Background Note: Briefing to the Executive Board

First Regular Session 2026

UN-Women updated management actions on the recommendations of the United Nations Board of Auditors for 2024: 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 2024 (A/80/5/Add/12).

Below are the highlights of the 2024 audit of the United Nations Board of Auditors (i.e., hereinafter referred to as "the Board of Auditors" or "the Board") and the management actions taken by UN-Women in response to the recommendations made by the Board of Auditors for the year 2024 and prior years (i.e., 2023). Featured are the key areas of progress, achievements, and ongoing efforts to address audit recommendations and improve operational efficiency and effectiveness.

- **Unqualified audit opinion**: UN-Women received its fourteenth consecutive unqualified audit opinion on its financial statements for the year ended 31 December 2024, indicating continued strong internal governance and financial management.
- **No long-outstanding recommendations**: As of December 2024, UN-Women once again achieved the notable distinction of having no long-outstanding audit recommendations issued prior to 2022, having completed all necessary actions to address the recommendations. This accomplishment marks the fifth consecutive year that the Entity has maintained zero long-outstanding recommendations from the Board of Auditors, clearly demonstrating its sustained commitment to prompt and effective implementation of audit guidance. Of the thirty-eight recommendations outstanding at the time of issuance of the Board's 2024 audit report in July 2025—including eight from 2023 and thirty newly issued in 2024—two had already been assessed as implemented by November 2025. Management actions for seven more recommendations had been completed, and one was overtaken by events, which were submitted to the Board for closure.
- **Positive impact of implementing recommendations**: UN-Women's implementation of Board recommendations has led to significant enhancements in operational efficiency, accountability, and risk management, notably through strengthened financial controls, streamlined assurance processes, and improved system integration. These measures have enabled more effective oversight, greater transparency, and timely resolution of financial and operational system challenges, reinforcing UN-Women's commitment to continuous improvement. Collectively, these actions have directly supported UN-Women's ability to achieve its strategic objectives and deliver on its mandate with increased effectiveness.

Elements of a decision

The Executive Board may wish to: (a) take note with appreciation the fourteenth unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2024; (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 fourteenth consecutive year, UN-Women received an unqualified audit opinion on its financial statements from the Board of Auditors. The 2024 audit report (A/80/5/Add.12) found no significant errors or misstatements but suggested additional improvements in programme management, property, plant and equipment, voluntary contributions, operational reserve, information and communications technology and human resources.

2. The Board issued thirty new recommendations, including six high-priority items focused on operational reserve and programme partner management. Only eight recommendations from 2023 remain outstanding, bringing the total to thirty-eight. At the time of writing, of these, two have already been assessed as implemented; seven recommendations for which management actions have been completed, and one recommendation, which has been overtaken by events, are all currently pending the Board's formal assessment and closure. UN-Women is diligently advancing actions to address the remaining recommendations, with all efforts proceeding in line with agreed timelines. Ongoing implementation directly targets root causes, including through major IT systems integration, strengthened oversight mechanisms, and comprehensive policy and procedure revisions requiring organization-wide consultation. This systematic approach underscores UN-Women's unwavering commitment to the timely and effective implementation of audit recommendations and to driving continuous improvement across its operations.

II. Introduction

3. 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 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 from the year ended 31 December 2022.

4. 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 2024

5. The Board of Auditors issued thirty new recommendations for 2024. Tables 1 & 2 below summarize the implementation status as of November 2025 of the main and all recommendations, respectively, for the financial period ending on 31 December 2024.

