

COUNTRY OFFICE AUDIT

# INTERNAL AUDIT REPORT

## UN WOMEN COUNTRY OFFICE

### IN IRAQ



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**INDEPENDENT EVALUATION, AUDIT AND INVESTIGATION SERVICES (IEAIS)**

Internal Audit Service (IAS)

UN WOMEN

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# TABLE OF CONTENTS

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EXECUTIVE SUMMARY	I
ACRONYMS AND ABBREVIATIONS	IV
I. BACKGROUND	1
II. AUDIT RESULTS	2
A. STRATEGIC PRIORITIES, PROGRAMME PLANNING AND IMPLEMENTATION	3
B. GOVERNANCE, RISK MANAGEMENT AND INTERNAL CONTROLS	10
C. OPERATIONS	13
III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN	17
ANNEX 1. DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES	18

# EXECUTIVE SUMMARY

## Audit objective and scope

The UN Women Internal Audit Service (IAS) of the Independent Evaluation, Audit and Investigation Services (IEAIS) conducted an internal audit of the UN Women Country Office in Iraq from March to July 2024, with an audit mission to Iraq in March 2024. The Independent Evaluation Service of IEAIS also conducted a Country Portfolio Evaluation which will be issued under separate cover.

UN Women management is responsible for adequately designing and effectively maintaining governance, risk management and control processes to ensure that UN Women's objectives are achieved. IAS is responsible for independently assessing the adequacy and effectiveness of these systems and processes.

The internal audit aimed to assess the adequacy and effectiveness of the governance arrangements, risk management practices and control processes relating to the following areas and subareas:

- **Strategic priorities, programmes, and project management:** strategic positioning, priorities setting, coordination of gender mainstreaming, advocacy and resource mobilization, programme and project management, and management of programme partners.
- **Governance, risk management and internal control system:** office structure and delegations of authority, control environment, risk management, data quality and implementation of recommendations from prior oversight reports.
- **Operations:** management of procurement, human resources (HR), finance and budget, information and communication technology (ICT), travel, assets, and safety and security.

The internal audit covered the current state of governance, risk management and

internal controls based on a sample of Country Office activities. For operations controls, the sample covered transactions from 1 January 2023 to 31 March 2024. As per the UN Women Utilization Report on OneApp, expenditure for the Country Office totaled US\$ 3.458 million in 2023 and US\$ 3.268 million up to 3 July 2024.

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

As part of its regular audit procedures, IAS conducted an anonymous personnel survey on the Country Office's working environment with a 45 per cent response rate (14 of 25 personnel). The survey was conducted in collaboration with the Country Portfolio Evaluation. The evaluation team also used other data collection tools including focused group discussions. The results of the survey have been incorporated throughout the report where relevant.

## Audit opinion and overall audit rating

**IAS acknowledges several good practices at the Country Office, for example:**

- The UN Women **Iraq Strategic Note** is aligned with the United Nations Sustainable Development Cooperation Framework and regional strategies, such as the Arab States Regional Office Strategic Note. This alignment helps to ensure that the Country Office's **programmes are relevant and contribute to the broader goals of gender equality and women's empowerment in the country.**
- UN Women Iraq is actively engaged in several key coordination platforms within the UN Country Team. This includes co-chairing the inter-agency Gender Theme Group and participating in various strategic groups focused on gender equality and women's empowerment.
- Based on the audit sample, the Country Office uses long-term agreements for

procurement, notably in managing travel and accommodation services, which supports cost-efficiency and compliance with procurement policies.

- The Country Office adheres to safety and security protocols, ensuring a safe operational environment for its personnel.
- Audit samples noted that the Country Office used a competitive selection process for most of its programme partners.
- The Country Office complied with headquarters deadlines on asset certifications.

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

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

- **Strategic priorities, programmes and project management:** The Country Office needs to map and manage divergent stakeholder expectations and develop a coordination strategy to improve communication with relevant stakeholders. Resource mobilization needs to be strengthened and tracked. In the recent past, the monitoring and evaluation (M&E) function was not fully functional resulting in insufficient monitoring activities. The Country Office had limited technical thematic leads for its projects and was relying mostly on project managers. Exit strategy and sustainability provisions were not always considered in Country Office programming and interventions and the needs of target populations were not always considered in the design phase of projects. There were delays in the disbursement of funds to programme partners due to monetary, fiscal and dollar availability challenges in Iraq, resulting in implementation delays; and the PGAMs database was not used consistently to upload progress reports.
- **Governance, risk management and internal control system:** No functional analysis of the office structure had been conducted in the recent past, especially following

the delinking of the office from the Iraq–Yemen Cluster Office, to assess programmatic and operational needs and gaps in human resource requirements. Information-sharing between senior management and personnel was reported at times to have been irregular or inconsistent, particularly around the transition in management. This period, however, was also marked by strained relationships with some stakeholders and uncertainty. The profile of the Operations Manager in the Internal Control Framework and Quantum was not consistent due to glitches in Quantum.

- **Operations:** The Country Office advanced its implementation of the recommendations arising from the 2022 IAS risk assessment by reducing engagement with vendor-contracted consultants; however, at the time of the audit, several vendor-contracted consultants were still supporting the Country Office. The review and authorization of timesheets, and progress reports from vendor-contracted consultants was not detailed and adequate. The training and development plan needs to incorporate feedback from personnel and ICT projects for capacity development support were not initially discussed and vetted by headquarters Information Systems and Telecommunications (IST). Cost-consciousness was not clearly demonstrable in some travel arrangements.

IAS made seven recommendations to the Country Office. One recommendation was ranked as high priority, and six as medium priority. A high (Critical) priority recommendation means that “*prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women.*” The high priority recommendation is as follows:

**Recommendation 7:** The Country Representative, in consultation with the Business Transformation Unit, SPRED and the Regional Office, to perform a functional analysis of the office’s structure to align with strategic goals; evaluate the team’s capabilities; and plan the office’s future structure to effectively meet rising demands and expectations from external stakeholders.

The six medium (Important) priority recommendations mean that “*action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women.*” These recommendations are focused on

developing an action plan to manage the divergent expectations of different stakeholders; striving for greater prioritization to maximize resources and results; strengthening the M&E function and results-based management approaches; updating resource mobilization targets, strategy and monitoring of resource mobilisation results; enhancing project portfolio management; ensuring effective strategies to boost technical expertise in key areas such as Women's Economic Empowerment and Ending Violence Against Women; enhancing the timeliness of donor reports; and strengthening programme partner management.

## Management comments and action plan

The Country Representative *ad interim* accepted the audit recommendations and provided action plans which are included in this report. Implementation of some recommendations has already begun. Management comments and additional information provided has been taken into account in this report, where appropriate. Low priority issues are not included in this report but were discussed with management.



