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United Nations

United Nations Entity for Gender Equality and the Empowerment of Women

Financial report and audited financial statements

for the year ended 31 December 2023

and

Report of the Board of Auditors

General Assembly
Official Records
Seventy-ninth Session
Supplement No. 5L

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Report of the Board of Auditors

United Nations • New York, 2024

Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Letters of transmittal

Letter dated 30 April 2024 from the Executive Director of the United Nations Entity for Gender Equality and the Empowerment of Women addressed to the Chair of the Board of Auditors

Pursuant to financial rule 1202 of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), enclosed are the financial statements for the year ended 31 December 2023. These statements have been prepared and signed by the Director of the Division of Management and Administration of UN-Women.

(*Signed*) Sima **Bahous**
Under-Secretary-General and Executive Director
United Nations Entity for Gender Equality
and the Empowerment of Women

Letter dated 24 July 2024 from the Chair of the Board of Auditors addressed to the President of the General Assembly

I have the honour to transmit to you the report of the Board of Auditors, together with the financial report and the audited financial statements of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) for the year ended 31 December 2023.

Hou Kai
Auditor General of the People's Republic of China
Chair of the Board of Auditors

Chapter I

Report of the Board of Auditors on the financial statements: audit opinion

Opinion

We have audited the financial statements of the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), which comprise the statement of financial position (statement I) as at 31 December 2023 and the statement of financial performance (statement II), the statement of changes in net assets/equity (statement III), the statement of cash flows (statement IV) and the statement of comparison of budget and actual amounts (statement V) for the year then ended, as well as the notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of UN-Women as at 31 December 2023 and its financial performance and cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (IPSAS).

Basis for opinion

We conducted our audit in accordance with the International Standards on Auditing (ISA) and the International Standards of Supreme Audit Institutions (ISSAI). Our responsibilities under those standards are described in the section below entitled “Auditor’s responsibilities for the audit of the financial statements”. We are independent of UN-Women, in accordance with the ethical requirements relevant to our audit of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information other than the financial statements and the auditor’s report thereon

UN-Women management is responsible for the other information, which comprises the financial report for the year ended 31 December 2023, contained in chapter IV below, but does not include the financial statements and our auditor’s report thereon.

Our opinion on the financial statements does not cover the other information, and we do not express any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, on the basis of the work that we have performed, we conclude that there is a material misstatement in the other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of management and those charged with governance for the financial statements

UN-Women management is responsible for the preparation and fair presentation of the financial statements in accordance with IPSAS and for such internal control as

management determines to be necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, UN-Women management is responsible for assessing the ability of UN-Women to continue as a going concern, disclosing, as applicable, matters related to the going concern and using the going concern basis of accounting unless management intends either to liquidate UN-Women or to cease operations, or has no realistic alternative but to do so

Those charged with governance are responsible for overseeing the financial reporting process of UN-Women.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the International Standards on Auditing, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

(a) Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting one resulting from error, as fraud may involve collusion, forgery, intentional omission, misrepresentation or the overriding of internal control;

(b) Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of UN-Women;

(c) Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management;

(d) Draw conclusions as to the appropriateness of the management's use of the going-concern basis of accounting and, on the basis of the audit evidence obtained, whether a material uncertainty exists in relation to events or conditions that may cast significant doubt on the ability of UN-Women to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause UN-Women to cease to continue as a going concern;

(e) Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on other legal and regulatory requirements

In our opinion, the transactions of UN-Women that have come to our notice or that we have tested as part of our audit have, in all significant respects, been in accordance with the Financial Regulations and Rules of the United Nations and legislative authority.

In accordance with article VII of the Financial Regulations and Rules of the United Nations, we have also issued a long-form report on our audit of UN-Women.

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Hou Kai
Auditor General of the People's Republic of China
Chair of the Board of Auditors

Dorothy **Pérez Gutiérrez**
Acting Comptroller General of the Republic of Chile
(Lead Auditor)

Pierre **Moscovici**
First President of the French Cour des comptes

24 July 2024

Chapter II
Long-form report of the Board of Auditors

Summary

By its resolution 64/289, the General Assembly established the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women). UN-Women provides guidance and technical support to all Member States, at their request, on gender equality, the empowerment and rights of women and gender mainstreaming. It is mandated to work in consultation with national machineries for women and civil society organizations and to operate as part of the resident coordinator system within the United Nations country team by leading and coordinating the team's work on gender equality and the empowerment of women.

The Board of Auditors audited the financial statements and reviewed the operations of UN-Women for the year ended 31 December 2023. The audit was carried out at headquarters in New York from 9 October to 3 November 2023 and at the Europe and Central Asia Regional Office in Istanbul (Türkiye) from 22 November to 14 December 2023. The final audit of the financial statements was conducted at headquarters in New York from 29 April to 7 June 2024.

Scope of the report

The report covers matters that, in the opinion of the Board, should be brought to the attention of the General Assembly and have been discussed with the management of UN-Women, whose views have been appropriately reflected.

The audit was conducted primarily to enable the Board to form an opinion as to whether the financial statements present fairly the financial position of UN-Women as at 31 December 2023 and its financial performance and cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (IPSAS). The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent that the Board considered necessary to form an opinion on the financial statements.

The Board also reviewed UN-Women operations under regulation 7.5 of the Financial Regulations and Rules of the United Nations, which allows the Board to make observations on the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of operations.

The Board also conducted a detailed follow-up of actions taken in response to recommendations made in previous years.

Audit opinion

In the Board's opinion, the financial statements present fairly, in all material respects, the financial position of UN-Women as at 31 December 2023 and its financial performance and cash flows for the year then ended, in accordance with IPSAS.

Overall conclusion

The Board did not identify significant errors, omissions or misstatements from the review of the financial records of UN-Women for the year ended 31 December 2023. However, the Board identified scope for improvement in the areas of budget management, programme management, private sector partnership, and information and communications technology.

With total revenue of $619.06 million (a decrease of $48.94 million compared with 2022 restated) and expenses of $546.10 million (an increase of $9.81 million compared with 2022 restated), the financial performance reflected a surplus of $79.50 million as at 31 December 2023. The overall financial position of UN-Women remained solvent in 2023, with current assets of more than 9 times the current liabilities and total assets of more than 7 times the total liabilities.

Key findings

The Board's key findings are as follows:

Outdated methodology of core resources allocation

The Board analysed the methodology for regular resource allocation and observed that since the year 2009, UN-Women has not evaluated its distribution of core resources 80-20 formula, aiming to adapt it to the Entity's challenges and changes, which have been faced through time. In the same vein, no policy, procedure, or guidance was found that established the criteria to be used by the Entity to determine the specific amounts to be allocated from the regional level to the country level.

Weaknesses in the assurance activities' lifecycle

The Board reviewed the phases in the lifecycle of assurance activities for the financial years 2021 and 2022 and, as a result of this review, the Board detected an untimely submission of programme partners' audit reports, ineffective monitoring of the action plans, delay in the record of programme partners' expenditure and that the audit approach policy and procedure had not been reviewed.

Untimely reconciliation of interfund cash clearing account

During the revision of the financial statements, the Board analyzed the balances of the "interfund cash clearing" account. From this review, it was noted that as at the date of certification of the financial statements, 30 April 2024, there were unreconciled payments with UNDP, given a lack of periodic reconciliation in those payments.

Main recommendations

On the basis of the audit findings, the Board recommends that UN-Women:

Outdated methodology of core resources allocation

(a) Evaluate the methodology used for the distribution rates of core resources at all governance levels, in order to incorporate up-to-date information on the reality of the Entity and its operations in the field.

(b) Establish criteria for the distribution of the core resources from the region to the country offices, in order to have an objective process of allocation.

Weaknesses in the assurance activities' lifecycle

(c) Implement a preventive alert, which allows efficient monitoring for each phase of the assurance activities lifecycle at all levels of governance.

(d) Evaluate to enlarge the current criteria for the planning of assurance activities in order to ensure that they are implemented efficiently and in a timely manner, providing accurate financial information on the resources transferred to the programme partners.

(e) Accelerate the review of its policies and procedures related to assurance activities, with the aim to consolidate the use of the terms "programme partners" and "projects", to achieve a clear definition for the business unit.

Untimely reconciliation of interfund cash clearing account

(f) Address the unreconciled amounts of payments made during 2023 by UNDP on behalf of UN-Women.

(g) Perform at least a monthly reconciliation with UNDP to verify the payments made by UNDP on behalf of UN-Women, in order to avoid longstanding unreconciled payments.

Follow-up of previous recommendations

The Board verified the status of implementation of previous years' recommendations up to the period ended 31 December 2022. Of the 26 outstanding recommendations, UN-Women had implemented 24 recommendations (92 per cent), and 2 recommendations (8 per cent) were under implementation.

