Background Note: Briefing to the Executive Board

First Regular Session 2025

UN-Women updated management actions on the recommendations of the United Nations Board of Auditors for 2023: Status of implementation

Summary

The Executive Director is pleased to submit the updated status and detailed management actions to implement the recommendations contained in the Report of the Board of Auditors for the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) for the year ended 31 December 2023 (A/79/5/Add/12).

Below are the highlights of the 2023 audit of the United Nations Board of Auditors (i.e., hereinafter referred to as "the Board of Auditors" or "the Board") and the updates on management actions taken by UN-Women in response to the recommendations made by the Board of Auditors for the year 2023 and the prior year (i.e., 2022). Featured are the progress, achievements, and ongoing efforts to address audit recommendations and improve operational efficiency and effectiveness.

- **Unqualified audit opinion**: UN-Women received its thirteenth consecutive unqualified audit opinion on its financial statements for the year ended 31 December 2023, indicating strong internal governance and financial management.
- **Exceptional implementation rate of audit recommendations**: By the fourth quarter of 2023, UN-Women had completed management actions for 24 of the 26 outstanding recommendations from previous years, achieving a record-breaking 92% implementation rate from the Board.
- **No long-outstanding recommendations**: As of December 2023, UN-Women reported no remaining long-outstanding audit recommendations issued prior to 2021, having completed all necessary actions. This is the fourth year in a row that UN-Women has achieved having no long-outstanding recommendations from the Board.
- **Positive impact of recommendations**: Implementing the Board's recommendations has strengthened UN-Women's accountability, risk management, and operational efficiency, contributing to its strategic objectives. The updated management actions to key (i.e., high-risk) recommendations are as follows:

    a) Evaluation of Resource Distribution Methodology

On the Board's recommendation that UN-Women reassess the methodology for distributing core programmable resources to incorporate updated information about the Entity's operations, UN-Women recognizes that changing the distribution methodology is an intergovernmental matter under the remit of the Executive Board (EB). Nonetheless, UN-Women will review the criteria adopted in 2009, using data from various sources.

    b) Criteria for Core Resource Distribution

UN-Women utilizes the Core Resources Allocation Tool (CRAT) for equitable and data-driven allocation of resources from regions to countries. The CRAT, endorsed by the Business Review Committee, is part of the work planning process and is designed to be flexible to accommodate regional and country contexts. It is not a compliance requirement but supports Regional Directors in informed decision-making.

c) Preventive Alert for Programme Partner Assurance Activities

In response to the Board's recommendation that UN-Women implement a preventive alert to monitor assurance activities efficiently, management is pleased to report that UN-Women has already finalized the revised Assurance of Programme Partners Procedure and is working on enhancing the Partner and Grants Agreement Management System (PGAMS) to include an Assurance Module with preventive alerts.

d) Criteria for Planning Programme Partner Assurance Activities

UN-Women addressed the recommendation to enlarge the criteria for planning assurance activities through the newly promulgated Assurance of Programme Partners Procedure, and the Board considered this recommendation implemented and closed.

e) Review of Policies and Procedures

UN-Women has reviewed its policies and procedures related to assurance activities, consolidating terms such as "programme partners" and "projects" in the newly promulgated Programme Partner Policy and Assurance of Programme Partners Procedure. The Board considered this recommendation as implemented and closed.

f) Reconciliation of Payments with UNDP

UN-Women has reconciled all 2023 items and continues to negotiate with UNDP for a system enhancement to sustainably address unreconciled payments made by UNDP on behalf of UN-Women. Furthermore, the periodicity of the reconciliation activity is included in the discussions to ensure timely verification of these payments, thus avoiding longstanding unreconciled payments.

g) Improvement of social and environmental indicators in the Strategic Plan

UN-Women has rolled out the socialization plan for the Social and Environmental Sustainability Policy and Procedure to implement concrete actions to improve environmental indicators in the Strategic Plan. The initial socialization session for countries developing Strategic Notes in 2024 was held on 26 September. Additional sessions were held with crucial Regional Office focal points, and two corporate socialization sessions were completed by the end of November 2024. The Appraisal Checklist for the Project Appraisal Committee has been updated and disseminated to offices to ensure that the project design quality assurance review includes Social and Environmental risk screening criteria.