Lisa Sutton, Director

**Independent Evaluation, Audit and Investigation Services**

## ACRONYMS AND ABBREVIATIONS

<b>DRF</b>	Development Results Framework
<b>HR</b>	Human Resources
<b>IAS</b>	Internal Audit Service
<b>ICT</b>	Information Communications Technology
<b>IEAIS</b>	Independent Evaluation, Audit and Investigation Services
<b>IST</b>	Information Systems and Telecommunications Team
<b>LTA</b>	Long-Term Agreement
<b>M&amp;E</b>	Monitoring & Evaluation
<b>PGAMS</b>	Partner and Grants Agreement Management System
<b>UN</b>	United Nations
<b>UNCT</b>	UN Country Team
<b>UNDP</b>	United Nations Development Programme
<b>UNSDCF</b>	United Nations Sustainable Development Cooperation Framework
<b>UN Women</b>	United Nations Entity for Gender Equality and the Empowerment of Women
<b>US\$</b>	United States Dollar
<b>WFP</b>	World Food Programme
<b>WPHF</b>	<b>Women's Peace and Humanitarian Fund</b>

## I. BACKGROUND

The UN Women Iraq Country Office was established in 2012. At the government level, UN Women Iraq works with the Federal Government and the Kurdistan Regional Government. UN Women is Chair of the UN Gender Task Force, providing technical support to the UN Country Team (UNCT) on mainstreaming gender. The Country Office focused on the following thematic areas: Women's Leadership and Political Participation; Women, Peace and Security; Women's Economic Empowerment; Ending Violence Against Women and Humanitarian Action. The office was part of the Iraq–Yemen Cluster Office until the fourth quarter of 2023 when it was officially delinked.

In line with the Country Office's Strategic Note, UN Women Iraq has been instrumental in promoting gender equality and women's empowerment through a range of programmes that tackle issues from political participation to economic empowerment and protection from gender-based violence. The Country Office plays a crucial role in advocating for women's rights and providing support to local and national efforts aimed at improving the socioeconomic status of women and ensuring their voices are heard in decision-making processes across all levels of governance.

UN Women's key interventions in Iraq have centered around enhancing women's economic empowerment; supporting their participation in governance and peace processes; and addressing the pervasive issue of gender-based violence. UN Women has also been active in capacity-building, providing training and resources to women leaders and civil society organizations to bolster their advocacy and operational capabilities. This multifaceted approach is designed to create sustainable change and foster an environment where women can participate equally in the building and governance of their country.

The UN Women Country Office in Iraq was last audited by the Office of Audit and Investigation of the United Nations Development Programme (UNDP) in 2017, with an overall audit rating of "satisfactory". IAS conducted an advisory risk assessment for the Cluster Office in 2022 with a final report issued in early 2023.

As per July 2024 HR data on OneAPP, the Country Office employed 25 personnel with 7 fixed-term appointments; engaged 9 individuals on Service Contracts; 5 consultants on Special Service Agreements; and 4 United Nations Volunteers and interns.

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

**Table 1. Budget versus expenditure as per the OneApp Utilization Report as of 25 October 2024**

Total resource requirements	2021	2022	2023	2024	Total
Total budget target	8,222,071	9,307,186	16,139,227	8,441,608	57,237,686
Total actual budget	6,003,653	5,483,072	7,797,987	8,862,578	55,654,175
Resource mobilization	73%	59%	48%	105%	97%
Total expenditure	5,657,625	4,527,612	5,255,185	5,752,382	42,351,677
Financial implementation	94%	83%	67%	65%	83%

Source: UN Women RMS for Budget Targets and Project Delivery Dashboard for Actual Budget and Actual Expenditure (October 30, 2024)

As per July 2024 PGAMS data, the Country Office had 26 programme partner agreements with 24 programme partners amounting to US\$ 3.6 million.



## II. AUDIT RESULTS

### Strategic priorities, programme planning and implementation

See Background Section on Strategic Note components. The development of the Strategic Note for 2022–2025 was conducted in accordance with UN Women's established processes and involved comprehensive feedback from various internal stakeholders. This strategic document is integrated with the broader United Nations Sustainable Development Cooperation Framework (UNSDCF) 2020–2024 and aligns with the UN Women Arab States Regional Office Strategic Note (2022–25) and overall Strategic Plan for 2022–2025.

IAS reviewed the Country Office's strategic positioning, including its approach to setting priorities, managing programmes and projects, overseeing programme partners and coordinating initiatives related to gender mainstreaming, advocacy and resource mobilization.

IAS identified areas requiring enhancement, particularly in monitoring the effectiveness of the Country Office's communication and advocacy efforts, and in coordinating gender mainstreaming across UN activities. There is also a need for improved tracking and management of resource mobilization; bolstering the M&E function; and ensuring the timely submission of donor reports. These improvements are important for maintaining the Country Office's strategic focus and enhancing the effectiveness of UN Women's work in Iraq.

### KEY OBSERVATIONS AND CONCLUSIONS

#### Observation 1: Advocacy and communications

IAS interviewed an extensive range of external stakeholders, including Representatives of UN system agencies, donors, national authorities, programme partners and members of the target population on their expectations of UN Women's role in the country in advancing women's empowerment for the period under review. IAS received mixed feedback on their expectations and how these are being addressed. As part of developing its new Strategic Note, the Country Office needs to map its key stakeholders (and their sometimes-competing priorities in terms of women's empowerment) to inform its new strategic priorities and communication and advocacy strategy. To assist the Country Office, IAS has summarized the following areas for consideration and further enhancement.

In general, the Country Office understood its role and responsibilities, but not all stakeholder expectations appear to have been met. This may have been because for some time the Country Representative managed two complex offices without an

effective second line of leadership. There were some gaps in effectively escalating and backstopping some potentially risky reputational issues. The Regional Office requested and sent management monitoring missions, but these did not always meet or reach all key stakeholders in good time to identify and diffuse tensions. Certain issues may have required further escalation to relevant headquarters sections for information and support. Had these management mechanisms been functioning optimally and in a timely manner, some issues may have been resolved at an earlier stage.

A highly compensated consultant previously managed the Country Office's Communication function. However, upon the recent conclusion of this contract, while reviewing the consultant's progress reports, IAS observed that the work conducted was neither strategic nor particularly effective. There is a need to regularly monitor, understand and gauge the impact of programming as well as understand if key stakeholder expectations are being met.