Key facts	
6	Regional offices
3	Multi-country offices
59	Country offices
7	Liaison offices
1,290 staff	Employed by UN-Women
2,546 non-staff	Non-staff personnel working for UN-Women
$670.51 million	Final budget for 2023
$619.06 million	Total revenue for the year 2023
$546.10 million	Total expenses for the year 2023
$79.50 million	Surplus for the year 2023
$103.10 million	After-service health insurance, repatriation benefits and death benefits liability as at December 2023

A. Mandate, scope and methodology

1. The United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) was established in 2010 to support, address and contribute to gender equality and the empowerment and the advancement of women. UN-Women supports States Members of the United Nations 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 ensure that the standards are effectively implemented and truly benefit women and girls worldwide. It works globally to make the vision of the Sustainable Development Goals a reality for women and girls and stands behind the equal participation of women in all aspects of life, focusing on four strategic priorities: (a) women lead, participate in and benefit equally from governance systems; (b) women have income security, decent work and economic autonomy; (c) all women and girls live a life free from all forms of violence; and (d) women and girls contribute to and have greater influence in building sustainable peace and resilience, and benefit equally from the prevention of natural disasters and conflicts and humanitarian action. UN-Women also coordinates and promotes the work of the United Nations system in advancing gender equality, and in all deliberations and agreements linked to the 2030 Agenda for Sustainable Development. The Entity works to position gender equality as fundamental to the Goals and a more inclusive world.

2. The Board of Auditors has audited the financial statements of UN-Women and reviewed its operations for the year ended 31 December 2023, in accordance with General Assembly resolution 74 (I) of 1946. The audit was conducted in conformity with the Financial Regulations and Rules of the United Nations, as well as the International Standards on Auditing and the International Standards of Supreme Audit Institutions. Those standards require that the Board comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatements.

3. The audit was conducted to enable the Board to form an opinion as to whether the financial statements presented fairly the financial position of UN-Women as at 31 December 2023 and its financial performance and cash flows for the year then ended, in accordance with IPSAS. This included an assessment as to whether the expenditure recorded in the financial statements had been incurred for the purposes approved by the governing bodies and whether revenue and expenses had been properly classified and recorded in accordance with the Financial Regulations and Rules of the United Nations.

4. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent that the Board considered necessary to form an opinion on the financial statements.

5. The Board also reviewed the operations of UN-Women under regulation 7.5 of the Financial Regulations and Rules of the United Nations, under which the Board may make observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the operations of UN-Women.

6. The present report covers matters that, in the Board's opinion, should be brought to the attention of the General Assembly. The Board's observations and conclusions were discussed with UN-Women management, whose views have been appropriately reflected in the report.

B. Findings and recommendations

1. Follow-up of previous recommendations

7. The Board verified the status of implementation of previous years' recommendations up to the period ended 31 December 2023. Of the 26 outstanding recommendations, UN-Women had implemented 24 recommendations (92 per cent) and 2 recommendations (8 per cent) were under implementation. Details of the status and progress in the implementation of all previous outstanding recommendations are provided in the annex to chapter II and in table II.1.

Table II.1

Status of implementation of previous recommendations

Report and audit year	*Number of recommendations*	*Recommendations pending as at 31 December 2022*	*Implemented*	*Under implementation*	*Not implemented*	*Overtaken by events*	*Recommendations pending as at 31 December 2023*
A/76/5/Add.12, chap. II (2020)	23	1	1	-	-	-	-
A/77/5/Add.12, chap. II (2021)	19	7	7	-	-	-	-
A/78/5/Add.12, chap. II (2022)	18	18	16	2	-	-	2
Total number of recommendations	**60**	**26**	**24**	**2**	**-**	**-**	**2**

8. The Board acknowledged management's efforts to implement long-standing recommendations, as well as the steady commitment of the Entity to managing the recommendations arising from the audit process and encourages UN-Women to maintain or improve the implementation rate demonstrated over the past three years.

Recommendations issued over the six audit periods.

9. As a result of the audits performed from 2018 to 2023, the Board has issued 95 recommendations and conducted 134 assessments on previous years' recommendations. A breakdown of recommendations submitted in the indicated audit periods is detailed in figure II.2

Table II.2
Implementation rates of issued recommendations (2018-2023), by report.

Report and audit year	*Number of audit recommendations issued each audited period*	*Number of audit outstanding recommendations as at the end of each audited period*	*Audit recommendations fully implemented as at the end of each audited period*	
			(number)	*(percentage)*
A/73/5/Add.12, chap. II (2018)	12	16	6	38
A/75/5/Add.12, chap. II (2019)	11	22	15	68
A/76/5/Add.12, chap. II (2020)	23	17	9	53
A/77/5/Add.12, chap. II (2021)	19	29	21	72
A/78/5/Add.12, chap. II (2022)	18	27	19	70
A/79/5/Add.12, chap. II (2023)	12	26	24	92
Total/Average Percentage	**95**	**137**	**94**	**66**

10. Most of the 95 recommendations issued in the last six audited periods were related to programme management, enterprise risk management, contributions, and strategic plan. Other recommendations were focused on, among others, budget management, ICT, and private sector partnership.

11. Regarding the 137 outstanding recommendations assessed over the past six years, it was observed that, except for the first audit cycle when the implementation rate was 38 per cent, the trend of implementation remained at about 71 per cent for the following five years.

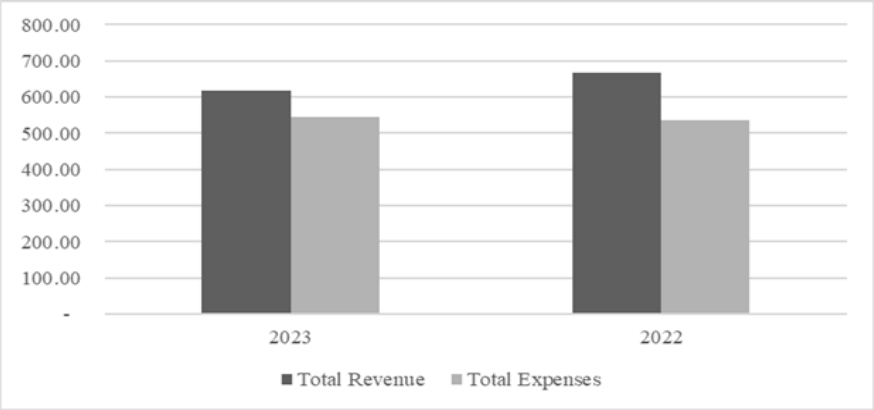
2. Financial overview

Financial performance

12. As at 31 December 2023, total revenue of UN-Women amounted to $619.06 million (2022 restated: $668.00 million), against total expenses of $546.10 million (2022 restated: $536.29 million), resulting in a surplus for the year of $79.50 million (2022: $130.82 million), a decrease of $51.32 million (39 per cent). A comparison of revenue and expenses for the financial years 2023 and 2022 is illustrated in figure II.I.

Figure II.I
Financial performance pattern for 2023 and 2022

(Millions of United States dollars)

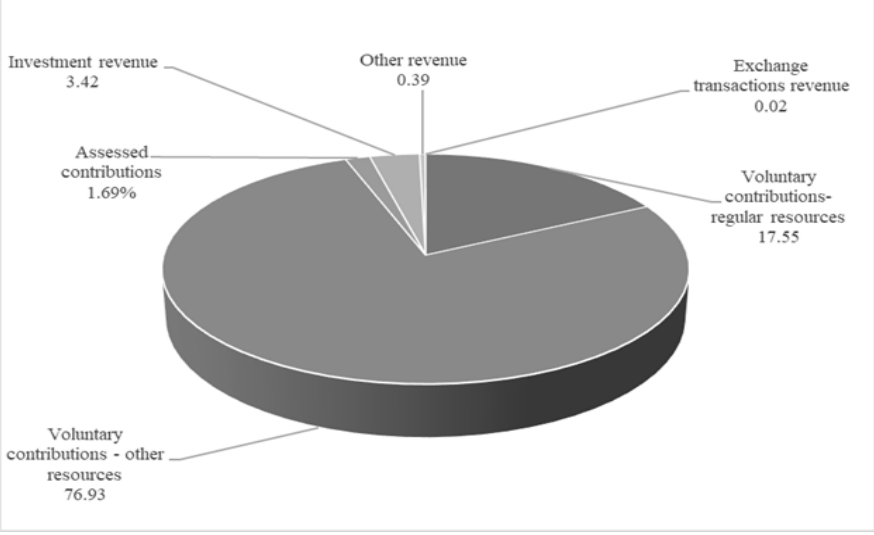


Source: Board analysis of UN-Women financial statements for the year ended 31 December 2023 and 2022.

13. The total revenue reported by UN-Women in 2023 fell by $48.94 million, a decrease of 7 per cent over 2022. Voluntary contributions amounted to $584.83 million (2022: $647.60 million), representing 94 per cent of total revenue in 2023. The main component of voluntary contributions is represented by other resources, which are earmarked for specific programmes and projects. In 2023, this component increased by 11 per cent to $476.20 million (2022: $428.07 million), which is primarily related to the resources for the implementation of an approximately $60 million project in South Sudan. Regular resources or core contributions totalled $108.63 million (2022: $219.52 million), a decrease of 51 per cent owing to multi-year agreements were signed in previous years for the strategic plan period, so the revenue was recognized as the contracts were signed and cash has been collected according to the payment schedule detailed in the agreements. Moreover, donors of regular resources do not usually make additional annual contributions. The sources of revenue for 2023 are illustrated in figure II.II.

Figure II.II
Revenue by source in 2023

(Percentage)



Source: Board analysis of UN-Women financial statements for the year ended 31 December 2023.

14. The total expenses reported by UN-Women in 2023 increased by $9.81 million, an rise of 2 per cent compared with 2022. The most significant increase under this item was that of employee benefit expenses, which reached $186.16 million (2022: $175.86 million), an increase of 6 per cent in employee benefits, related to salary and wages and the hiring of 70 employees, the revision of the salary scales and the increase in the post adjustment multiplier. Another relevant variation is an increase of 20 per cent in travel cost, reaching $39.39 million (2022: $32.74 million), associated with the rise in costs of tickets and the result of the changes in the mapping of the procurement catalog to the general ledger accounts in the enterprise resources planning system named Quantum.