Table 1. Status of implementation of main recommendations for 2024 by thematic area

UNBoA Report Thematic Area	*Total*	*Under Implementation*	*Closure requested*	*Closed by UNBoA*
Net Assets	1	1	0	0
Assurance Activities	2	2	0	0
Programme Management	3	3	0	0
Total	**6**	**6**	**0**	**0**
Percentage	**100%**	**100%**	**0**	**0**

Table 2. Status of implementation of all recommendations for 2024 by thematic area

UNBoA Report Thematic Area	*Total*	*Under Implementation*	*Closure requested*	*Closed by UNBoA*
Net Assets	1	1	0	0
Assurance Activities	3	3	0	0
Advance Partners	2	0	2	0
Programme Partner Expenses	3	3	0	0
Voluntary Contributions	1	1	0	0
Property, plant & equipment	1	1	0	0
Programme Management	15	13	2	0
Risk Management	2	0	1	1
Information & communication technology	1	1	0	0
Human resources & payroll	1	1	0	0
Total	**30**	**24**	**5**	**1**
Percentage	**100%**	**80%**	**17%**	**3%**

NET ASSETS

6. **In paragraph 31, the Board recommends that UN-Women update the calculation and approval procedures for the annual operational reserve.**

Department(s) responsible: Management and Administration Division

Status: Under implementation
Priority: High **(Main Rec)**
Target date: First quarter of 2026

7. UN-Women is in the process of developing a formal procedure for the calculation and approval of its annual operational reserve, in direct response to the Board's recommendation. The procedure is currently being drafted and is scheduled for finalisation and implementation in the first quarter of 2026. UN-Women will provide the completed procedure as evidence for the closure of this recommendation.

ASSURANCE ACTIVITIES

8. **In paragraph 41, the Board recommends that UN-Women review the assurance of programme partners' procedures to include all categories of programme partner expenses in the assurance framework, whilst also taking into account the cost-benefit of audit activities.**

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High **(Main Rec)**
Target date:	Second quarter of 2027

9. UN-Women has updated the Assurance of Programme Partners Procedure to comprehensively incorporate all categories of programme partner expenses within the assurance framework. The updated procedure will ensure that audit activities are undertaken with due regard for cost-benefit considerations. Following internal consultations, the revised procedure will be formally issued.

10. **In paragraph 42, the Board recommends that UN-Women revisit the procedural timeline to allow for audit reports to be finalized prior to the financial year-end closure, enhancing the relevance of audit results for financial reporting purposes.**

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High **(Main Rec)**
Target date:	Second quarter of 2027

11. UN-Women has revised the Assurance of Programme Partners Procedure to ensure that audit reports are finalised ahead of the financial year-end closure. This adjustment enhances the timeliness and relevance of audit results for financial reporting. The updated procedure will be formally issued following internal consultation.

12. **In paragraph 52, the Board recommends that UN-Women strengthen the reconciliation and review procedures for audit-related expenses, ensuring the timely and accurate clearance of audit internal reserves against the actual expenses.**

Department(s) responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

13. UN-Women has strengthened its reconciliation and review procedures for audit-related expenses, ensuring that the internal reserve allocated for partner audit costs is accurately and promptly cleared before the finalisation of the annual accounts for 2025. The reconciliation process is conducted annually as an integral part of the financial statement closing activities. UN-Women will request closure of this recommendation upon completion of the 2025 financial statements audit.

ADVANCE TO PARTNERS

14. **In paragraph 61, the Board recommends that the finance team of UN-Women establish an alert system to notify the users of the repeated misuse of invoice types, in order to reinforce correct procedures and provide guidance to prevent future errors.**

Department(s) responsible:	Management and Administration Division
Status:	Closure requested
Priority:	Medium
Target date:	First quarter of 2026

15. UN-Women has implemented the Partner Advance Ageing Dashboard to provide comprehensive oversight of partner advances processed with incorrect invoice types. This dashboard enables real-time tracking of errors across all offices and informs both periodic operational performance reports for management and ongoing monitoring activities by regional finance specialists. Additionally, annual closure instructions include explicit reminders regarding the correct processing of partner invoices. UN-Women considers this recommendation fully addressed and respectfully requests its closure by the Board.