**Donor feedback:** Donors commended UN Women for its efforts in fostering an enabling political environment and supporting female political candidates. The donors acknowledged UN Women's existing coordination efforts as satisfactory, while also

suggesting a more proactive role in this area. Donors praised UN Women's partnership with the World Food Programme (WFP) on the digital scope assistance platform, highlighting its role in enhancing the transparency and security of cash delivery. Donors also appreciated the development and adoption of the National Action Plan, and the support extended to survivors of gender-based violence and other vulnerable women.

**Donors highlighted the need for UN Women to take a more proactive role in donor coordination to foster a united approach to gender equality issues in Iraq.** The current lack of strategic donor coordination mechanisms is perceived to focus efforts on short-term rather than long-term goals. Some concerns were raised about the sustainability of relying on non-core funds and the economic efficiency of the Country Office's programmes, specifically the allocation of significant resources to high-cost activities such as conferences and short-term training courses. Investment in rigorous monitoring and reporting is pivotal to demonstrate the impact and alignment of these activities with both humanitarian and development objectives. Donors emphasized the importance of UN Women demonstrating the tangible impact and value for money of their funded interventions.

**Government of Iraq feedback:** The audit team noted mixed feedback from government partners about UN Women's role at the national and regional level, which had become strained in 2023. At national level, feedback at the time of the audit indicated some gap between UN Women's projects and the government's evolving priorities. Government officials stressed the need for better alignment of UN Women's initiatives with national strategies such as Iraq Vision 2030 and the Kurdistan Regional Government's vision. There had been some dissatisfaction with UN Women's communication and coordination practices, particularly in terms of not adequately informing government partners about project objectives, activities and their roles, which led to some mistrust. The Country Office has recently taken further steps to ensure that these issues are addressed. UN Women has tried to provide all requested institutional support and documentation to government: the government also requested more substantial support beyond training, urging UN Women to focus on policy and institution building to enhance women's political participation and economic empowerment, and the availability of subject matter experts. In the Kurdistan region, stakeholders recognized UN Women as a valued expert in the women's empowerment space, providing technical and financial support. However,

there was a need expressed for a senior personnel presence in the Kurdistan office.

**UN agency feedback:** UN agencies raised some concerns about leadership challenges within UN Women over the period under audit, noting issues such as frequent leadership absences and a limited secondary leadership structure, particularly relating to Cluster Office management. These gaps were perceived to impact, at times, both project continuity and the Country Office's strategic direction. Stakeholders also expressed disappointment with UN Women's perceived lack of technical support and leadership within the UNCT, especially following a governmental shift away from using the term "gender" in mid-2023. Stakeholders anticipated that UN Women would take the lead in fostering dialogue and building a unified "One UN stance" on this issue. The evaluation noted that, with leadership transitioning in late 2023, UN Women has become more active within the UNCT, leading the Gender Theme Group and beginning to offer guidance on best practices for gender equality programming and managing resistance to gender equality language. IAS acknowledges recent efforts to strengthen UN Women's leadership in this area, with positive feedback on the work of the Country Representative a.i. to promote gender-sensitive language and related initiatives.

Some concerns were raised about the Country Office's focus on smaller-scale projects, with the perception that most of its work is driven by projects funded by the Women's Peace and Humanitarian Fund (WPHF) rather than on broader institutional support, which some felt limited the potential for broader impact. Despite these challenges, UN Women collaborated with agencies such as WFP on gender and food security initiatives, earning recognition for its efforts in gender mainstreaming and advocacy. It is important to consider that feedback from other UN agencies may reflect competitive dynamics or biases, which can influence perceptions of UN Women's role and effectiveness within the UN system.

**Programme partner feedback:** Programme partners strongly appreciated their association with UN Women, noting the Entity's facilitation of smooth project implementation and enhancement of their reputations and networks. They lauded UN Women's flexible support and highlighted the effectiveness of the WPHF. Training and capacity-building programmes, particularly in proposal writing and policy development, were highly valued for boosting organizational capacities.

Programme partners requested more regular and structured coordination meetings,

and there was a perceived need for more practical training sessions that meet international standards in reporting and advocacy. Concerns were raised about shrinking civil spaces and the rise of conservative forces, highlighting the need for UN Women to advocate more strongly for civil society organizations and clarify gender equality-related terminology.

The feedback received underscored that, while UN Women is valued, over the audit period it faced challenges in strategic coordination, communication and demonstrating programme impact during 2023. To enhance its effectiveness and sustainability, it is crucial that the Country Office refine its strategic approach, engage more with local contexts and improve transparency and communication with stakeholders. Aligning with national priorities, fostering effective partnerships and demonstrating results are essential for advancing gender equality and women's empowerment in the country.

### **Recommendation 1 (Medium):**

The Country Representative to:

- Reflect divergent stakeholder views, national priorities and donor expectations in the new Strategic Note's priorities and implementation approach.
- Manage divergent views and expectations through clear and regular communications and reporting.
- Establish a communication and coordination strategy that is delivered by key Country Office personnel.

### **Observation 2: Coordination efforts**

**Coordination aspects were covered primarily by the evaluation team. See the Country Portfolio Evaluation report for further details.**

During the transition of the Iraqi government's focus from humanitarian assistance to sustainable development, UN Women collaborated with the UNCT and other working groups to develop the new UNSDCF for 2023–2027. This collaboration included contributions to the 2021 Common Country Assessment, where UN Women advocated for amendments to Iraq's draft Anti-Domestic Violence Law to align with the Convention on the Elimination of All Forms of Discrimination Against Women and for

the continuation of the National Action Plan on Women, Peace and Security.

The UNSDCF, endorsed by the Iraqi government, embedded gender equality and women's empowerment as a core priority with detailed gender outcome indicators. It also reflected recommendations from the 2018 UN-SWAP Gender Equality Scorecard, led by UN Women in partnership with UNDP, to expand focus on development results linked to the Sustainable Development Goals and prioritize reaching the most marginalized and vulnerable groups.

Some initiatives, such as the review of the UNCT-SWAP, gender marker training and updating the Country Gender Equality Profile, have experienced delays. While UN Women takes the lead when there is strong engagement and consensus from the UNCT under the Resident Coordinator, these efforts rely on active collaboration and commitment from the entire UNCT. Responsibility for implementing the Gender Equality Scorecard is shared, rather than resting solely with UN Women. Before the COVID-19 pandemic, Gender Task Force meetings were apparently well moderated, but stakeholders highlighted the need for more focused agendas and better representation from senior personnel across UNCT agencies. Systematic recording and tracking of meeting minutes were lacking, making it difficult to fully assess UN Women's contributions.

While UN Women provides overall direction and guidance at the UNCT level, each agency is responsible for mainstreaming gender within its own programmes, supported by their regional offices or through specialized consultants. Stakeholders acknowledged UN Women's mandate and visibility within the UNCT and expressed a desire for more proactive guidance.