Financial position

15. UN-Women had total assets of $1,455.16 million (2022: $1,324.70 million), total liabilities of $192.97 million (2022: $134.09 million) and total net assets of $1,262.19 million (2022: $1,190.60 million).

16. With respect to the composition of the assets, cash and cash equivalents increased by 72 per cent, totalling $210.30 million (2022: $122.04 million). This increase was attributable mainly to an increment in the money market and term deposit instruments of $92.16 million resulting from the classification as cash of those highly liquid investments with maturity before March 2024 that in the year 2022 were classified as investments.

17. The distribution of investments amortized cost was 2 per cent in money market instruments, amounting to $9.84 million (2022: $24.90 million), and 98 per cent in bonds and notes, totalling $512.84 million (2022: $561.24 million). Current investments in the money market amortized cost decreased by $15.06 million, totalling $9.85 million (2022: $24.90 million), and in bonds amortized cost amounted to $216.53 million (2022: $205.11 million), an increase of $11.41 million. Likewise, non-current investments in bonds amortized cost amounted to $296.31 million (2022: $356.14 million), a decrease of $59.83 million. This shift in allocation was attributed to the underlying interest rate. The average yield on investments for 2023 was 2.69 per cent (2022: 1.04 per cent).

18. Accounts receivable increased by 9 per cent, totalling $528.61 million (2022: $485.57 million). Current accounts receivable increased by 29 per cent, reaching $341.80 million (2022: $264.18 million). Non-current accounts receivable decreased by 16 per cent, amounting to $186.80 million (2022: $221.39). The non-current contribution receivables decreased due to multi-year contributions receivable were moving to current contribution receivables and, were not replaced by a similar volume of multi-year contributions agreements, mainly due to different project lengths and existing ongoing unearmarked multi-year revenue contributions agreements in place.

19. Liabilities reported in 2023 rose by $58.88 million, increasing by 44 per cent compared with 2022. Of total liabilities, $122.81 million (2022: $108.09 million), equivalent to 64 per cent, represented obligations for employee benefits. The liabilities arising from post-employment benefits are determined by independent actuaries, and the 2023 actuarial report resulted in a significant actuarial loss attributable mainly to the decrease in the equivalent discount rate (from 5.37 per cent in 2022 to 5.03 per cent in 2023) in after-service health insurance.

Financial ratios

20. Despite the drop off observed in the UN Women ratios, the entity continues showing a sound financial position. Current assets reached $899.36 million against current liabilities of $93.17 million, resulting in net current assets of $806.19 million.

The current ratio decreased from 14.54 to 9.65, which was attributable mainly to the increase in accounts payable.

21. Regarding the solvency ratio, its decrease from 9.88 to 7.54 was attributable mainly to an increase in cash and cash equivalents, accounts receivable and accounts payable. Total assets exceed total liabilities by $1,262.19 million, which indicates a healthy financial position.

22. The cash and quick ratios decreased from 7.5 to 5.12 and from 13.13 to 8.79, respectively, owing mainly to an increase in cash and cash equivalents. In this regard, the current liabilities are still covered by cash and cash equivalents, short-term investments and current accounts receivable. Table II.3 contains key financial ratios derived from the UN-Women financial statements for the years ended 31 December 2023 and 31 December 2022.

Table II.3
Ratio analysis

Description of ratio	*31 December 2023*	*31 December 2022*
Current ratio[a]		
Current assets: current liabilities	9.65	14.54
Total assets: total liabilities[b]		
Assets: liabilities	7.54	9.88
Cash ratio[c]		
Cash and short-term investments: current liabilities	5.12	7.50
Quick ratio[d]		
Cash and short-term investments and accounts receivable: current liabilities	8.79	13.13

Source: Board analysis of UN-Women financial statements for the year ended 31 December 2023.
[a]A high ratio indicates an entity's ability to pay off its short-term liabilities.
[b]A high ratio is a good indicator of solvency.
[c]The cash ratio is an indicator of an entity's liquidity by measuring the amount of cash, cash equivalents or invested funds there are in current assets to cover current liabilities.
[d]The quick ratio is more conservative than the current ratio because it excludes inventory and other current assets, which are more difficult to turn into cash. A higher ratio means a more liquid current position.

3. Budget management

23. The strategic plan 2022-2025 outlines UN-Women strategic direction, objectives, and approaches to support efforts to achieve gender equality and empower all women and girls at the global level. In this context, the Entity uses the strategic notes to align its global directions with the local priorities that the field offices shall face.

24. As defined in UN-Women technical guidelines [1], the workplan is a key management tool to achieve the results outlined in the strategic notes on an annual or biennial cycle. These guidelines also stipulate how funds and resources are allocated and provide the basis for monitoring, reporting and assessing value for money.

25. In addition, these guidelines also state that the regular resource allocations will continue to be approved on an annual basis to accommodate the updated regular

[1] The Entity has guidelines by two-year periods: 2022-2023 headquarters work plan step-by-step technical guidance; 2023-2024 regional office work plan step-by-step technical guidance; 2023-2024 country office work plan step-by-step technical guidance.

resources, and it also indicates that all costs should be reviewed to ensure that they are aligned with the allocation ceilings. Regarding the non-core resources, the guidelines establish that business units are required to provide realistic resource estimates at the time of submission of the workplan, which includes both available resources and resources to be mobilized.

26. The United Nations Development Fund for Women (UNIFEM) criteria and methodology for regular resources allocation, issued on 20 July 2009, provides the criteria on which UN-Women allocates core resources. This methodology considers only global databases, since UNIFEM was organized at the regional and sub-regional but not at the country level; hence, it establishes a formula for the distribution of core resources according to this structure, where 80 per cent of these types of resources are distributed to geographic regions, and the 20 per cent remaining is for other activities, such as thematic, cross-regional, and outreach activities, among others (hereinafter: 80-20 formula).

27. It should be noted that the "2024-2025 Headquarters workplan guidance", issued on 2 October 2023, maintains the above-mentioned methodology.

Outdated methodology of core resources allocation

28. The Board analysed the methodology for regular resource allocation and observed that since the year 2009, UN-Women has not evaluated its core resource 80-20 formula, aiming to adapt it to the Entity's challenges and changes, which have been faced through time. This becomes even more relevant if it is considered that in 2009, the total amount for core resources was $31 million and currently stands at $65 million.

29. The above was reflected in the following situations:

(a) The methodology was based on indicators originated from 2004 to 2009 for the regional estimations, such as the gender development index and the human development index, among others, which resulted in the percentage used to allocate resources to each regional office being maintained with no adjustments and at the same proportion up to date.

(b) There was no policy, procedure or guidance that established the criteria to be used by the Entity to determine the specific amounts, which were to be allocated from the regional level to the country level.

(c) When comparing the aforementioned guidelines for the 2022-2023 and 2024-2025 biennia, it was observed that the methodology of core resources was not mentioned in the guidance that covered the first period but appeared in the guidance covering the second biennium.

(d) Despite the fact that the methodology prepared by UNIFEM in 2009 established that any changes were to be implemented gradually in the 2012-2016 strategic plan cycle, the Board detected that the methodology had been maintained in the subsequent strategic planning cycles (2018-2021 and 2022-2025) and there had been no updates as at October 2023.

30. The Board considers that the distribution of core resources, based on a methodology established in 2009 by UNIFEM and transferred to UN-Women, without an appropriate review in more than ten years, may affect the regular resource allocation process, which is carried out by the Entity since the variables related to the current reality of the countries where its mandate is deployed are not adequately being incorporated.

31. Finally, the Board deems that the distribution of core resources only at the regional level needs to consider an objective criterion for allocating resources at the country level, to ensure accuracy in the determination of the resources to be allocated at that level.

32. **The Board recommends that UN-Women evaluate the methodology used for the distribution rates of core resources at all governance levels, in order to incorporate up-to-date information on the reality of the Entity and its operations in the field.**

33. **The Board recommends that UN-Women establish criteria for the distribution of the core resources from the region to the country offices, in order to have an objective process of allocation.**

34. UN-Women accepted the recommendations.

Inaccurate workplan resources allocation

35. The Board examined the resources estimated in the workplans at the corporate, regional, and country levels in the results management system[2] as at 19 October 2023, and compared them to the resources allocated for 2023 activities, observing that there were cost centres with significant underestimation and overestimation of resources. The details of these cases were as follows:

(a) Headquarters cost centres:

(i) Eighteen cost centres showed an overestimation of at least 20 per cent between the estimated core resources in the workplans and the allocated resources, representing a gap of $6.19 million.

(ii) Six cost centres presented an underestimation between the institutional budget resources estimated in the workplans and the allocation of at least 40 per cent, amounting to a gap of $4.66 million.

(iii) Eighteen cost centres showed an underestimation of at least 24 per cent between the non-core resources estimated in the workplans and the allocated resources, representing a gap of $47.4 million.

(b) Regional and country offices cost centres:

(i) Eleven country offices cost centres presented an overestimation of at least 45 per cent between the core resources estimated in the workplans and the allocated resources, amounting to a gap of $5.04 million.

(ii) Six country offices cost centres showed an overestimation of at least 20 per cent between institutional budget resources estimated in the workplans and the allocation, with a gap that totalled $1.1 million.