16. **In paragraph 62, the Board recommends that UN-Women evaluate potential system enhancements, including assessing the possibility of updates to Quantum that could support improved classification of invoice types through account-type restrictions or similar controls.**

Department(s) responsible:	Management and Administration Division
Status:	Closure requested (Overtaken by events)
Priority:	Medium
Target date:	Fourth quarter of 2025

17. UN-Women has evaluated the feasibility of implementing default General Ledger accounts linked to Accounts Payable invoice types, as recommended. Following consultation with UNDP, it has been confirmed that such system control enhancements are not possible within Quantum. In light of this, UN-Women considers the recommendation to be overtaken by events.

PROGRAMME PARTNER EXPENSES

18. **In paragraph 70, the Board recommends that UN-Women revise its year-end procedures to ensure that programme partner expenses are recorded in the correct financial period, including by requiring financial reports to specify the amounts attributable to each financial year.**

Department(s) responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

19. The 2025 year-end closure instructions issued include updated instructions to ensure expenses are recorded in the correct year at the 2025 financial year-end. Training has been delivered in English, French, and Spanish as part of the year-end closure. Compliance with the revised requirements will be monitored and reviewed as part of preparation of the financial statements. UN-Women will request closure of this recommendation as part of the audit of the 2025 financial statements when evidence of compliance with the new instructions is available.

20. **In paragraph 71, the Board recommends that UN-Women develop and disseminate standard guidance for project managers on how to assess the appropriate periodization of reported expenses.**

Department(s) responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

21. UN-Women has issued closure instructions that include expensing requirements in paragraph 71 and more broadly. These closure instructions on recording of expenses and timeline for error corrections ensure consistency with financial reporting requirements. Training in the year-end closure instructions was delivered in English, French, and Spanish. Adherence to these procedures will be monitored during the year-end closure process. UN-Women will request closure of this recommendation as part of the audit of the 2025 financial statements.

22. **In paragraph 72, the Board recommends that UN-Women establish a structured monitoring mechanism to track and enforce compliance with reporting and review deadlines, including escalation procedures and consequences for recurrent delays by either partners and/or internal staff.**

Department(s) responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

23. The ageing of UN-Women partner advances has improved during the year, with a dashboard available for all partners. Delays in liquidations largely arise from the due diligence work performed by offices to ensure that all expenses are appropriately supported. Offices have been instructed to process partial liquidations for the amounts that are supported to have a more accurate picture of the outstanding balances. The ageing of partner advances will be proposed for inclusion in the Quarterly Business Review in 2026, and closure will be requested once in place.

VOLUNTARY CONTRIBUTIONS

24. **In paragraph 83, the Board recommends that UN-Women strengthen internal controls to ensure that the accounting records of voluntary contributions reflect the triggering events more promptly and accurately.**

Department(s) responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

25. UN-Women has implemented IPSAS 47 accounting standard on revenue, effective 1 January 2025. In partnership with UNDP, the lead agency of the Quantum consortium, UN-Women is updating ERP processes within Quantum to align with the revenue recognition policy. System development for IPSAS 47 compliance is ongoing, and evidence of full implementation will be provided upon completion.

PROPERTY, PLANT & EQUIPMENT

26. **In paragraph 96, the Board recommends that UN-Women revise their policies on property, plant and equipment to ensure that the residual value and useful life of assets are annually reviewed and applied in order to better reflect their economic substance in the financial statements.**

Department(s) responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

27. At this time, UN-Women has no additional updates on management actions beyond those detailed in the UN Secretary-General's Report (A/80/353/Add.1), "Implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the year ended December 31, 2024."