In relation to project monitoring, the evaluation noted that the Country Office was one of the first offices in the Arab States region to capture data on the gender-sensitive resilience index (a quantitative approach to measuring the resilience of women) and

that two implementing partners were using the new Track It Portal<sup>1</sup> to generate data on Iraqi women's resilience.

### **Advisory Note (for detailed analysis please refer to CPE)**

The Country Representative to:

- Develop an effective and inclusive Country Office coordination strategy.
- Strengthen coordination within the UNCT system by enhancing the technical capacity and strategic focus of the Country Office's Coordination function, ensuring that coordination activities are well-funded and effective.

### **Observation 3: Design and implementation of strategic priorities during 2018–2023**

#### Development of the Strategic Note

The Strategic Note 2022-2025, designed in alignment with the Iraq UNSDCF, aimed to propel advancements in Women, Peace and Security, Humanitarian Action and Women's Economic Empowerment. Despite its strategic alignment, implementation of the Strategic Note is still ongoing (it ends in 2025) with particular limitations in areas crucial for women's economic empowerment. Feedback from some government partners and assessments such as the Country Portfolio Evaluation indicated that while efforts were made to advance the Women, Peace and Security agenda, critical aspects such as women's economic empowerment and political involvement needed focus and results. The Strategic Note needs to be reassessed to ensure it remains relevant and effectively addresses these areas amid Iraq's evolving socio-political landscape. Limited financial support for the Country Office's coordination mandate meant reliance on often short-term, unpredictable non-core funds. This challenge is partly due to UN Women's reliance on non-core funding, with limited core funding available in the region, making it difficult to support coordination functions effectively. Stakeholders also expressed the need for more comprehensive data and reports on the status of gender equality and women's empowerment in Iraq, suggesting a gap in

communication and information dissemination that could enhance stakeholder engagement and support.

#### Monitoring and evaluation (M&E)

The Strategic Note included a comprehensive list of 105 outcome and 125 output indicators, making it one of the most ambitious attempts to track progress across various empowerment dimensions. However, as actual monitoring suffered from the absence of a dedicated M&E function, over time this has meant a dilution of focus and the inability to effectuate substantial changes, as evidenced by the static nature of 40 indicators and modest improvements in 36, while only 22 showed significant advancement.

The gap between the design of the Strategic Note and its practical application constrains the Country Office's ability to achieve and demonstrate impact in Iraq.

### **Recommendation 2 (Medium):**

During design of the new Strategic Note, the Country Representative to:

- Strive to rationalize, where possible, the number of outcome and output indicators to focus on those most critical to UN Women's mandate. Prioritization will help to concentrate resources on achieving more substantial and measurable results.
- Set-up an effective M&E framework and function to oversee monitoring and reporting activities, as well as coordinate necessary mid-term reviews and evaluations; and implement robust mechanisms to ensure data integrity and informed decision-making.

### **Observation 4: Resource mobilization**

The Country Office has successfully mobilized funds through regional and global joint programmes, highlighting its reliance on non-core funding sources, which made up 80 per cent of its budget, compared to only 20 per cent from core funds. Since 2018, the WPHF has prioritized Iraq, allowing the Country Office to build partnerships with

civil society through WPHF and similar grants. However, these funds are not stable or long-term and may be discontinued.

Considering the planned closure of the United Nation's Assistance Mission in Iraq, the Country Office may face additional challenges in resource mobilization, as well as additional costs to prepare for this change and to operate after it is implemented.

#### Historical performance and current strategy

The Country Office set progressively higher Development Results Framework (DRF) budget targets each year from 2020 to 2023, with actual achievements falling short, indicating a persistent gap between goals and actual funding.

This funding gap was evident in 2023, when the Country Office achieved only 57 per cent of its planned budget for DRF, emphasizing the need to rethink the office's resource mobilization approach for greater stability and long-term sustainability.

This trend of setting optimistic targets needs to be accompanied by robust plans and flexibility with risk mitigation measures in crisis countries to avoid budget shortfalls, which impact the Country Office's ability to sustain its programmes. For instance, in 2023, the DRF target was set at US\$ 10.86 million, yet only US\$ 6.2 million was secured. This was partly due to the reprioritization of funds by donors, for example towards the Gaza crises.

#### Utilization of the LEADS platform

The suboptimal use of the LEADS platform for tracking and managing resource mobilization efforts was a gap in leveraging tools to monitor and adapt resource strategies dynamically. In 2023, only one new project pipeline was logged in LEADS.

The consistent underachievement in securing necessary funds could critically hinder the Country Office's operational capacity and its ability to deliver on its strategic plan. The end of potential WPHF contributions, without establishing alternative long-term funding sources, could further jeopardize the sustainability of crucial programmes.

### **Recommendation 3 (Medium):**

As part of the new Strategic Note, the Country Representative to ensure that the Country Office updates its resource mobilization strategy; sets more realistic targets;

and monitors the effectiveness of the strategy using the LEADS platform. This should include periodic reviews of resource mobilization efforts to ensure alignment with strategic priorities and the changing context in Iraq.

### **Observation 5: Project management – governance, design, risk management and oversight**

UN Women Iraq oversees a variety of projects aimed at humanitarian assistance and developmental change. Despite this strategic intent, project execution was sometimes affected by sudden shifts in funding and strategic focus. This significantly impacted critical projects such as the Women's Political Participation initiative with UNDP.

#### Technical and managerial capacity

A key challenge for the Country Office is securing sustainable funding for dedicated technical staff across strategic programme areas. The office often relies on short and long-term consultants, partly due to the short-term nature of available funding, such as one-year grants, which can complicate the recruitment of specialized thematic staff. Additionally, WPHF funding primarily supports administrative rather than thematic roles, leading to an overreliance on external consultants whose short-term roles may not fully align with the Country Office's long-term strategic objectives. This affects project design and execution, often leaving projects without detailed sustainability plans and vulnerable to sudden funding changes.

In 2023, UN Women's project delivery in Iraq faced significant challenges, with only 67 per cent of the budget utilized by October 2024, a notable decrease from the over 90 per cent utilization rate seen in previous years. Contributing factors included heavy reliance on short and long-term vendor-contracted consultants and the termination of joint programmes with other UN agencies due to funding cuts and relationship challenges with some key stakeholders. These issues underscore the need for stronger project management and partnership frameworks to improve budget utilization and project sustainability.