Elements of a decision

The Executive Board may wish to: (a) take note with appreciation the thirteenth unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2023; (b) acknowledge the steady progress made by UN-Women in implementing the audit recommendations of the Board of Auditors and support UN-Women's continuous efforts to ensure there are no long-outstanding recommendations.

I. Overview

1. For the thirteenth consecutive year, UN-Women received an unqualified audit opinion on its financial statements from the Board of Auditors. The 2023 report (A/78/5/Add.12) found no significant errors or misstatements but suggested additional improvements in strategic planning, programme management, National Committee partnerships, procurement, and information, communications, and technology (ICT).

2. The Board issued 12 new recommendations for 2023, seven of which were high priorities. By the end of 2023, UN-Women implemented 92%, or 24 out of 26, outstanding prior years' recommendations. By the fourth quarter of 2024, three additional recommendations (two from 2023 and one from prior years) had been assessed as implemented, and one was a completed management action waiting for the Board's assessment and closure.

3. The 2023 clean audit opinion from the Board confirms the successful implementation of the new Enterprise Resource Planning (ERP) system, Quantum, which has completely replaced the previous ERP system, Atlas. In 2023, all core transactions for UN-Women were executed using Quantum. By continuously enhancing its systems, such as Quantum, PGAMS, etc., for greater efficiency and effectiveness, UN-Women has improved its processes for enterprise risk assessment and validation, programme partner selection, performance evaluation and assurance, private sector partnership due diligence assessment, procurement reporting, mandatory staff training, ensuring organization-wide coherent and standardized results planning, monitoring and reporting, and ICT change management.

II. Introduction

4. Pursuant to the UN-Women Executive Board decision 2022/1, para 5 on further harmonization with other United Nations funds and programmes of the reporting format of the management response to the report of the United Nations Board of Auditors and the implementation of recommendations, the present management response has been reformatted as agreed with the United Nations Development Programme, the United Nations Capital Development Fund, the United Nations Population Fund, the United Nations Office for Project Services, and the United Nations Children's Fund. Such harmonization aims to provide the Executive Board with comparable reporting on the key findings and recommendations of the report of the Board of Auditors for the year ended 31 December 2022.

5. The present management response likewise addresses the UN-Women Executive Board decision 2017/9 para 6, which: "*Requests UN-Women to present to the Executive Board the more detailed management response to the United Nations Board of Auditors report prepared for its contribution to the "Report of the Secretary-General on the Implementation of the recommendations of the Board of Auditors on the financial statements of the United Nations funds and programmes for the financial period ended 31 December 2016".*

III. Status of recommendations for the year ended December 2023

6. The Board of Auditors issued 12 new recommendations for 2023. Tables 1 & 2 below summarize the implementation status as of 8 November 2024 of the main and all recommendations, respectively, for the financial period ending on 31 December 2023.

Table 1. Status of implementation of main recommendations for 2023 by thematic area

UNBoA Report Thematic Area	*Total*	*Under Implementation*	*Closure requested*	*Closed by UNBoA*
Budget Management	2	2	0	0
Programme Management	3	1	0	2
Finance Payment Process	2	2	0	0
Total	**7**	**5**	**0**	**2**
Percentage	**100%**	**71%**	**0%**	**29%**

Table 2. Status of implementation of all recommendations for 2023 by thematic area

UNBoA Report Thematic Area	*Total*	*Under Implementation*	*Closure requested*	*Closed by UNBoA*
Budget Management	4	4	0	0
Programme Management	3	1	0	2
Finance Payment Process	2	2	0	0
Information and Communications Technology	1	0	1	0
Private Sector Partnerships	2	2	0	0
Total	**12**	**9**	**1**	**2**
Percentage	**100 %**	**75%**	**8%**	**17%**

7. **In paragraph 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.**

Department(s) responsible:	Strategy, Planning, Resources, and Effectiveness Division & Policy, Programme, and Intergovernmental Division
Status:	Under implementation
Priority:	**High (Main Rec)**
Target date:	Second Quarter of 2026

8. UN-Women accepted the recommendation, which was also recognized by the Joint Inspection Unit (JIU) in its Review of Management and Administration (MAR) in UN-Women (JIU/REP/2024/1). The JIU addressed this particular recommendation to the UN-Women Executive Board (EB) since changing the distribution methodology for core programmable resources is not a UN-Women prerogative but rather an intergovernmental matter that is within the remit of the EB. That notwithstanding, UN-Women is committed to assessing the relevance of the core programmable criteria adopted by the Consultative Committee of the United Nations Development Fund for Women in 2009, including by reviewing existing and up-to-date data from internal and external sources. This may include OECD-DAC data and various SDG and gender indices,

the internal Core Resource Allocation Tool as well as resource allocation decision-making methodologies used by other UN agencies. Internal discussions across relevant Divisions have already been initiated, with the aim to complete the assessment by the second quarter of 2026.