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PROGRAMME MANAGEMENT

28. **In paragraph 111, the Board recommends that the Kenya Country Office strengthen the implementation of the programme partner monitoring procedure and implement measures to ensure that the monitoring plan and monitoring reports explicitly address all risk dimensions identified in the risk-based capacity assessment as moderate, significant, or high.**

Department(s) responsible:	Kenya Country Office
Status:	Under Implementation
Priority:	Medium
Target date:	Third quarter of 2026

29. The Kenya Country Office has strengthened its implementation of the programme partner monitoring procedure to ensure that all risk dimensions identified as moderate, significant, or high in the risk-based capacity assessment are systematically addressed. Mandatory monitoring plans and reports have been instituted, with tools calibrated to reflect varying risk levels. Staff receive training in risk-informed follow-up, and all mitigation actions are documented in the monitoring reports. Regular risk mapping and monthly compliance meetings are conducted to review and ensure the timely submission of all required partner documentation through the Partner and Grants Agreements Management System. These ongoing measures enhance oversight, accountability, and programme quality, and confirm the Office's continued compliance with the Board's recommendation.

30. **In paragraph 112, the Board recommends that the Eastern and Southern Africa Regional Office enhance oversight mechanisms by implementing systematic, sample-based quality assurance reviews of partner monitoring processes across all country offices, ensuring adherence to established standards and facilitating timely identification and correction of systemic gaps.**

Department(s) responsible:	Eastern and Southern Africa Regional Office
Status:	Closure requested
Priority:	Medium
Target date:	Second quarter of 2026

31. The Eastern and Southern Africa Regional Office has enhanced its oversight mechanisms by implementing a systematic, sample-based quality assurance approach to partner monitoring processes across all country offices. A comprehensive monitoring and verification plan has been established and executed, ensuring adherence to the Planning, Monitoring, and Reporting Policy. The Regional Office has developed and deployed a structured partner monitoring and verification checklist, conducted targeted monitoring visits, and introduced regular quality assurance assessments of Local Project Appraisal Committees to ensure consistency, completeness, and alignment with UN-Women's procedures. Additionally, project-specific updates are now integrated into Quarterly Business Reviews, enabling earlier identification of systemic gaps, timely technical support, and the promotion of cross-office learning. These measures collectively strengthen accountability, facilitate the timely correction of gaps, and affirm the Regional Office's commitment to continuous improvement in partner oversight and programme quality. UN Women considers this recommendation fully implemented and respectfully requests its closure by the Board.

32. **In paragraph 113, the Board recommends that the Asia and Pacific Regional Office enhance the oversight mechanisms by implementing systematic, sample-based quality assurance reviews of risk-based capacity assessments and partner monitoring processes across all country offices, ensuring adherence to established standards and facilitating timely identification and correction of systemic gaps.**

Department(s) responsible:	Asia and Pacific Regional Office
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

33. The Asia and Pacific Regional Office has enhanced its oversight mechanisms in line with the Board's recommendation by instituting systematic, sample-based quality assurance reviews of risk-based capacity assessments (RBCAs) and partner monitoring procedures across all country offices. Guidance has been provided to country offices to develop and update RBCAs and monitoring documents as part of the Regional Project Advisory Committee (RPAC) review and clearance process. The Regional Office is also actively monitoring the use of corporate monitoring templates and the implementation of RPAC-recommended actions, including those related to RBCAs, to ensure full compliance with established standards. These measures facilitate the timely identification and resolution of systemic gaps, thereby strengthening accountability and programme quality.

34. **In paragraph 114, the Board recommends that UN-Women revise the programme partners selection and monitoring procedures to enhance the quality and consistency of the risk-based capacity assessment questionnaire by ensuring mandatory completion of comments with supporting evidence, providing clear guidance and examples for each question, improving question clarity, and incorporating key topics to support the Project Appraisal Committee's assessment of risk levels and documentation quality.**

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

35. UN-Women is revising the Selection and Monitoring of Programme Partners Procedures to enhance the quality and consistency of the risk-based capacity assessment questionnaire. The updated procedures will ensure the mandatory completion of comments with supporting evidence, provide clear guidance and illustrative examples for each question, improve question clarity, and incorporate key topics to support the Project Appraisal Committee's assessment of risk levels and documentation quality. These revisions will strengthen the rigour and reliability of the partner selection and monitoring processes, in line with the Board's recommendation.