(iii) Six cost centres, four country offices and two regional offices showed an underestimation of at least 35 per cent between the non-core resources estimated in the workplans and the allocated resources, representing a gap of $12.42 million.

36. In addition, the Board noted that UN-Women has not defined mechanisms that include parameters to detect significant deviations between planned resources and actual allocations.

37. The Board considers that an inaccurate estimation of resource requirements and an imprecise costing of the planned activities could impact the achievement of the

[2] The results management system is the corporate tool for all field offices and headquarters units to plan, monitor and report against the workplan and provide linkages to the strategic plan of the Entity.

operational objectives and results outlined in the strategic notes by each UN-Women business unit.

38. The Board deems that the non-alignment between the workplan and their respective regular resources allocations or resource mobilization targets for non-core resources could affect the deployment commitments made by UN-Women and disbursements related to its activities.

39. **The Board recommends that UN-Women redesign the controls prior to workplan approval, with the aim of ensuring that the resources estimation has been precisely identified, accurately costed, and has sufficient funds.**

40. **The Board recommends that UN-Women redefine its monitoring mechanisms, in order to have parameters in place to detect significant deviations between workplans and resource allocations, enabling the Entity to implement corrective actions in a timely manner.**

41. UN-Women accepted the recommendations.

4. Programme management

Weaknesses in the assurance activities' lifecycle

42. The UN-Women audit approach policy, issued on 13 December 2012, establishes a risk-based model to carry out audits over projects executed by programme partners. Likewise, the audit approach procedure, also issued on 13 December 2012, establishes the phases of control activities (planning, preparation, audit and reporting and compliance phases), and the dates when they happen. This procedure also indicates that the audit report, prepared by the audit partners, should be submitted to the Nationally Implemented Audit Focal Point, Division of Management and Administration, at the headquarters of UN-Women, by 30 April of the year following the financial closure.

43. Both the policy and the above-mentioned procedure state that the main criterion for planning the assurance activities is the partners' expenditures registered in the enterprise resource planning system used by UN-Women.

44. Additionally, the document named "Procedure for the resolution of audit recommendations arising from project partner audits", issued on 30 October 2020, provides the method to ensure that all findings, recommendations, and risks identified during the audit of programmatic and project activities are addressed, implemented, and monitored by partners in a timely manner, that is no later than 31 December of the year in which the relevant partner audit took place.

45. This document also indicates the lifecycle of assurance activities, including the review of the partner audit report, which shall consider the findings and recommendations, and tailor corrective actions accordingly.

46. Moreover, the document states that a financial finding is a detection of an unsupported amount or ineligible expenditure in the partner audit report. In this regard, not all financial findings may necessarily become an ineligible expenditure.

47. The Board analysed the phases in the lifecycle of the assurance activities for the financial years 2021 and 2022, and as a result of this review, the following came to light:

(a) Untimely submission of programme partners' audit reports and action plans not addressed

48. UN-Women planned its assurance activities for programme partner expenditures of 2022 in November of the same year and communicated to all business units this plan on 16 February 2023. These assurance activities had to be finalized by 30 April 2023, as indicated by the policy; however, due to the delay in the recording of the expenditures in the accounting books, UN-Women decided to establish a different completion date in the terms of reference (31 May 2023), together with the auditors in charge of performing the assurance activities.

49. Likewise, once the final expenditure for all programme partners had been received, the Entity decided to carry out a second partner audit plan on 20 April 2023, in order to reach an appropriate level of assurance on the partner expenses.

50. The Board reviewed the programme partners' audit report for both audit plans and the following situations were detected:

(i) As at 17 October 2023, there were still audit reports to be submitted by the auditors in charge of the assurance activities. The detail of the audit plans was the following:

a. First audit plan: there were six programme partners with audit reports that had more than four months of delay in their submission. These reports were related to partners' expenses amounting to $597,623.

b. Second audit plan: 62 out of 153 audit reports (41 per cent) were still pending to be submitted by the auditors in charge of the assurance activities.

(ii) A total of 135 out of 455 audit reports (30 per cent) of the first plan were delivered after the close of financial statements 2022 (28 April 2023). In this context, 48 out of those 135 reports contained financial audit findings, which totalled $374,999.

51. In the same vein, during the review of the action plans related to the findings detected in assurance activities for the programme partners expenditures of 2021, it was verified that as at 17 October 2023, there were 69 action plans out of 615 (11 per cent) without an implementation status of the findings arising from the mentioned assurance activities.

52. The Board considers that belated submissions of programme partners' audit reports and the non-following-up of the action plan could result in an untimely resolution of financial findings. Additionally, the late submission of programme partners' audit reports could lead to the late recognition of potential ineligible expenditures identified in programme partner audits, thereby affecting the recognition of these resources. Likewise, this situation may affect the certainty that these funds were properly utilized for the purpose they were intended.

53. **The Board recommends that UN-Women implement a preventive alert, which allows efficient monitoring for each phase of the assurance activities lifecycle at all levels of governance.**

54. UN-Women accepted the recommendation.

(b) Delay in the record of programme partners' expenditure

55. The migration of programme partners' advances balances for 2022 in the Quantum enterprise resource planning was finalized at the beginning of the third quarter of 2023. Thus, the liquidation of partners' advances and project closure was still in progress and expected to normalize by year-end 2023.

56. In this context, the Board reviewed the programme partner's expenditures recorded in Quantum general ledgers, and it was noted that, from January to October, the level of expenditure of programme partners recorded as at 31 October 2023 was

63.40 per cent lower than in 2022 and 70.07 per cent lower than in 2021, delaying the planning process for the 2023 assurance activities, given that the main criterion for this process is the expenditures incurred by the partners.

57. Additionally, the amount of outstanding partner advances recorded as at 31 October 2023 was $106,399,722, which was 42.86 per cent higher than recorded as at 31 October 2022 ($74,477,409) and 42.91 per cent higher than recorded as at 31 October 2021 ($74,450,873).

58. The above-mentioned becomes even more relevant if it is considered that the Board of Auditors had already established room for improvement in the recording of programme partners' expenditures in its report A/78/5/Add.12, chap. II, paragraphs 71-79.

59. The Board considers that using programme partner expenses as the main criterion to design the audit plan of the assurance activities could generate that partners who have an under-execution of activities and outstanding advances may not be included, due to delays in recording of these transactions.

60. **The Board recommends that UN-Women evaluate to enlarge the current criteria for the planning of assurance activities in order to ensure that they are implemented efficiently and in a timely manner, providing accurate financial information on the resources transferred to the programme partners.**

61. UN-Women accepted the recommendation and indicated that they have been moving forward with drafting a new assurance activities policy and procedures that consider the evaluation of new planning criteria for this matter.

(c) Overdue policy for Assurance Activities Matters

62. Despite the fact that the Entity had been drafting new regulations related to assurance activities matters, the Board verified that as at October 2023 the audit approach policy and the audit approach procedure have not been reviewed by UN-Women, which is not aligned with the review date of April 2023, established in the above-mentioned policy and procedure.

63. Along with it, although the Entity has defined risk levels for programme partners, neither the policy nor the procedure had any parameters for defining project risk levels.

64. In addition, it was noted that the definitions of project and partner were used indistinctly for the same purpose within the mentioned policy and procedure. For instance, the audit approach policy indicates, “5.4.1 The targeted overall audit coverage is at least 40 per cent of the total non-government, government, and non-United Nations intergovernmental organizations project expenditures during the audit period”.

65. The Board deems that the indistinct use of the terms “programme partners” and “project” in the policies and procedures could lead the business unit in charge of carrying out this process to misinterpret these when referring to risk levels and the different phases of the assurance activities lifecycle.

66. **The Board recommends that UN-Women accelerate the review of its policies and procedures related to assurance activities, with the aim to consolidate the use of the terms “programme partners” and “projects”, to achieve a clear definition for the business unit.**

67. UN-Women accepted the recommendation.

5. Finance payment process

Untimely reconciliation of interfund cash clearing account

68. In January 2023, UN-Women implemented a new enterprise resource planning system, called Quantum, which supports the preparation of the Entity's financial statements and is managed by the United Nations Development Programme (UNDP). Quantum replaced the former Atlas system.

69. For establishing a collaboration framework and defining the roles and responsibilities related to the Quantum operation and management over the agency-specific information, UN-Women and UNDP subscribed to a memorandum of understanding in March 2023, and a service level agreement in May 2023. These documents emphasize that UN-Women is the owner and responsible for the management of the information housed in the system.

70. Regarding Quantum's functionalities, unlike Atlas, which considered UNDP and UN-Women as two business units under the same legal entity, the architecture of the new enterprise resource planning requires a separate treatment for these entities. Thus, each of them has its own ledgers in Quantum.

71. Moreover, UNDP provides UN-Women administrative support in different areas, among these functions is in charge of the Entity's treasury, and therefore, UNDP makes payments to suppliers on behalf of it.

72. In this line, from an accounting treatment perspective, the "expenditure" account is initially debited to reflect the invoice, while the "accounts payable" account is credited for the same amount". Once an invoice is picked for payment, it is debited from the "accounts payable" account, and it is credited in "interfund cash clearing" with UNDP, who carries out the cash payment to the vendors. This process is commonly known as "dummy payment".

73. To reconcile the payments made by UNDP, the process named "dummy bank reconciliations" is carried out, in which the "interfund cash clearing" account is debited and "due to UNDP" account is credited. Therefore, at this point, there is certainty of the amounts and items UN-Women owes to UNDP for payments to suppliers. Finally, to clear the owed amounts to UNDP, UN-Women debits cash clearing accounts and credits in "due to/due from UNDP" account.