Several key projects encountered critical challenges affecting their impact and sustainability:

- **Women's Political Participation Project with UNDP:** The Women's Political Participation Project with UNDP was apparently discontinued due to performance concerns and funding challenges. This led to strategic and financial setbacks for the initiative.
- **Green Skills Economy and Gender and Food Security Initiatives with WFP:** While Phase 1 of these projects was completed, efforts to mobilize Phase 2 were halted due to leadership changes within UN Women and a reallocation of funds in response to external crises, underscoring the vulnerability of these initiatives to sudden shifts in strategy and funding. As for the UN Women office, it was considered a pilot project where the activities involved building the capacities of the partners to further inform the Phase 2 of the programme.

Issues also emerged with WPHF and related capacity-building funds. The Country Office struggled to implement impactful capacity-building initiatives, with a review conducted by the WPHF secretariat in 2022 indicating that these efforts did not achieve the intended outcomes or demonstrate significant impact. Stakeholders expressed concern about the efficiency of spending, noting that high-cost WPHF-funded projects only reached a few beneficiaries and were hampered by weaknesses in financial planning. Consultations with UN Women personnel also indicated that the current arrangement of relying on existing personnel to manage WPHF grants and grantees without additional support might have diverted Country Office personnel's time and attention from normative, coordination and resource mobilization efforts.

#### Delays in donor reporting

There were delays in donor report submissions: between 2023 and 2024, 7 of 37 reports were submitted with delays, and one report was still overdue.

#### Management of working with target populations

Feedback from target population representatives indicated gaps in their involvement during project planning and design phases. Although there were positive interactions with judicial and governmental bodies, there was a strong demand for deeper engagement and structured capacity-building initiatives, particularly in specialized fields such as the judiciary. For example, under a capacity-building programme on agriculture and climate change, during the consultation in Erbil, the targeted women

shared that they had received training for one day on agriculture and three days on business, followed by a job fair; and that one day was too short to understand and then apply the knowledge and skills. The training covered use of green fertilizers, and most participants that IAS interacted with informed that they had used their skills at home for their own gardens not for wider income generation. It was noted that WPHF's grant implementation was more effective because it allowed grantees to lead project design.

The Country Office did not have effective mechanisms for receiving feedback, complaints and grievances from target populations. While this is not a corporate requirement, it limits the potential to align projects more closely with the needs of the target population and ensure and improve the impact, integrity and sustainability of initiatives.

#### Sustainability and usefulness of project interventions

Many projects lacked effective handover, exit strategies or sustained funding. The dependency of programme partners on UN Women for continuous support poses risks to the long-term sustainability of efforts once direct support ends. Projects need to further align with national strategies, such as the Iraq Vision 2030 and the National Development Plan and be developed in further consultation with various stakeholders to ensure they are integrated into local frameworks and are sustainable beyond the initial funding period.

#### **Recommendation 4 (Medium):**

The Country Representative to enhance project portfolio management (including project design, budgeting and sustainability provisions) and ensure the Country Office has effective strategies to boost technical expertise in critical areas such as Women's Economic Empowerment and Ending Violence Against Women.

#### **Recommendation 5 (Medium):**

The Country Representative to enhance the timeliness of donor reports.



### Advisory Note:

The Country Representative to strengthen project responsiveness by developing mechanisms for greater involvement of target populations in project planning and design phases; and ensuring complaint and grievance mechanisms to independently receive, address and resolve concerns from target populations. These actions will ensure project outcomes are aligned with the needs of the communities served.

### Observation 6: Programme partner management

As per January 2024 Partner Agreement Management System (PGAMS) data, the Country Office has 26 programme partner agreements with 24 programme partners amounting to US\$ 3.6 million.

While these partnerships generally align with policies and procedures, there were areas for improvement, particularly in monitoring practices which affect overall programme efficiency and effectiveness.

#### Inconsistent use of the PGAMS database

The Country Office's use of the PGAMS was inconsistent, with only 64 reports uploaded against an expected 127. This discrepancy led to significant gaps in documentation and internal reporting, hindering transparency and the ability to accurately track project progress and outcomes.

#### Delays in fund disbursement

Transitioning to a new Enterprise Resource Planning system in January 2023, along with local currency exchange issues, caused delays in disbursing funds to programme partners. These delays led to setbacks in project implementation, affecting the timely completion of projects and potentially diminishing overall programme effectiveness.

#### Partner agreement implementation challenges

The typically short duration of partner agreements, ranging from three months to a year, limits the time available for comprehensive project execution and results-based monitoring. Partners noted that such brief periods did not adequately support the objectives of their agreements, impacting the sustainability and impact of results.

Additionally, project designs often did not adequately reflect local needs and challenges, resulting in interventions that are too brief and insufficiently impactful, raising concerns about their value for money.

#### Inconsistent partner performance assessment

IAS noted a lack of structured mechanisms for the regular, independent monitoring of partner performance. Project managers are tasked with such monitoring but often cannot perform the role consistently due to high workloads and insufficient guidance in M&E. This can lead to unaddressed poor performance and missed opportunities for learning from partner feedback on project design and implementation.

#### Potential conflicts of interest in grant selection processes

Issues have been identified in grant selection processes for WPHF projects in terms of potential conflicts of interest. No clear measures were followed prohibiting civil society organizations that are part of the steering committee and have been involved in the grantee selection process, from applying for the WPHF grants. This poses risks to the integrity and fairness of selections. Implementing a "cooling-off" period before steering committee members can apply for WPHF grants, as stated in the terms of reference, could help mitigate these risks.

**This issue has been flagged with the WPHF team, which is committed to resolving it in the next Terms of Reference for National Steering Committees.**

These findings suggest the need for stronger partner management controls; enhanced M&E practices; and more robust management and reporting mechanisms to ensure effective and efficient delivery and compliance with UN Women's operational standards and objectives.

### Recommendation 6 (Medium):

The Country Representative to:

- Ensure that partner capacity-building programmes address results-focused programming and reporting, contextualized to empower local partnerships.
- Implement robust output and budget monitoring for individual partner

agreements and strive where possible to minimize delays in the disbursement process.

- Hold project managers accountable for consistent partner performance management and use of the corporate database (PGAMS) for reporting and tracking project performance.



## Governance, risk management and internal controls

See Background Section for Key Country Office data. As per July 2024 HR data on OneAPP, the Country Office engaged 25 personnel with 7 fixed-term appointments; engaged 9 individuals on Service Contracts; 5 consultants on Special Service Agreements; and 4 United Nations Volunteers and interns.

### KEY OBSERVATIONS AND CONCLUSIONS

#### Observation 7: Staffing and fit-for-purpose structure

##### Strategic Note

The 2022–2025 Strategic Note was developed in close consultation with UN Women’s national and development partners, the UNCT and in discussion with the Arab States Regional Office. The Strategic Note addresses several priority areas for gender equality and women’s empowerment in Iraq, including Women, Peace and Security, Humanitarian Action and Disaster Risk Reduction, Women’s Economic Empowerment, Violence Against Women and Women’s Political Participation. The Strategic Note was developed to align and contribute towards the Iraq UNSDCF outcome areas.