9. **In paragraph 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.**

Department(s) responsible:	Strategy, Planning, Resources, and Effectiveness Division & Policy, Programme, and Intergovernmental Division
Status:	Under implementation
Priority:	**High (Main Rec)**
Target date:	Second Quarter of 2026

10. UN-Women has a dedicated Core Resource Allocation Tool (CRAT), which guides the allocation of core programmable resources from regions to countries to facilitate objective, equitable, and data-driven decision-making. The CRAT has been endorsed by the Business Review Committee (BRC) and is now formalized as part of the work planning process. The methodology and related weighting are regularly updated, reflecting internal and external criteria related to country needs, strategic imperatives, and office performance, also factoring in UN-Women's country typology. UN-Women uses the allocation of core programmable resources as a catalytic tool to respond to evolving needs and priorities, including through strategic investments that can demonstrate UN-Women's value addition and support the mobilization of other (or non-core) resources. Recognizing that due to variations in regional and country contexts, the CRAT is intended as a flexible guiding tool for use by Regional Offices (ROs) in line with their Delegation of Authority (DOA), to inform data-driven decisions related to the use of resources within their respective regions. This also highlights the importance of this tool being linked to the work planning process for Country Offices, which is overseen by ROs and where the rationale for decision-making and prioritization is also documented.

11. **In paragraph 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.**

Department(s) responsible:	Strategy, Planning, Resources and Effectiveness Division
Status:	Under implementation
Priority:	Medium
Target date:	Second Quarter of 2025

12. UN-Women has redesigned controls for work plan approvals, introducing the Planning, Monitoring, and Reporting (PMR) Policy in late 2023 to ensure due diligence and quality assurance. Workplan Guidance Documents were also introduced in 2023, with specific procedures for Country Offices, Regional Offices, and HQ to be completed by the second quarter of 2025. Key measures include:

a) A detailed checklist for work plan review to align budgets with approved allocations.
b) Business requirements for new work plan development, mandatory end-year review, and amendments.

c) Regional Peer Reviews (RPR) by Regional Strategic Planning Specialists to assess Country Office work plans.
d) HQ Quality Assurance (QA) Team reviews draft work plans to ensure compliance with guidance.

These steps aim to enhance the quality and compliance of work plans at country, regional, and corporate levels, ensuring realistic resource estimation, more accurate costing, and sufficient funds.

13. **In paragraph 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.**

Department(s) responsible:	Strategy, Planning, Resources and Effectiveness Division
Status:	Under implementation
Priority:	Medium
Target date:	Second Quarter of 2025

14. To enhance work plan quality and compliance, UN-Women has undertaken several measures to improve resource estimation and monitoring mechanisms. These measures include:

a) The review of country-level work plans is managed by Regional Offices, while Headquarters Quality Assurance teams review work plans at the headquarters and regional levels to ensure compliance and appropriate resource planning.
b) The Country Programme Planning, Monitoring, and Reporting (PMR) Procedure mandates that Country Offices align planned resources with those allocated in Quantum and amend work plans if deviations are detected.
c) The Results Management System (RMS) and accompanying dashboards automate planned budget projections, comparing them with actual budgets/allocations to identify deviations. Currently, Headquarters manually reviews these deviations, and corrective actions are communicated via email. The forthcoming Quantum+ system will enhance this process by further automating deviation detection. Quantum+ Phase 1, which includes the planning module, is scheduled for launch in mid-2025, while Phase 2, encompassing the monitoring and reporting module, is expected to launch in mid-2026. Upon full implementation of Quantum+ in 2026, the process will be entirely automated, facilitating precise deviation identification and the timely execution of corrective actions.