74. During the revision of the financial statements, the Board reviewed the balances of the "interfund cash clearing" account, which amounted to $7.5 million in payables as at 31 December 2023. From this review, it was noted that as at the date of certification of the financial statements, 30 April 2024, there were $1.6 million of unreconciled payments, which were followed up by UN-Women with UNDP, in order to check why these were outstanding of conciliation. Details of the ageing unreconciled payments as at 31 December 2023 are the following:

Table II.4
Unreconciled payments

Ageing	*Amount*	*Percentage*
Less than 30 days	$558,986	34.5
31 - 90 days	$2,015	0.1
91 - 180 days	$920,394	56.9
More than 181 days	$137,795	8.5
Total	$1,619,190	100

Source: Based on data provided by UN-Women

75. During May 2024, the Board inquired with the Entity about the status of the unreconciled payments, and the administration indicated that the amount was updated by the latest interface payment report run by UNDP, resulting that there was $176,541 not being reconciled.

76. The Board deems that the lack of periodic reconciliation of payments made by UNDP on behalf of UN-Women is resulting in an accumulative effect on the outstanding financial figures, which could trigger the loss of control of payments made by UNDP, delays, or inaccurate payments to suppliers.

77. In addition, the unreconciled debt figures with UNDP may increase cash balances, owing to UN-Women not being able to clear the debt until such figures are reconciled. Thus, the position of cash balances and accounts payable is not appropriately reflected.

78. **The Board recommends that UN-Women address the unreconciled amounts of payments made during 2023 by UNDP on behalf of UN-Women.**

79. **The Board recommends that UN-Women perform at least a monthly reconciliation with UNDP to verify the payments made by UNDP on behalf of UN-Women, in order to avoid longstanding unreconciled payments.**

80. UN-Women accepted the recommendations.

6. Private sector partnership

Discrepancies in national committees' reports

81. In January 2022, UN-Women issued the guidance entitled establishment of national committees in new market, which states the national committees are independent non-profit and non-governmental organizations established to generate greater political and financial support for the Entity. These organizations conduct fundraising activities to support the UN-Women programmes worldwide. Likewise, national committees, also known as partners, are subject to local laws and constituted in accordance with those laws as an autonomous and independent organization.

82. Moreover, the above-mentioned guidance establishes that the recognition agreement is the standard contract that sets out the terms and conditions of the relationship between UN-Women and each national committee. Likewise, the guidance indicates that the joint partner agreement is the contract that implements the recognition agreement, which is comprised of the joint partner plan and other relevant reporting documents, such as:

(a) Mid-year and annual progress reports, on which partners' performance is exposed.

(b) Revenue and costs report, where the partner provides the projected, estimated, and actual revenue from fundraising and other income and expenditures using the respective template.

(c) Contribution transfer report, on which the partner provides to UN-Women a report informing the contributions raised and summarizing all gross revenue received, the net amounts remitted, and any restrictions applied to funding raised. The partner will make sure that the contributions transferred to the Entity are equal to the amounts remitted to UN-Women pursuant to the contribution transfer report.

83. With respect to financial statement information of national committees, the standard recognition agreement states that the partner shall submit annual audited financial statements for the calendar year, audited by a firm licensed to issue audit opinions in accordance with national requirements.

84. The Board reviewed the reports submitted by the 12 national committees to UN-Women during the year 2022 and those related to the first semester of 2023. From this analysis, the following situations were detected:

(a) There were discrepancies between three national committees' annual progress reports for 2022 and the amounts of remittances recorded in the UN-Women accounting.

(b) There was a difference between the remittance 2022 reported by one national committee through its revenue and costs report and the amounts of contribution recorded in the UN-Women accounting.

(c) There were disparities between the remittances 2022 informed by three national committees through their contribution transfer report and the amounts of remittances registered in the accounting of UN-Women. These discrepancies were due to clerical errors.

85. Additionally, the remittances from the 12 partners to UN-Women and their financial statements for 2020, 2021 and 2022 were reviewed, observing inconsistencies between what was reported by the national committees in their financial statements prepared on an accrual basis, and the remittances recorded in UN-Women accounting.

86. The Board noted that, in the years 2020, 2021, and 2022, UN-Women operated with national committees, that did not provide the minimum required information on the financial statements. The detail was as follows:

Table II.5

National committees' financial statement information not provided

Required Information	*2020*	*2021*	*2022*
Statement of financial position	1	-	-
Statement of comprehensive revenue/expenditures	1	-	-
Statement of cash flows	5	6	6
Notes to the statements	2	3	3
Independent auditor's report	-	2	-

Source: Based on data provided by UN-Women

87. The Board considers that the discrepancies observed between the remittances reported by national committees and the revenue figures that UN-Women keeps from these kinds of organizations denote a lack of effective controls to monitor this type of fundraising activities, which could impact the reliability, timely and accuracy of the resources raised through this modality and the subsequent disclosure that UN-Women shall provide to its stakeholders.

88. **The Board recommends that UN-Women review the minimum financial statement information requested to national committees, with the aim that the partners can provide feasible information in accordance with their national accounting standards.**

89. **The Board recommends that UN-Women redesign the review process related to the reports submitted by national committees, in order to have accurate and timely information about the partners' fundraising activities.**

90. UN-Women accepted the recommendations.

7. Information and communications technology

Lack of oversight in the segregation of duties in Quantum

91. The UN-Women internal control framework policy, issued on 8 August 2023, mandates the segregation of duties as a key control to minimize the risk of errors or fraud. This policy is supported by the procedure on information and communication technology access control management, issued on 14 June 2021, which highlights the "least privilege principle" in determining access rights.

92. Furthermore, the internal control framework implementation procedure, issued on 11 August 2023, defines the different responsibilities present in Quantum and it is composed of various elements related to a role, including the assignment of a business profile, a supplementary function, and a business area. It also establishes a matrix called "roles pairing options and conflicts internal control framework" to identify roles that shall not be assigned concurrently, as they represent potential conflicts.

93. The Board conducted a review of the existing users and roles included in Quantum as at 19 October 2023. As a result of the review, 25 cases of assignment conflicts were detected, which are contrary to the internal control framework matrix defined by UN-Women. The cases are detailed below:

(a) Eighteen users with conflicts between the roles of business profile finance user and supplementary function expense receiver.

(b) Five users with an overlap between the roles of business profile verifying officer and supplementary function expense receiver.

(c) Two users were assigned multiple business profiles, which should not be allowed by the system. One of these users was also segregated between the business profile project manager and supplementary function voucher creation roles.

94. It was confirmed by UN-Women that 23 of these role conflicts (paragraphs a and b), occurred from an automatic role assignment process initiated by UNDP during the January enterprise resource planning implementation.

95. Likewise, UN-Women explained that the hassle with the multiple business profile assignments to the two users (paragraph (c)) was due to a discrepancy in the timing of data synchronization between the Quantum enterprise resource planning and the reporting capability of the identity access management system.

96. The Board deems that the cases detected may indicate a lack of adequate oversight to enable timely corrective actions to be implemented when role conflicts occur within Quantum, which could affect the "principle of least privilege" in determining the access rights and the proper segregation of duties required by UN-Women in its operations.

97. Lastly, the Board considers that even though the system is managed by UNDP, as stipulated in the memorandum of understanding and the service level agreement, the owner and responsible for the management of the information is UN-Women, and therefore the Entity is urged to have adequate control over its information and who has access to it.

98. **The Board recommends that UN-Women conduct a comprehensive review when a new role conflict definition is created in Quantum, in order to prevent the occurrence of the risks identified by the Entity.**

99. UN-Women accepted the recommendation.

C. Transmissions of information by management

1. Write-off of cash, receivables and property

100. In accordance with regulation 21.1 of its financial regulations and rules, UN-Women informed the Board that losses of receivables were written off in the amount of $122,930. In addition, there were no write-offs related to cash and property plants and equipment.

2. Ex gratia payments

101. In accordance with regulation 20.6 of its financial regulations and rules, UN-Women informed the Board that $17,380.57 ex-gratia payments were paid in 2023.

3. Cases of fraud and presumptive fraud

102. In accordance with the International Standards on Auditing (ISA 240), the Board plans its audits of the financial statements so that it has a reasonable expectation of identifying material misstatements and irregularity, including those resulting from fraud. Our audit, however, should not be relied upon to identify all misstatements or irregularities. The primary responsibility for preventing and detecting fraud rests with management.

103. During the audit, the Board made enquiries of management regarding its oversight responsibility for assessing the risks of material fraud and the processes in place for identifying and responding to the risks of fraud, including any specific risks that management had identified or that had been brought to their attention. The Board also enquired as to whether management had any knowledge of any actual, suspected or alleged fraud, and this included enquiries of the Independent Evaluation and Audit Services. The additional terms of reference governing external audits included cases of fraud and presumptive fraud in the list of matters that should be referred to in its report.

104. In 2023, the Office of Internal Oversight Services (OIOS) of the United Nations completed investigations into 10 cases initially categorized as presumptive fraud or financial irregularities. In four of the cases, no fraud or financial irregularities were substantiated. Six cases were substantiated and included entitlement fraud, lack of disclosure of outside activities, undeclared conflict of interest, or forgery. In addition, there were three completion memoranda about programme partner fraud without quantifying the fraudulent amount. Overall, this included substantiated amounts of confirmed or presumptive fraud for $65,643. In relation to one of the cases, the fraud resulted in the loss of $56,744.40 to UN-Women in 2023. The losses will be recorded as write-offs once any avenue for recovering the funds has been fully exhausted.