##### Office structure

The Iraq office, which was separated from the Iraq–Yemen Cluster Office in December 2023, is led by a Country Representative (P5), and supported by an Operations Manager (P3), a Programme Management Specialist (NOC), and a Partnership, Coordination and Advocacy Specialist (P3). During the audit, the programme teams working on thematic areas (such as WPP, WPS, etc.) were directly overseen by the Country Representative. Despite strengths in project management, IAS noted gaps in technical expertise in the Country Office, particularly in thematic leadership.

Following its separation from the Iraq–Yemen Cluster Office in December 2023, the Iraq Country Office’s internal governance structure faced some challenges that impacted its operational efficiency and effectiveness. The Country Office’s governance framework would benefit from enhancements, particularly the addition of critical

functions such as M&E and thematic leads, which are crucial for strategic programming, technical quality, oversight and support. The reliance on vendors, contractors and consultants for many roles, rather than in-house technical experts, might also be limiting the technical depth required for effective thematic leadership. IAS was pleased to note that most of the vendor-contracted consultants have now been converted to other staff categories and efforts are being made to fully resolve the situation.

The transition process initiated after separation from the Cluster Office was still ongoing, and completing this process will help to clarify roles and strengthen strategic development, enhancing the Country Office’s ability to meet governance and programme demands efficiently.

The geographical spread of personnel across Baghdad and Erbil creates challenges in terms of coordination and cost management.

Various stakeholders, including government officials, noted that the lack of senior staff in the Erbil office might be limiting the Country Office’s ability to engage effectively with local partners and manage regional operations robustly. Addressing these issues by strengthening internal governance; completing the organizational transition; and ensuring the presence of senior leadership in key locations are critical steps towards enhancing the strategic alignment and operational effectiveness of UN Women’s efforts in Iraq.

##### Staffing and resources

The personnel survey conducted by the internal audit and evaluation teams highlighted workload bottlenecks faced by both Operational and Programme personnel, indicating potential inefficiencies in workload distribution and resource

management. Additionally, the audit noted:

- The Country Office's transition from the Iraq–Yemen Cluster Office led to challenges in establishing an independent control environment and an effective management structure. IAS notes that the transition has yet to be finalized.
- During the review period, the Country Office relied heavily on vendor-contracted consultants through a Long-Term Agreement (LTA), leading to high operational costs. This dependence highlighted a lack of permanent staffing solutions, adding financial and operational risks. Additionally, these consultants were not reflected in the office's corporate structure.

Reliance on expensive consultancies and inefficiency in workload distribution could reduce the resources available for programmatic activities, limiting the impact and reach of UN Women's initiatives. Decreased staff morale and potential burnout can negatively affect overall productivity and job satisfaction, hindering the effectiveness of operations.

### **Recommendation 7 (High):**

The Country Representative, in consultation with the Business Transformation Unit, SPRED and the Regional Office, to perform a functional analysis of the office's structure to align with strategic goals; evaluate the team's capabilities; and plan the office's future structure to effectively meet rising demands and expectations from external stakeholders.

### **Observation 8: Working and control environment and fraud prevention**

IAS noted the Country Office's compliance with headquarters processes, such as asset verification. InfoSec compliance for Q4 2023 was at 85 per cent, which the office is actively working to improve. Mandatory course compliance was at 100 per cent.

#### Survey results and staff feedback

IAS conducted a personnel survey during its field work together with the evaluation

team, with 14 of 25 personnel responding. Key findings from the survey included:

- Most respondents (85 per cent) believed that Country Office programmes aligned with the needs of women in Iraq and that personnel were treated with respect. Compliance with standards of conduct was said to be robust, with 100 per cent of staff affirming that senior management leads by example and policies are strictly followed. Knowledge-sharing and awareness of reporting responsibilities were also seen positively by most personnel.
- However, challenges included concerns about transparency and trust following the management transition and uncertainties at the time, possibly due to weak communication and strained relationships with some stakeholders at the time, impacting the work environment. A significant portion of personnel felt overburdened by workloads and understaffing, with only a minority feeling well-informed about office developments. The need for a Communication Officer to improve engagement and information flow was also highlighted.

#### Internal Control Framework and delegation of authority compliance

Some key functions that should be performed by staff members were still currently handled by vendor-contracted consultants. The Country Office's Internal Control Framework matrix was updated in December 2023, and the Operations Manager has a threshold approving limit of up to US\$ 50,000. However, the IDAM report in Quantum shows an authorization limit of up to US\$ 100,000, indicating a misalignment between policy documentation and system configuration. IAS confirms that this issue was recently rectified in Quantum.

### **Advisory Note:**

The Country Representative to take steps to ensure an appropriate working environment, for example by ensuring regular, transparent information-sharing among personnel and from senior management to all personnel. This could include regular updates, meetings and accessible communication channels to foster trust and transparency.

## Operations

See Background Section for Detailed Country Office data. According to the Atlas Purchase Order Report, between 2020 and 2022 the Country Office raised 434 purchase orders for goods and services totaling US\$ 2.5 million; 1,372 purchase orders for travel-related expenses totaling US\$ 2.16 million; and 182 purchase orders for short-term consultants totaling US\$ 1.4 million. Ninety-nine per cent of purchase orders were within the US\$ 50,000 request for quotation limit, effectively facilitating micro-purchasing and request for quotation processes. Based on the audit testing, the Country Office had appropriate controls in financial, asset, ICT and travel management but needed improvements in procurement and HR.

## KEY OBSERVATIONS AND CONCLUSIONS

### Observation 9: HR and recruitment management

The Country Office's HR function was managed by an Admin Associate based in Amman, who has been employed on a temporary contract through a vendor-contracted consultancy since June 2022. As the HR function deals with sensitive information and represents a core function, IAS believes that a vendor-contracted consultant is not the right contractual arrangement for this role. The Administrative Associate was responsible for handling the recruitment of further vendor-contracted consultants from the same company.

#### HR and recruitment practices

The Country Office initially engaged vendor-contracted consultants through an LTA initiated by UNDP and IOM to leverage specialized expertise, manage risks and enhance cost-effectiveness in high-risk areas. This agreement was intended to provide the flexibility needed for short-term or project-based work in remote, unsafe locations, allowing the Country Office to focus on its core mandate while benefitting from the administrative simplification and local knowledge offered by outsourcing. Such strategic outsourcing was designed to support implementation of projects in Iraq's volatile security landscape, over the years, and at times, marked by terrorism, armed conflict and other threats.