15. **In paragraph 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.**

Department(s) responsible:	Policy, Programme, and Intergovernmental Division
Status:	Under implementation
Priority:	**High (Main Rec)**
Target date:	Fourth Quarter of 2025

16. UN-Women is upgrading its Partner and Grants Agreement Management System (PGAMS) to integrate an Assurance Module that will streamline the planning, execution, monitoring, and closure of assurance

activities. This module will include preventive alerts and dashboards to enhance oversight and ensure efficiency throughout the assurance lifecycle.

17. **In paragraph 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.**

Department(s) responsible:	Policy, Programme, and Intergovernmental Division
Status:	Closed by UNBoA
Priority:	**High (Main Rec)**
Target date:	Fourth Quarter of 2024

18. The updated Assurance of Programme Partners Procedure, promulgated in August 2024 as part of the UN-Women's Programme Partner Management Policy, expands the criteria for planning assurance activities. This includes incorporating the aging of advances as a factor in selecting Programme Partners for the Assurance Plan. The Board has considered this recommendation implemented.

19. **In paragraph 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.**

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Closed by UNBoA
Priority:	**High (Main Rec)**
Target date:	Fourth Quarter of 2024

20. UN-Women has reviewed and finalized its Assurance of Programme Partners Procedure as part of the Program Partner Management Policy. The term "Programme Partners" is clearly defined in the policy, and the Assurance Procedure consolidates the use of both "Programme Partners" and "Projects" for implementation. The Board has considered this recommendation as implemented.

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

Department(s) responsible:	Management and Administration Division
Status:	Under implementation
Priority:	**High (Main Rec)**
Target date:	Fourth Quarter of 2024

22. UN-Women has reconciled all payments made during 2023 with UNDP. UN-Women continues to negotiate with UNDP to implement a system enhancement to sustainably enable accurate investigation and clearing of any issues regarding unreconciled payments made by UNDP on behalf of UN-Women.

23. **In paragraph 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.**

Department(s) responsible:	Management and Administration Division
Status:	Under implementation
Priority:	**High (Main Rec)**
Target date:	Fourth Quarter of 2024

24. UN-Women's ongoing negotiations with UNDP to implement a system enhancement include the periodicity of the reconciliation activity to avoid longstanding unreconciled payments.

25. **In paragraph 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.**

Department(s) responsible:	Strategic Partnerships Division
Status:	Under implementation
Priority:	Medium
Target date:	First Quarter of 2025

26. UN-Women is working to update the financial reporting section of the Recognition Agreement with National Committees. The revised section will set clear minimum requirements for National Committees' annual financial statements, including a statement of comprehensive revenue and expenditures, accompanying notes and disclosures, an independent auditor's report, and a certification of the financial statements. These updates align with the standard practice of other UN agencies.

27. **In paragraph 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.**

Department(s) responsible:	Strategic Partnerships Division
Status:	Under implementation
Priority:	Medium
Target date:	First Quarter of 2025

28. UN-Women has redesigned its reporting process and templates to ensure more accurate and timely submissions from National Committees. These new templates will be rolled out in the Joint Partner Plan

cycle starting in January 2025. To support their effective use, UN-Women has conducted workshops with National Committees and offered one-on-one training sessions as needed.

29. **In paragraph 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.**

Department(s) responsible:	Management and Administration Division
Status:	Closure requested
Priority:	Medium
Target date:	Second Quarter of 2025

30. The new Internal Control Framework (ICF) and Delegation of Authority (DOA) automation system, designed to administer the implementation of the key ICF roles and delegations of authority, is progressing well and is expected to be globally rolled out by mid-2025. This system supports UN-Women's oversight, monitoring, and timely mitigation of risks by generating dashboards and reports, such as the ICF violation dashboard, progress status of DOA letter digitalization, ICF matrices, and an online repository of DOA letters. UN-Women considers this recommendation to be implemented and requests its closure by the Board.