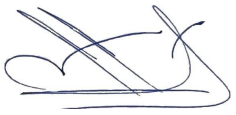
105. To address the substantiated cases, UN-Women was taking action in accordance with Legal Policy for Addressing Non-Compliance with United Nations Standards of Conduct, or UN-Women agreements with related parties.

106. As at 31 December 2023, OIOS had under investigation nine cases involving allegations of presumptive fraud or financial irregularities. These included allegations of procurement irregularities, fraud by programme partners, and undeclared conflict of interest.

D. Acknowledgement

107. The Board expresses its sincere appreciation and gratitude to the management and staff of UN-Women for the assistance and cooperation extended during the conduct of the audit.

Hou Kai
Auditor General of the People's Republic of China
Chair of the Board of Auditors



Dorothy **Pérez Gutiérrez**
Acting Comptroller General of the Republic of Chile
(Lead Auditor)

Pierre **Moscovici**
First President of the French Cour des comptes

24 July 2024

Annex

Status of implementation of recommendations up to the financial year ended 31 December 2022

No.	*Audit report year*	*Report reference*	*Recommendation*	*Management's response*	*Board's assessment*	*Status after verification*			
						Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
1	2020	A/76/5/Add. 12, chap. II, para. 32	The Board recommends that UN-Women set and incorporate the risk tolerance levels to guide the process of risk assessment, in order to include the risk tolerance at the time of implementation of additional mitigation measures to reduce the risk rating or severity to an acceptable level.	UN-Women informed the Board that it was implementing the risk tolerance boundaries contained in the risk assessment and risk validation guidance, which was closely linked to the quarterly business review process. The risk tolerance boundaries would guide management on the degree of risk acceptable to UN-Women to achieve its objectives while operating within the broad risk appetite. Furthermore, this would be used to flag risk tolerance breaches to risk owners to ensure that, where required, this triggers the need for changes to mitigating actions to reduce the likelihood or impact of identified risks.	The Board verified that the risk assessment and risk validation guidance, dated October 2023, included risk propensity scales and risk tolerance levels during the risk assessment and validation processes. This guidance also establishes the deadlines for monitoring and reviewing the associated risks. Therefore, this recommendation is considered as implemented.	X			
2	2021	A/77/5/Add. 12, chap. II, para. 41	The Board recommends that UN-Women address the partner's audit financial findings in a timely manner, with the aim of generating certainty regarding the proper use of the resources transferred to the partner.	UN-Women reported that it had improved the corporate monitoring of partner audit financial findings closures by designating a corporate business process owner for the partner audit portfolio. Additionally, UN-Women has gained traction and steadily resolved partners' audit financial findings, reaching a 74 per cent	The Board reviewed the procedure for the resolution of audit recommendations arising from project partner audits, which establishes a flowchart to solve the financial findings in different situations. Furthermore, the Board noted that the Entity has been	X			

No.	Audit report year	Report reference	Recommendation	Management's response	Board's assessment	Status after verification			
						Implemented	Under implementation	Not implemented	Overtaken by events
				closure rate of the 2021 outstanding financial findings as of May 2024. UN-Women continues to work closely with the offices to address the identified root causes of the findings by reviewing the partners' audit reports, considering the findings and recommendations, and tailoring corrective action accordingly for the closure of the remaining financial findings.	addressing the financial findings, with only 26 per cent of the financial findings currently pending resolution, which represents a significant improvement compared to recent years. Consequently, this recommendation is considered to have been implemented.				
3	2021	A/77/5/Add. 12, chap. II, para. 42	The Board recommends that UN-Women resolve the long-standing partners' audit financial findings in a swift manner, in order to clarify the use of the funds transferred to partners in prior years.	The Entity informed the Board that the corporate monitoring of partner audit financial findings closures had been strengthened with a designated corporate business process owner for the partner audit portfolio. The financial findings from 2012 to 2017 had been fully closed in 2022 through a one-time conclusive assessment exercise. With regard to the 2018–2020 period, UN-Women had resolved 74 per cent of the financial findings mentioned in the Board's report and it was working closely with the country offices to close the remaining 26 per cent.	The Board reviewed the status of the long-standing partners' audit financial findings, where only 26 per cent of the financial findings from 2018 to 2020 are still pending to be solved, which denotes the management's efforts to address them. Therefore, this recommendation is considered as implemented.	X			
4	2021	A/77/5/Add. 12, chap. II, para. 74	The Board recommends that UN-Women coordinate with business owners and the future	The Entity informed the Board that the Procurement Team has collaborated with field and regional offices,	The Board verified that the Entity undertook a collaborative work with the field offices to	X			

No.	Audit report year	Report reference	Recommendation	Management's response	Board's assessment	Status after verification: Implemented	Under implementation	Not implemented	Overtaken by events
			users of the new enterprise resource planning system, "Quantum", in the procurement process, to raise system requirements in order to generate standard, timely and useful reports for users, which capture global data for all stages of the procure-to-pay cycle.	forming a working group and has identified specific reporting and oversight requirements, which have been used as the basis for developing a dashboard to facilitate the oversight and monitoring of UN-Women procurement activities. These requirements have been shared with UNDP, the main custodian of the Quantum data centre, with a view to ensuring that they are fully aligned with the data centre's operational needs. Consequently, the respective data has been transmitted from UNDP, Quantum's team to the UN-Women data warehouse, which serves as a centralized repository, facilitating easy access to vital data and enabling the creation of procurement dashboards tailored to UN-Women reporting and analytical needs.	identify the needs of users of the system for reporting on the procure-to-pay cycle. Furthermore, it has been noted that UN-Women has made significant progress in delivering reports on the procurement process based on the information managed by Quantum. Therefore, this recommendation is considered as implemented.				
5	2021	A/77/5/Add. 12, chap. II, para. 89	The Board recommends that UN-Women include all regular resources and other resources contribution agreements in its enterprise resource planning system, to automatically convert these resources in foreign currencies into United States dollars.	UN-Women reported that it amended its procedures to ensure that all regular and other resources funded through contributions agreements were entered into the now obsolete Atlas system. UN-Women also showed that the automated Atlas statement of contributions report was	The Board has verified that UN-Women has modified its procedures to ensure that all regular and other resources funded by contribution agreements are entered into the new enterprise resource planning system, Quantum. Accordingly, the Board	X			

No.	Audit report year	Report reference	Recommendation	Management's response	Board's assessment	Status after verification			
						Implemented	Under implementation	Not implemented	Overtaken by events
				updated with the regular resources donor agreements before UN-Women completed its financial statements for the year ended 31 December 2021. The same procedures were adopted and implemented in the new enterprise resource planning system, Quantum, for regular resource contributions.	considers the recommendation to be implemented.				
6	2021	A/77/5/Add. 12, chap. II, para. 109	The Board recommends that UN-Women implement a workplan in order to correct the lack of compliance with the mandatory training courses.	The Entity reported that it has implemented its work plan related to mandatory courses, which included the following key actions: regularly provide reports on mandatory course completion (quarterly and on demand); highlight responsibility for mandatory course completion in human resources' orientations for new hires (monthly); include mention of mandatory course requirements in new hire letter; enforce requirement of mandatory course completion as a pre-requisite for approval of additional organizational funded training requests; implement Quantum learning management system automated enrolment in courses, notifications on missing completion; and, send a global message to all personnel reminding them of	The Board verified that UN-Women implemented a workplan that enabled it to address the observed situation, thus improving its compliance rate with the mandatory training courses. Accordingly, this recommendation is considered implemented.	X			

No.	Audit report year	Report reference	Recommendation	Management's response	Board's assessment	Status after verification: Implemented	Under implementation	Not implemented	Overtaken by events
				mandatory course requirements.					
7	2021	A/77/5/Add. 12, chap. II, para. 110	The Board recommends that UN-Women redesign the monitoring control related to mandatory training courses in order to mitigate the risks of non-compliance, encouraging the engagement of all governance levels with these personnel obligations in a preventive manner.	UN-Women has informed the Board that it has developed and implemented a system of controls to improve compliance with the mandatory courses. The system has the following characteristics: designated officials have access to run mandatory course reports in Quantum; the Quantum learning management system is enhanced to automatically enrol new employees in mandatory courses; an automatic notification system has been created in Quantum learning management system to send reminder notices for mandatory course completion to employees and their supervisor.	The Board verified the monitoring controls implemented by the Entity allow the business unit to proactively alert on compliance with mandatory courses. Therefore, this recommendation is considered as implemented.	X			
8	2021	A/77/5/Add. 12, chap. II, para. 125	The Board recommends that UN-Women update and document the activities related to information security, with timely monitoring, in order to mitigate the risks regarding information security at all governance levels (global, regional and country).	The Entity reported that it updated and harmonized the field office information security and compliance procedure with the newly released United Nations cybersecurity minimum baseline standard adopted by all agencies under the High-Level Committee on Management's Digital and Technology Network. Additionally, through the quarterly business review, it timely monitored and	The Board verified that progress has been made in updating and documenting activities related to information security. This has enabled the Entity to mitigate the associated risk at all levels of governance. As a result, this recommendation has been implemented.	X			