36. **In paragraph 115, the Board recommends that UN-Women revise the programme partner selection procedure to (i) require the development of a capacity-building plan when specific risk-based capacity assessment sections indicate moderate, significant or higher risks, regardless of the overall risk rating,**

(ii) ensure clear justification when alternative mitigation is chosen, and (iii) assign the Project Appraisal Committee the responsibility to assess the quality of such plans.

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

37. UN-Women is revising the Programme Partner Selection Procedure to align with the Board's recommendation. The updated procedure will: (i) require a capacity-building plan whenever moderate or higher risks are identified in any section of the risk-based capacity assessment; (ii) mandate justification for alternative mitigation measures; and (iii) designate the Project Appraisal Committee to assess the quality of these plans. These changes will enhance the consistency and effectiveness of partner selection and risk mitigation.

38. **In paragraph 116, the Board recommends that UN-Women enhance the capacity-building plan template available in the partner and grants agreement management system to promote the development of more comprehensive and actionable plans, assigning outcomes, timelines, and linking it to the risk-based capacity assessment.**

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

39. UN-Women is revising the capacity-building plan template within the Partner and Grants Agreement Management System to strengthen the development of comprehensive and actionable plans. The updated template will require assigning specific outcomes, defining timelines, and explicitly linking to the risk-based capacity assessment. These enhancements aim to promote more effective capacity-building initiatives and ensure alignment with identified risks, in accordance with the Board's recommendation.

40. **In paragraph 117, the Board recommends that UN-Women assess the feasibility to strengthen the partner and grants agreement management system by revising the risk-based capacity assessment methodology and questionnaire instructions to ensure consistency and transparency in the risk rating process.**

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

41. UN-Women will assess the feasibility of strengthening the Partner and Grants Agreement Management System (PGAMS) by updating the risk-based capacity assessment methodology and revising questionnaire

instructions. These proposed enhancements are intended to ensure greater consistency and transparency in the risk rating process, in line with the Board's recommendation.

42. **In paragraph 118, the Board recommends that UN-Women develop a comprehensive plan for the establishment of a monitoring platform that serves as a structured and centralized environment for monitoring activities and documentation, enables the systematic tracking of actions taken, integrates with risk management processes, ensures accurate and timely reporting, and enhances transparency in decision-making throughout the partnership cycle.**

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

43. UN-Women will develop a comprehensive plan for a monitoring platform that offers a structured and centralised environment for oversight and documentation. The plan will evaluate implementation options based on available resources and will ensure systematic tracking of actions, integration with risk management, prompt and accurate reporting, and greater transparency in decision-making throughout the partnership cycle.

44. **In paragraph 127, the Board recommends that the Kenya Country Office implement monitoring mechanisms to ensure that project managers timely upload the narrative, financial, and assessment reports into the partner and grants agreement management system.**

Department(s) responsible:	Kenya Country Office
Status:	Closure requested
Priority:	Medium
Target date:	Third quarter of 2026

45. The Kenya Country Office has instituted robust monitoring mechanisms to ensure the timely upload of narrative, financial, and assessment reports into the Partner and Grants Agreement Management System (PGAMS), as recommended by the Board. Programme Managers receive regular reminders under the supervision of the Deputy Country Representative, and bi-monthly follow-ups are conducted with Project Managers to reinforce compliance. In addition, the Office has established a consolidated Excel-based tracking database and a Power BI compliance dashboard to systematically monitor each partner agreement against all reporting requirements. Regular portfolio and monthly delivery meetings are utilised to review compliance status, identify outstanding submissions, and document follow-up actions. As of the end of November, all partner agreements are fully compliant, with supporting evidence provided. These measures ensure consistent oversight and full compliance with reporting obligations. UN Women considers this recommendation fully implemented and respectfully requests its closure by the Board.