Table 3 – Prior Period (2022) Recommendations

The Board of Auditors presented the status of recommendations from prior periods considered under implementation from the last assessment reflected in their 2023 audit report. This table shows the implementation progress made since then.
(Presents the number of recommendations)

UNBoA Report Thematic Area	*Total*	*Under Implementation*	*Closure requested*	*Closed by UNBoA*
Information and communications technology	1	0	0	1
Programme Management	1	1	0	0
Total	2	1	0	1
Percentage	**100%**	**50%**	**0%**	**50%**

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31. **In paragraph 48, the Board recommended 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.**

Department(s) responsible:	Policy, Programme, and Intergovernmental Division
Status:	Under implementation
Priority:	**High (Main Rec)**

Target date:	Fourth Quarter of 2023
Revised target date	Fourth Quarter of 2024

32. The Social and Environmental (SE) Sustainability Policy and Procedure was promulgated in mid-December 2023. After that, UN-Women commenced the socialization plan for the Social and Environmental (SE) Sustainability Policy and Procedure by conducting a session on 26 September for the countries developing new Strategic Notes in 2024. In addition, socialization with key Regional Office focal points and two corporate socialization sessions were conducted in November 2024. Similarly, the Appraisal Checklist for the project design quality assurance review by the Project Appraisal Committee (PAC) was updated to incorporate the criteria and questions to guide the review of the required SE risk screening. In October 2024, the updated Appraisal Checklist was shared with offices through Regional Focal Points and Head of HQ Sections.

33. **In paragraph 126, the Board recommended 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.**

Department(s) responsible:	Strategic Partnerships Division & Policy, Programme, and Intergovernmental Division
Status:	Closed by UNBoA
Priority:	Medium
Target date:	December 2023
Revised target Date	Not applicable

34. UN-Women concurs with the recommendation. After initial analysis, UN-Women has determined that the costs currently outweigh the benefits of additional investment in pipeline management software. With the implementation of the new ERP system, Quantum, the Entity can obtain most of the necessary information from Quantum and the Results Management System (RMS) for the following reasons:

    a) Quantum and RMS provide forward-looking pipeline visibility for Other Resources (OR) revenue centers.

    b) Strategic Notes signed off include quality assurance of OR targets.

    c) Real-time revenue data is available in Quantum.

    d) The above three data points are sufficient for Business Units mobilizing non-core resources.

    Thus, further investment in pipeline management software or alternative solutions would not add significant value and would create redundant systems for personnel beyond Quantum and RMS. The Board has considered this recommendation as implemented.

IV. Impact of implemented recommendations

35. As requested by Executive Board decision 2023/1, the following summarizes the impact of implementing audit recommendations on UN-Women. The implementation has reinforced accountability, promoted

continuous improvement, and better aligned services to field needs. UN-Women monitors the effects of these implementations on advancing the Strategic Plan 2022-2025, focusing on the five organizational effectiveness and efficiency output areas.

Principled Performance

36. UN-Women is committed to enhancing its capacity to consistently achieve its strategic objectives, effectively manage risks, and uphold the highest standards of integrity. The following examples highlight the added value to the organization's operational effectiveness, efficiency, and cost-effectiveness resulting from implementing the Board's recommendations.

37. UN-Women has significantly improved its risk assessment and validation processes, implementing guidance on risk propensity scales, risk tolerance levels, and monitoring deadlines. These facilitated day-to-day risk owner decisions and informed appropriate risk-mitigating measures to achieve strategic objectives. On programme partner management, UN-Women addressed financial findings from partner audits, reducing pending issues to 26% of the financial findings noted by the auditors from 2018 to 2020. As part of the Programme Partner Management Policy, the updated Selection of Programme Partners Procedure resulted in a more effective selection of programme partners based on risk-based capacity assessments, documented in the Partner and Grants Agreement Management system (PGAMS), globally accessible across the organization.

38. UN-Women developed a work plan with quarterly reports, orientation highlights, and automated notifications to enhance compliance with mandatory training courses. This system, implemented through the Quantum learning management system, ensured timely course completion.

39. A new Planning, Monitoring, and Reporting Policy introduced a standardized "Development Results Architecture," improving result tracking and reporting. Global webinars were conducted to socialize the policy.

40. Finally, UN-Women's Social and Environmental Sustainability Policy, launched in December 2023, reinforced UN-Women’s commitment to making environmental sustainability a foundational principle integrated within the organization’s internal and external operations. The policy's implementation paved the way for the concrete actions of improved environmental indicators in the field offices’ 2024 Strategic Notes and the inclusion of social and environmental considerations into programming and projects.