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				increased the visibility of the cyber security compliance to senior management as one of the key performance indicators reported to the UN-Women Business Review Committee. There has been a noted uptrend increase in the field offices being compliant with cyber security standards as compared to during the audit. This has resulted in a significantly improved understanding of the importance of information security at all organizational levels, signifying its integral role in operations. Finally, it organized quarterly ICT network meetings, represented by field office operations managers and ICT focal points for each country office. The meetings were valuable for sharing critical information technology-related updates, including cybersecurity news.					
9	2022	A/78/5/Add. 12, chap. II, para. 36	The Board recommends that UN-Women strengthen its procedures on traceability of funds used in the Sustainable Development Goals in order to have an objective process that allows for the monitoring of results over the years.	UN-Women informed the Board that it acknowledged the importance of strengthening its procedures to improve the traceability of funds used to achieve the sustainable development goals and committed to enhancing these in line with other United Nations partners' practices under the	The Board reviewed the document entitled "methodology note on SDG financial tracking at UN-Women", developed in 2022, and noted that it aligned the Entity's expenses with the Sustainable Development Goals. In addition, the	X			

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				overall harmonization efforts across the United Nations system. In this context, the Entity finalized a mapping between its strategic plan's integrated results and resources framework for the period 2022-2025 and the Goals. Furthermore, the Entity informed that it would ensure that the procedure on planning, monitoring, and reporting of the strategic plan better enables tracking contributions towards achieving the Sustainable Development Goals; strengthen how projects support tracking contributions towards achieving the Goals through the recently promulgated planning, monitoring, and reporting policy. Finally, UN-Women reported that it would continue to enhance its results management system, ensuring links with Quantum, to enable a more robust monitoring and objective oversight of UN-Women contribution.	information until 2022 was properly available on the United Nations System Chief Executives Board for Coordination website. Therefore, this recommendation is considered implemented.				
10	2022	A/78/5/Add. 12, chap. II, para. 37	The Board recommends that UN-Women align the results obtained at the project level with all processes carried out in the Entity's strategic notes and strategic plan in order to have access to	UN-Women has informed the Board that it has implemented the planning, monitoring, and reporting policy, which was endorsed by the Executive Director and promulgated in October 2023. This policy ensures	The Board has reviewed the new policy that introduces a simplified corporate "Development Results Architecture". This new policy defines the interrelationship between Strategic Notes	X			

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			accurate information about the use of its limited resources.	that UN-Women plans, monitors, reports and communicates its results in a harmonized and streamlined way, from the strategic plan to strategic notes, workplans and projects. The policy introduces a simplified corporate "Development Results Architecture" that defines the interrelationship between strategic notes (programmes) and projects across UN-Women. The policy institutionalized results architectures that clarify the relationships between global, regional, and country projects with headquarters division strategic notes, regional strategic notes, and country office strategic notes. This structure ensures that project contributions are anchored within strategic notes to achieve the results outlined in the strategic plan. Global, regional, and country projects are designed to deliver strategic notes' outputs and to contribute to the achievement of strategic notes' outcomes and strategic plan results. Finally, in order to facilitate the dissemination of information and to encourage engagement with the planning, monitoring, and reporting policy and	(Programmes) and Projects and allows for a standardized approach to how results are planned, monitored, and reported throughout the organization. In addition, the Board noted that UN Women had incorporated global webinars to socialize the policy and results architecture. In light of the above, this recommendation is considered as implemented.				

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				results architecture, global webinars have been organized for UN-Women personnel.					
11	2022	A/78/5/Add. 12, chap. II, para. 38	The Board recommends that UN-Women enhance its planning, monitoring and reporting processes related to its strategic plan in order to have accurate and timely information on all business units, thus strengthening accountability and achievements related to compliance and advances of the strategic plan.	The Entity reported that it would address the Board's recommendation by: establishing the first procedure for developing, monitoring, and reporting on the strategic plan; building on lessons learned to continuously improve existing annual reporting processes and guidance; ensuring that the revised procedures for planning, monitoring, and reporting for field offices and headquarters further strengthen accountability mechanisms within UN-Women; building on the lesson from the strategic dialogue pilot in 2022, the revised country office strategic planning guidance was further piloted in 2023. Finally, based on the recently promulgated planning, monitoring, and reporting policy, the full procedure for country offices was being developed, incorporating key lessons from the pilot guidance, ensuring the alignment with the UN-Women strategic plan results and with the United Nations sustainable	The Board has verified that the new policy provides an institutional framework and business requirements for the strategic plan. Furthermore, the Board conducted a direct review of the system, noting improvements in planning, monitoring and reporting processes included in it. Accordingly, this recommendation is considered as implemented.	X			

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				development cooperation framework.					
12	2022	A/78/5/Add. 12, chap. II, para. 47	The Board recommends that UN-Women expedite the promulgation of an organization-wide policy to guide environmental initiatives in the programme area with the purpose of involving all the stakeholders related to the execution of programmes to accomplish environmental standards.	UN-Women informed the Board that it promulgated, in December 2023, the social and environmental sustainability policy and its procedure, which clearly and comprehensively provide guidance on the Entity's environmental initiatives in the areas of internal operational and external programmatic aspects. The policy and procedures aligned in full with the relevant United Nations frameworks, such as the chief executives board strategy for sustainability management in the United Nations system and the United Nations model approach to environmental and social standards.	The Board verified that UN-Women has issued an organization-wide policy to guide the Entity on environmental matters. This policy also involves all the stakeholders related to the execution of programmes. Therefore, the Board considers the recommendation as implemented.	X			
13	2022	A/78/5/Add. 12, chap. II, para. 48	The Board recommends that UN-Women provide support that enables its offices to implement concrete actions that contribute to the improvement of environmental indicators in the strategic plan.	UN-Women informed the Board that a capacity-building plan, to be rolled out in 2024, was being developed to ensure capacity in the organization to implement the new social and environmental sustainability policy and procedure. Country and regional offices developing new strategic notes and new projects would be required to implement the assessment required in the policy. This	The Board acknowledged management's efforts to support its offices with guidance that contributes to the improvement of environmental indicators. However, concrete field actions are still in progress. The recommendation is therefore considered to be under implementation.		X		

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				would contribute to improved reporting against the environmental indicators of the strategic plan.					
14	2022	A/78/5/Add. 12, chap. II, para. 60	The Board recommends that UN-Women strengthen the monitoring process and oversight of the existence and validity of the partner capacity assessments in order to have updated capacity information about programme partners who receive funds from UN-Women.	The Entity reported that the selection of programme partners procedure had been modified to indicate that if a risk-based capacity assessment expired during the partner agreement duration, the project manager should carry out a new risk-based capacity assessment or seek a valid assessment with another United Nations agency. In addition, the partner and grants agreement management system had been modified to include the date of the capacity assessment and an auto calculation of the validity of the assessment.	The Board verified that the new procedure for the selection of programme partners, which states that a risk-based capacity assessment shall be performed and not be older than 4 years. It was also verified that the Entity included in the partner and grants agreement management system a section with details of capacity assessments and their validities. Therefore, this recommendation is considered as implemented.	X			
15	2022	A/78/5/Add. 12, chap. II, para. 68	The Board recommends that UN-Women articulate at all levels of governance the roles and responsibilities of staff involved in the programme cycle in order to ensure effective oversight of its phases and encourage the use of the capabilities that the partners and grants management system provides in real time to	UN-Women reported that it has made progress towards the implementation of this recommendation and has acted on the second line of defence at the corporate level to provide relevant real-time tools, reports, and related personnel training to facilitate effective monitoring and oversight at all governance levels of the organizations. This was formalized in the recently promulgated programme	The Board reviewed the new programme partner selection procedure, and the programme partner project closure and learning procedure, which states that a risk-based capacity assessment and performance assessment of programme partners should be conducted in PGAMS. In addition, the Board reviewed a sample of capacity	X			

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			reporting and global tracking.	partner management policy and procedures. In addition, the Entity was updating the partner and grants agreement management system with real-time tracking functionalities and extensively promoting the use of its dashboard to educate and elevate awareness among staff on the usefulness of the status of action reflected in the dashboard for effective oversight.	assessment and performance evaluations, and noted that, following the promulgation of the procedures, 77 per cent of new agreements have capacity assessments in PGAMS, and all performance evaluations of closed agreements were conducted in PGAMS. Accordingly, we consider this recommendation as implemented.				
16	2022	A/78/5/Add. 12, chap. II, para. 69	The Board recommends that UN-Women define a formal and precise deadline to conduct the performance evaluation of the programme partners.	UN-Women reported that had promulgated the programme partner management policy and the "close and learn from programme partner project procedure" to include a formal and precise deadline to conduct the performance evaluation of programme partners.	The Board reviewed the new programme partner management policy and the "close and learn from programme partner project procedure", which indicates the deadline to conduct the programme partner's final performance evaluation. Therefore, this recommendation is considered as implemented.	X			
17	2022	A/78/5/Add. 12, chap. II, para. 78	The Board recommends that all governance levels of UN-Women provide regular trainings to the Project Managers to ensure they request submission of funding authorization and certificate of expenditure forms in a timely	UN-Women informed the Board that the Policy, Programme, and Intergovernmental Division, jointly with the Management and Administration Division, carried out updated training materials by March 2024 and conducted joint training for project personnel in all	The Board has verified that the Entity has made significant progress in training its field project managers, regarding the use of the funding authorization and certificate of expenditure forms. Accordingly, this	X			