46. **In paragraph 128, the Board recommends that the Asia and Pacific Regional Office (i) develop an oversight strategy with clear activities, responsibilities, and tools to detect untimely partner quarterly**

report uploads in the partner and grants agreement management system, (ii) assess the quality of project manager evaluations, and (iii) address issues in coordination with the first line to prevent recurrence.

Department(s) responsible:	Asia Pacific Regional Office
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

47. The Asia and Pacific Regional Office has enhanced its oversight strategy for partner reporting in response to the Board's recommendation. Pending report milestones have been integrated as a key performance indicator within the Regional Quarterly Business Review (RQBR). A comprehensive tracking tool has been developed for monitoring PGAMS-related actions, and a harmonised monitoring sheet was introduced across Country Offices in October, informed by headquarters reports. This enables systematic tracking of partner agreements and the identification of priority actions, including the timely upload of monitoring reports. Targeted guidance is provided to Country Offices as part of the quarterly business review process to address any issues identified. Additionally, the quality of project manager evaluations is assessed, and coordination with the first line is strengthened to prevent recurrence of delays. These measures ensure robust oversight, improve reporting compliance, and support the effective management of partner agreements throughout the region.

48. **In paragraph 129, the Board recommends that UN-Women, within the framework of or in coordination with the implementation of Quantum Plus Wave 2, establish a dedicated section in the partner and grants agreement management system for project manager assessments of progress reports to facilitate the oversight of the monitoring process.**

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

49. UN-Women will establish a dedicated section within the Partner and Grants Agreement Management System (PGAMS), as part of the Quantum Plus Wave 2 initiative, to allow project managers to assess progress reports formally. This enhancement will strengthen oversight of the monitoring process and directly address the Board's recommendation.

50. **In paragraph 135, the Board recommends that UN-Women develop a strategy to implement a centralized partner profile for each programme partner, consolidating all relevant data collected throughout the partner's engagement history, ensuring the integration of information from the partner and grants agreement management system or other systems.**

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation

Priority:	High **(Main Rec)**
Target date:	Second quarter of 2027

51. UN-Women will develop a strategy to implement a centralised partner profile for each programme partner. This profile will consolidate all relevant data collected throughout the partner's engagement history and ensure integration of information from the Partner and Grants Agreement Management System (PGAMS) and other pertinent systems. This approach will streamline data management, enhance the comprehensiveness of partner records, and facilitate improved oversight and decision-making in line with the Board's recommendation.

52. **In paragraph 144, the Board recommends that UN-Women develop and implement internal procedures to systematically track open commitments with programme partners.**

Department(s) responsible:	Management and Administration Division & Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

53. At this time, UN-Women has no additional updates on management actions beyond those detailed in the UN Secretary-General's Report (A/80/353/Add.1), "Implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the year ended December 31, 2024."

54. **In paragraph 152, the Board recommends that UN-Women clarify and standardize the definition of the second line and the related responsibilities at all levels by revising relevant policies and procedures, including the programme partners selection and monitoring procedures, to ensure the effectiveness of the oversight role of regional directors over country offices and consistency with the internal control framework policy.**

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High **(Main Rec)**
Target date:	Second quarter of 2027

55. UN-Women will revise policies and procedures governing programme partner selection and monitoring to clarify and standardise the definition and responsibilities of the second line at all organisational levels. These revisions will reinforce regional directors' oversight role, ensure alignment with the internal control framework, and incorporate second-line oversight activities into Quarterly Business Review reporting to strengthen accountability and consistency organisation-wide.

56. **In paragraph 153, the Board recommends that UN-Women establish a structured and systematic oversight mechanism to enhance the second line beyond reliance on spot checks and**

missions, including regular risk-based reviews of programme partner selection and monitoring processes, standardized reporting and documentation of oversight activities, and periodic remote monitoring to assess programme partner management without exclusively depending on in-person field visits.