Advancing Partnerships and Resourcing

41. UN-Women has enhanced transparency and fund traceability for UN-Women’s contribution to the Sustainable Development Goals (SDGs). Guided by the Planning, Monitoring, and Reporting (PMR) Policy that harmonizes the corporate results architecture of UN-Women with projects, Strategic Notes, its Strategic Plan, and SDGs, and supported by the Results Management System (RMS) integration with Quantum which allows UN-Women to publish key results and financial data to the UN-Women’s Transparency Portal, UN-Women has established a strong foundation for systematic monitoring, reporting and communication as well as oversight

42. Implementing the new Programme Partner Management Policy and the “Close and Learn from Programme Partner Project Procedure” is pivotal in enhancing performance evaluations and has facilitated timely decision-making for project renewals or assignments. This framework fosters improved collaboration, accountability, and continuous improvement by capturing key lessons learned.

43. Additionally, the new Private Sector Engagement Policy and Procedure, which includes thorough risk assessment and due diligence processes, ensures that partnerships are well-informed and aligned with gender equality objectives. This approach maximizes opportunities for advancing gender equality through strategic private-sector collaborations.

44. These actions have enhanced funding and programme partnership performance evaluation, enabled risk-informed decision-making, and facilitated effective collaborations. Consequently, these measures have significantly advanced the development and success of partnerships, ensuring the achievement of programme objectives and broader impacts.

Business Transformation

45. UN-Women has made significant strides in business transformation by implementing several key initiatives. The introduction of change management dashboards in 2023 has enhanced transparency and progress monitoring. Additionally, the "Submit an Idea" feature in the Global Service Tracker system has empowered users to contribute ideas, fostering a culture of collaboration and innovation.

46. The successful transition to the Enterprise Resource Planning (ERP) system, Quantum, marks a pivotal improvement in operational efficiency and adaptability. This system now supports all core transactions, replacing the previous ERP system, Atlas.

47. Furthermore, integrating Information Security into every technology project and the change management process has fortified UN-Women's cybersecurity posture. By adopting the Cybersecurity Minimum Baseline Standard, the organization ensures resilience and risk mitigation at global, regional, and country levels.

48. Finally, the advancements in the Internal Control Framework (ICF) and Delegation of Authority (DOA) automation system have significantly improved oversight and governance. The ICF violation dashboard, DOA letter digitalization progress status, ICF matrices, and an online repository of DOA letters ensure that all actions align with established policies and best practices, reinforcing transparency and operational efficiency.

Empowered People

49. UN-Women’s greatest strength lies in its dedicated and committed personnel. To meet the challenges of a complex and ever-evolving work environment, UN-Women is dedicated to continuously enhancing the skills and capabilities of its personnel, ensuring they are equipped to fulfill the organization's mandate with efficiency and impact.

50. UN-Women has made notable strides in empowering its personnel through targeted training and capacity-building measures. From 2023 to 2024, the organization updated training materials and conducted extensive sessions to improve the capabilities of field office staff and project managers. The training covered the new ERP system Quantum and the efficient use of the Funding Authorization and Certificate of Expenditure (FACE) forms, promoting uniform financial management practices. These efforts have strengthened project managers' project planning, design, implementation, monitoring, and reporting skills, including partner management, reinforcing organizational compliance and continuous learning.

Products, Services, and Processes

51. UN-Women has implemented impactful actions to enhance products, services, and processes. These actions have led to significant advancements in several areas:

- Customized Dashboards: To improve procurement activities, UN-Women developed tailored dashboards that streamline reporting, provide advanced data analysis tools, and enhance transparency.
- Updated Assurance of Programme Partners Procedure: The revised Assurance of Programme Partners Procedure, integrated into the Programme Partner Management Policy, sets out the risk-based assurance activities to be undertaken for Programme Partners, including the approach to be undertaken for assurance planning, execution, monitoring, reporting and closure.
- Long-term Agreements: Regional and Country Offices have established long-term agreements for the recurring local procurement of goods and services. This streamlining process enhances operational efficiency, ensures timely resource access, and strengthens programme delivery.

These actions reflect UN-Women's commitment to continuous improvement and excellence in its operations, which leads to enhanced effectiveness and efficiency in delivering on its mission.

V. Conclusion

52. UN-Women acknowledges the Board of Auditors' report for the financial year ending 31 December 2023, confirming strong financial health through effective risk management and control practices. Committed to responsible fiduciary duty, UN-Women is proud to have consistently achieved unqualified audit opinions since its establishment, ensuring continued strong stakeholder confidence.

53. UN-Women is committed to addressing the identified areas for improvement and will prioritize allocating resources to swiftly and effectively implement the Board of Auditors' recommendations.