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						Implemented	*Under implementation*	*Not implemented*	*Overtaken by events*
			manner, as these forms evidence the completion of activities which allow for recognition of project expenses.	regional and field offices and at headquarters.	recommendation is considered as implemented.				
18	2022	A/78/5/Add. 12, chap. II, para. 79	The Board recommends that all governance levels of UN-Women provide regular trainings and strengthen the capacity of programme partners in the correct and timely use of funding authorization and certificate of expenditure forms.	UN-Women reported that the Entity's Policy, Programme and Intergovernmental Division and Management and Administration Division trained field personnel and programme partners. These divisions have finalized the training plan and conducted joint training for field personnel by 2024.	The Board verified that the Entity has made progress in training programme partners regarding the use of the funding authorization and certificate of expenditure forms. Accordingly, this recommendation is considered as implemented.	X			
19	2022	A/78/5/Add. 12, chap. II, para. 93	The Board recommends that UN-Women perform awareness activities for all personnel from the different governance levels to highlight the relevance of having accurate and rigorous information that will be considered as a base of the risk-informed decision-making process to establish partnerships with the private sector.	UN-Women informed the Board of the following activities carried out to elevate awareness for all personnel from different governance levels on procedures for establishing partnerships with the private sector: the Entity promulgated the new private sector engagement policy and procedure; carried out a global webinar that covered all aspects of the new policy and procedure, including the revised private sector engagement assessment process and the newly defined roles and responsibilities at each step; the Entity introduced risk management and communication tools as	The Board reviewed the new private sector engagement policy and procedure, which provided guidelines for the new risk assessment process. Moreover, the Board reviewed the global webinars carried out, which covered aspects of the new policy and procedure, mainly the due diligence assessment process that allows for risk categorization for private sector partners. Therefore, this recommendation is considered as implemented.	X			

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				mandatory components of the due diligence assessment process that allow for risk categorization and, carried out a second webinar in mid-November that provided further training on using the new due diligence request system that promotes compliance with each step in the new process.					
20	2022	A/78/5/Add. 12, chap. II, para. 94	The Board recommends that UN-Women establish a clear interconnection between the documents that are the inputs for up-to-date company-level risk categorization, which informs decision-making based on risk for the partnership with the private sector.	UN-Women reported that had established a clear interconnection between the documents that facilitate capturing inputs for up-to-date company-level risk categorization used to inform risk-based decision-making for partnership with the private sector with the following actions taken: the Entity promulgated the new private sector engagement policy and procedure in November 2023 to serve as guiding principles that may be implemented through the efficient, effective, and transparent updated processes; the Entity ensured that the new procedure provided revised templates for each step and, established an accessible repository for supporting documents required at each stage of the assessment process and in determining the risk profile through the	The Board reviewed the new private sector engagement policy and procedure made by UN-Women, noting that it provided guidelines for the new risk assessment process. Additionally, it was noted that there was a clear interconnection between the documents and templates that were part of the risk categorization process and its steps to be followed before the engagement with private sector partners. Therefore, this recommendation has been implemented.	X			

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				newly developed due diligence request system that used the global service tracker platform.					
21	2022	A/78/5/Add. 12, chap. II, para. 95	The Board recommends that UN-Women strengthen the process for assessing private sector partners, by clearly defining decision-making aspects and their actions to be followed, key concepts and the frequency in which an event could occur and may impact the Entity, aiming to enable more efficient and refined company risk categorization.	UN-Women informed the Board that in line with the new private sector engagement policy and procedure, the process for assessing private sector partners provides clear pathways for decision-making based on the risk profile categorization cross-checked with the risk tolerance boundaries developed in line with UN-Women private sector engagement strategy. In addition, the newly developed due diligence request system supports the assignment of roles and responsibilities for decision-making with complete documentation of each step of the assessment process. The new policy and procedure stipulate the role of the Risk Management Committee as the oversight committee to determine the organization's appetite in pursuing engagements beyond UN-Women risk tolerance boundaries according to its risk profile.	The Board review the new private sector engagement policy and procedure, as well as the implementation of the due diligence process of partners through the global service tracker platform, noting that these developments provide a clearer way to determine the risk profile of the prospective partner, and a clearer definition of the pathways decision-making based on the partner risk profile categorization before the engagement with the private sector partner. The key concepts of "Evidence"; "Evidence is insignificant", "No Evidence", which are used to determinate whether the private sector entity is involved in exclusionary criteria, sensitive industry, or sensitive activity, are detailed in the new due diligence process of partners through the global service tracker	X			

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					platform. Therefore, this recommendation is considered as implemented.				
22	2022	A/78/5/Add. 12, chap. II, para. 105	The Board recommends that UN-Women review its procurement guidelines and procedures to determine inconsistencies and harmonize the provisions included therein, such as the mandatory amount for the creation of a purchase order.	UN-Women reported that has revised the relevant procedures and guidelines and mandated the use of purchase orders for all procurement activities. Users must now utilize the Oracle SmartForm, an automated system that generates touchless purchase orders for all procurement transactions ranging from $0 to $5,000. This development eliminates the risk of not using a purchase order for qualified activities.	The Board reviewed that the guidelines and procedures related to procurement matters were aligned and harmonized with one another. Additionally, the Board verified that the use of the SmartForm solves the issuance of purchase orders for values less than $5,000. Therefore, this recommendation is considered as implemented.	X			
23	2022	A/78/5/Add. 12, chap. II, para. 106	The Board recommends that UN-Women carry out an assessment regarding the use and needs of purchase orders presented by the offices and, on that basis, develop a training plan that promotes the use of this procurement control mechanism.	The Entity informed the Board that it made mandatory for all users to utilize purchase orders for all types of procurement activities, regardless of value. In that regard, it had introduced the automated Oracle SmartForm to mitigate non-compliance risks regarding using purchase orders for qualified activities effectively. Accordingly, UN-Women had ensured that pertinent procurement guidelines had been updated and all personnel had received comprehensive training on its use.	The Board verified the actions reported by the Entity and checked that UN-Women personnel have received related training. Therefore, this recommendation is considered as implemented.	X			

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24	2022	A/78/5/Add. 12, chap. II, para. 113	The Board recommends that the UN-Women East and Southern Africa Regional Office and the Kenya Country Office undertake processes for the award of long-term agreements for the recurrent local procurement of goods and services with the purpose of increasing the efficiency and effectiveness of the procurement process.	The UN-Women East and Southern Africa Regional Office and the Kenya Country Office have established long-term agreements and a participation level agreement for recurring needs with substantive procurement volumes. This has been done mainly through the United Nations' common procurement mechanisms, through which the offices benefit from improved negotiating power as One United Nations. Long-term agreements already established and in use include travel management for the Somalia Country Office, leveraging a UNOPS long-term agreement for transportation services in use for the Somalia Country Office, and hotel and conference services with multiple service providers within and outside Nairobi. In addition to the locally established long-term agreements, the offices now utilize global long-term agreements for vehicles and ICT equipment. In line with continuously facilitating procurement process efficiencies, work has started for two new long-term agreements for graphic designing and editing	The Board has verified that the UN-Women Regional Office for Eastern and Southern Africa and the Kenya Country Office had awarded long-term agreements for the purchase of goods and services on a recurring basis. As a result of this verification, this recommendation is considered as implemented.	X			

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				services for contractual arrangements to be in place.					
25	2022	A/78/5/Add. 12, chap. II, para. 125	The Board recommends that UN-Women strengthen the information technology change management process by integrating that process using the platform available for the global intake, review and monitoring of all change requests and ensuring that it will be carried out in a timely manner.	The Entity reported that it was actively socializing the ICT systems-related change management mechanisms with the end-users of UN-Women. It was essential to capture all projects and changes in the system as soon as they were received. Additionally, UN-Women had already launched an Idea Lab on the Intranet platform to foster collaboration and idea sharing. This initiative is a dynamic space for end-users across the organization to share ideas or suggestions for changes or new concepts they wish to discuss within the UN-Women community. UN-Women Information Systems and Technology Section has also implemented a structured change request process within the global service tracker platform to manage system-related changes efficiently. This process encompasses submitting end-user requests, technical review by the Information Systems and Technology Team, and the subsequent implementation and release management of the approved changes. Finally, the Entity informed that it would	The Board has verified the new request type, "Submit an Idea," in the Global Service tracker system, which will be available to all UN-Women users. Additionally, the Board reviewed the list of change management dashboards created during 2023 and noted that the Entity has responded to the requests in place. Therefore, this recommendation is considered implemented.	X			

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				introduce an additional request type in the global service tracker platform to refine the change management approach further.					
26	2022	A/78/5/Add. 12, chap. II, para. 126	The Board recommends that UN-Women perform a cost-effectiveness analysis of the best available resource mobilization pipeline systems, including the Leads system, that allows the Entity to define the operational benefit of the selected system.	UN-Women informed the Board that their plan for improvements in the Leads management system has been completed. Implementation was pending a cost-benefit analysis between the Leads system and possible options for pipeline management, as well as any requirements for possible integration into the new enterprise resource planning system, Quantum. An analysis with recommendations would be developed, drawing on the lessons from the private sector unit's experience in piloting salesforce.	The Board noted the progress made by the Entity to improve the Leads system. However, the cost-effectiveness analysis between the Leads system and possible options for pipeline management has not been performed. Therefore, the recommendation is considered to be under implementation.		X		
	Total number of recommendations					**26**	**24**	**2**	**–**	**–**
	Percentage of total number of recommendations					**100**	**92**	**8**	**–**	**–**