However, in IAS' view, implementation of the LTA evolved and deviated from its original purpose. A review of 12 selections conducted through this agreement noted non-competitive practices, with the same candidates being repeatedly considered for various positions. This approach compromised the transparency of the selection process and has had significant financial implications as the vendor-contracted consultants were more highly paid than they were likely to have been if they had been contracted according to UN Women policy and practice. From January 2023 to March 2024, over US\$ 1 million was paid to vendor-contracted consultants. This issue had already been flagged in the 2022 IAS risk assessment. IAS notes that the Country Office started to move away from vendor-contracted consultants after its risk assessment in 2022 and new recruits transitioned to Service Contracts, Special Service Agreements and UN Volunteer contracts.

Several instances of non-compliance with the vendor-contracted LTA terms were noted. Payments to vendor-contracted consultants were processed prematurely, sometimes as early as the twelfth day of the month, before the submission of monthly progress reports; and progress reports were also submitted prematurely, prior to the end of the month. Timesheets were approved before the month's end, occasionally without recorded work hours, and sometimes included hours claimed beyond the approval date. The duration of these consultant contracts often exceeded the one-year limit, with some extending beyond three years, despite terms specifying a maximum of one year, extendable to three years based on satisfactory performance.

### Performance Management and Development compliance

The Country Office had a 100 per cent Performance Management and Development compliance rate for 2022, and at the time of the audit fieldwork, work had already begun on the 2023 exercise.

Some personnel working in the Country Office during 2022 and 2023 were vendor-contracted consultants and therefore not captured in UN Women's corporate Performance Management and Development system, in addition to Special Service Agreements and Service Contract holders who were also not included, as their performance management is managed outside the corporate performance management system.

### Learning and development

The Country Office has incorporated mandatory training, including CIPS and Quantum, into its existing learning and development plan. However, survey feedback highlighted challenges in areas such as programme and project implementation, M&E and annual strategic planning. Addressing these issues in the learning and development plan, supported by adequate funding, could help to enhance workforce efficiency and address bottlenecks effectively.

At the time of the audit, the Country Office shared its latest mandatory course progress report, showing a 100 per cent completion rate.

#### **Advisory Note:**

The Country Representative should ensure that consultant arrangements contracted through vendors are used for their intended purposes and are aligned with guidance from the HR Business Partner. Additionally, strengthen processes for reviewing and certifying such consultancy invoices before payments are approved.

The Country Representative should address any existing gaps in the learning and development plan to support staff growth and effectiveness.

### **Observation 10: Procurement planning and documentation**

Procurement at the Country Office is managed primarily by an Admin Associate (CIPS level 3 Certified) who also serves as the procurement case manager. This arrangement, without a dedicated procurement associate, may not support effective procurement practices. The Country Office heavily relied on external LTAs and Participation Level Agreements managed by other entities, which involves extensive collaboration with procurement and ICT personnel at headquarters.

Key procurement activities focus on securing services related to hotels and accommodation, event management and ticketing services. However, a significant portion of procurement expenditure – 81 per cent of purchase orders – has been directed to a limited number of vendors, highlighting a lack of diversification. This concentration raises risks about potential overreliance on specific suppliers and underscores the need for a broader vendor base, where possible, to enhance resilience and demonstrate value for money in procurement activities.

The audit also noted a few instances indicating potential inefficiencies and/or a lack of stringent management oversight, such as overnight stays for a one-day event, which in IAS' opinion appeared potentially unnecessary and suggested gaps in justification and approval processes.

By re-evaluating the procurement framework and considering a more diversified approach to vendor engagement, the Country Office can further manage risks related to supplier dependence and enhance overall procurement effectiveness.

#### **Advisory Note:**

The Country Representative to ensure diverse procurement sources are identified by establishing direct LTAs with multiple vendors and reducing overreliance on a few key suppliers.

### **Observation 11: Improving ICT management and ICT projects.**

Based on the audit testing, the Country Office has implemented adequate controls to

manage its ICT resources, with the ICT function outsourced to the United Nations Assistance Mission for Iraq as part of a Service Level Agreement. The Assistance Mission handled the day-to-day management of ICT functions. According to the latest UN Women Quarterly Business Review, the Country Office was not fully compliant with InfoSec requirements, scoring 85 per cent. The Country Office compliance with info sec awareness training as of the time of this report was 96.5 per cent. The InfoSec security manager at headquarters indicated that the Country Office was complying with most of the requirements and was expected to be compliant in the next Quarterly Business Review.

#### Development of local-level ICT portals for programmatic activities

In 2023, the Country Office independently developed two local-level portals for programmatic activities without prior involvement of headquarters IST support, contravening corporate requirements on consulting IST prior to the development of any portal. This initiative led to substantial fees being paid to an external consultant. Upon the consultant's departure in September 2023, both portals ceased to function, demonstrating a lack of sustainable maintenance planning.

Moreover, the portals did not reach a significant number of users and, in IAS' view, did not provide sufficient value for the investment made. Additionally, some users reported inadequate training content, further diminishing the perceived value of the portals. The 2022 IAS risk assessment recommended consulting with IST to ensure system sustainability. Following this recommendation, the Country Office liaised with headquarters following the risk assessment and coordination was in process in 2023.

The financial implications of this situation are estimated to be around US\$ 0.7 million paid over the course of three years, with the investment not fully meeting its intended outcomes and not demonstrating sustainability or value for money.

To prevent future inefficiencies, IAS recommends adjusting project management processes to ensure compliance with corporate standards; involving headquarters in the early planning stages; and enhancing needs assessments, cost-benefit analyses and sustainability planning for future ICT projects.

#### **Advisory Note:**

The Country Representative should ensure adherence to corporate standards for ICT-related development initiatives. Specifically, the Country Office should secure approval from headquarters IST for all future ICT projects, as outlined in the IT Governance Policy, and collaborate with IST throughout the development process. This approach will help to ensure centralized oversight, alignment with organizational standards, and access to headquarters technical expertise. ICT projects should be designed with measurable impacts, incorporating input from the target audience during planning to ensure the projects meet user needs and deliver clear benefits. Post-implementation impact assessments should also be conducted to evaluate success and guide future initiatives. Additionally, IST should document lessons learned from this case to raise awareness across other offices and help prevent similar challenges.

The Country Office should continue to follow up with the headquarters Information Systems and Technology (IST) team to work on improving its InfoSec compliance.

#### **Observation 12: Safety and security management**

##### Office locations and security compliance

UN Women in Iraq operates from two locations within UN compounds in Baghdad and Erbil. The United Nations Department of Safety and Security oversees the safety and security of these premises. Both offices adhere to safety and security protocols.

##### Security and Safety Compliance Survey

The Security and Safety Compliance Survey for 2023 highlighted a 100 per cent compliance rate with safety and security protocols for the offices in Baghdad and Erbil. This underscores UN Women's commitment to maintaining a safe operational environment.

#### Security Management Team meetings

UN Women's participation in Security Management Team meetings had been inconsistent. A review of minutes from these meetings from July 2023 to December 2023 indicated that UN Women was not represented in five of eight sampled meetings. IAS acknowledges that UN Women did not have a Country Representative in Iraq from early September 2023 to December 2023. However, the Country Office's absence at such meetings may affect the timely relay of critical security-related information to UN Women personnel.

#### **Advisory Note:**

The Country Representative to attend UN Security Management Team Meetings without delegation to ensure that UN Women is represented, and pertinent security-related information is disseminated to personnel, when necessary.

### III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsible Unit	Priority	Agree yes/no	Action Plan	Implementation date
1. Advocacy and communications	Recommendation 1. The Country Representative to: <ul style="list-style-type: none"> <li>Reflect divergent stakeholder views, national priorities and donor expectations in the new Strategic Note's priorities and implementation approach.</li> <li>Manage divergent views and expectations through clear and regular communications and reporting.</li> <li>Establish a communication and coordination strategy that is delivered by key Country Office personnel.</li> </ul>	Country Representative	Medium	Yes	<ul style="list-style-type: none"> <li>The development of the new Strategic Note (2025-2029) The Iraq CO has extensively consulted a diverse set of stakeholders within the Government of Iraq, including the NDIW, HCWD, and PMO, and the international community in developing its new Strategic Note. National ownership and priorities are strongly reflected in the draft.</li> <li>In Q42024, the Iraq CO developed a communications strategy and is currently developing a new coordination strategy in line with the strategic note. Both documents will be finalized by Q1 2025</li> <li>The Iraq CO hold regular bi-weekly meetings with both the NDIW and the HCWD in order to keep national women's machineries informed and manage expectations. In 2025, UN Women plans to coordinate the International Gender Group, which is the main coordination mechanism between donors and the UN System on gender issues in Iraq.</li> </ul>	December 2025
3. Design and implementation of strategic priorities during 2018–2023	Recommendation 2. During design of the new Strategic Note, the Country Representative to: <ul style="list-style-type: none"> <li>Strive to rationalize, where possible, the number of outcome and output indicators to focus on those most critical to UN Women's mandate. Prioritization will help to concentrate resources on achieving more substantial and measurable results.</li> <li>Set-up an effective M&amp;E framework and function to oversee monitoring and reporting activities, as well as coordinate necessary mid-term reviews and evaluations; and implement robust mechanisms to ensure data integrity and informed decision-making</li> </ul>	Country Representative	Medium	Yes	<ul style="list-style-type: none"> <li>The Iraq CO will address the recruitment of a dedicated M&amp;E function following the completion of the Functional Analysis and development of new office structure referred to in recommendation 7. Interim measures will be sought to ensure this critical capacity is covered.</li> </ul>	December 2025
4. Resource mobilization	Recommendation 3. As part of the new Strategic Note, the Country Representative to ensure that the Country Office updates its resource mobilization strategy; sets more realistic targets; and monitors the effectiveness of the strategy using the LEADS platform. This should include periodic reviews of resource mobilization efforts to ensure alignment with strategic priorities and the changing context in Iraq.	Country Representative	Medium	Yes	<ul style="list-style-type: none"> <li>The Iraq CO developed a detailed resource mobilization strategy, which is also reflected in its new Strategic Note, in Q4 2024.</li> <li>The Iraq CO will ensure that the LEADS system is fully updated and that relevant personnel are trained on its use by the end of Q1 2025.</li> </ul>	December 2025
5. Project management — governance, design, risk management and oversight	Recommendation 4. The Country Representative to strengthen project portfolio management (including project design, budgeting and sustainability provisions) and ensure the Country Office has effective strategies to boost technical expertise in critical areas such as Women's Economic Empowerment and Ending Violence Against Women.	Country Representative	Medium	Yes	<ul style="list-style-type: none"> <li>The Iraq CO has prioritized these technical areas in its new strategic note and updated its HR strategy. However, recruitment of dedicated capacity on these topics will be made pending the outcome of the Functional Analysis.</li> </ul>	December 2025
	Recommendation 5. The Country Representative to enhance the timeliness of donor reports by adopting a structured data validation process, establishing a regular reporting schedule and improving internal review processes to ensure that project achievements are well-documented and aligned with the actual results obtained.	Country Representative	Medium	Yes	<ul style="list-style-type: none"> <li>The Iraq CO will develop a clear work-flow for the development, review, and approval of donor reporting by the end of Q1 2025, and circulate to all staff.</li> </ul>	December 2025
6. Programme partner management	Recommendation 6. The Country Representative to: <ul style="list-style-type: none"> <li>Ensure that partner capacity-building programmes address results-focused programming and reporting, contextualized to empower local partnerships.</li> <li>Implement robust output and budget monitoring for individual partner agreements and strive where possible to minimize delays in the disbursement process.</li> <li>Hold project managers accountable for consistent partner performance management and use of the corporate database (PGAMS) for reporting and tracking project performance.</li> </ul>	Country Representative	Medium	Yes	<ul style="list-style-type: none"> <li>New partners will be provided dedicated M&amp;E capacity building during the orientation process, and project managers will be reminded and held accountable for robust output and budget monitoring and use of PGAMS.</li> </ul>	December 2025
7. Staffing and fit-for-purpose structure	Recommendation 7. The Country Representative, in consultation with the Business Transformation Unit and the Regional Office, to perform a functional analysis of the office's structure to align with strategic goals; evaluate the team's capabilities; and plan the office's future structure to effectively meet rising demands and expectations from external stakeholders.	Country Representative	High	Yes	<ul style="list-style-type: none"> <li>The Iraq CO will undergo a Functional Analysis of the office's structure as soon as possible in 2025. The Country Representative ai will continue to follow up with the Regional Office and the Business Transformation Unit to plan and discuss this exercise.</li> </ul>	December 2025



# Annex 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES

## A. AUDIT RATINGS

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

## B. PRIORITIES OF AUDIT RECOMMENDATIONS

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



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

UN Women supports UN Member States as they set global standards for achieving gender equality and works with governments and civil society to design laws, policies, programmes and services needed to implement these standards. It stands behind women's equal participation in all aspects of life, focusing on five priority areas: increasing women's leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women's economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN system's work in advancing gender equality.



220 East 42<sup>nd</sup> Street  
New York, New York 10017, USA  
Tel: 212-906-6400  
Fax: 212-906-6705

[www.unwomen.org](http://www.unwomen.org)  
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