Department(s) responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High **(Main Rec)**
Target date:	Second quarter of 2027

57. UN-Women will implement a structured and systematic oversight mechanism to strengthen the second line of assurance for programme partner management, as recommended by the Board. This mechanism will move beyond reliance on spot checks and missions by introducing regular risk-based reviews of partner selection and monitoring processes, standardised reporting and documentation of oversight activities, and periodic remote monitoring to assess programme partner management, without relying solely on in-person field visits. Additionally, these oversight activities will be incorporated into Quarterly Business Review reporting to reinforce accountability and ensure consistency across the organisation.

RISK MANAGEMENT

58. **In paragraph 161, the Board recommends that UN-Women ensure that risk analyses already conducted within UN-Women, are systematically incorporated into the organization's risk management policies and procedures, leading to a more comprehensive and integrated approach to total office risk assessment.**

Department(s) responsible:	Strategy Planning Resources and Effectiveness Division
Status:	Closure requested
Priority:	Medium
Target date:	Fourth quarter of 2025

59. UN-Women has revised its Risk Management Policy and Procedure to address the Board's recommendation and support a comprehensive and integrated approach to total office risk assessment. The updated Policy now defines the organization's risk assessment universe and outlines the range of bottom-up risk assessments conducted across all offices. The revised Procedure includes an annex specifying key data sources used to inform total office (Strategic Note) risk assessments, thereby strengthening the alignment between risk assessment activities and their outputs. To support effective implementation, a global webinar was held in November 2025 for all Risk Focal Points and Risk Owners across UN-Women to introduce the new Policy and Procedure, with particular focus on integrating micro-assessment results and risk-related key performance indicators into unit-level risk assessments. UN-Women is currently operationalising these revisions across all offices to ensure a fully comprehensive and integrated approach to risk management organization-wide. Accordingly, UN-Women considers this recommendation fully addressed and requests its closure by the Board.

60. **In paragraph 162, the Board recommends that UN-Women reference and establish the interrelationship between partner management policies, procedures, and guidance with UN-Women risk management standards, ensuring alignment and consistency across all relevant frameworks.**

Department(s) responsible:	Strategy Planning Resources and Effectiveness Division & Policy, Programme and Intergovernmental Division
Status:	Closed by UNBoA
Priority:	Medium
Target date:	Fourth quarter of 2025

61. UN-Women has updated its Risk Management Policy and Procedure to align partner management policies, procedures, and guidance with organisational risk management standards. The revised Policy defines the risk assessment universe and details the range of bottom-up assessments conducted across the entity. The Procedure now includes an annex specifying key data sources for Strategic Note risk assessments, enhancing integration between assessment activities and their outputs. Notably, outcomes from Risk-Based Capacity Assessments of programme partners, especially those rated high risk, are incorporated into the Programme Partner Capacity risk evaluation. Work continues to reinforce the explicit link between partner management frameworks and risk management standards, ensuring complete consistency across all relevant policies and procedures. The Board has confirmed that this recommendation has now been implemented.

INFORMATION & TECHNOLOGY

62. **In paragraph 168, the Board recommends that UN-Women implement the documentation of the data warehouse and other databases without metadata in accordance with the Control Objectives for Information and Related Technologies 2019 objective 14.03 from the align, plan and organize domain and DAMA-DMBOOK.**

Department(s) responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

63. UN-Women is implementing measures to strengthen its data governance framework and ensure comprehensive documentation of the Data Warehouse and related databases, in accordance with Control Objectives for Information and Related Technologies (COBIT) 2019 objective 14.03 and DAMA-DMBOOK standards. Guidelines are being developed to standardise the management and documentation of all information stored in the Data Warehouse. The Metadata Guidelines document is currently in development, and the operational Data Dictionary is now accessible via SharePoint and in active use across all user-accessible dashboards. These actions demonstrate UN-Women's commitment to establishing consistent metadata standards and enhancing data integrity organization-wide.

HUMAN RESOURCES

64. **In paragraph 176, the Board recommends that UN-Women monitor the processing of payroll eligibility groups and implement routine reconciliations between human resources appointment data and financial records, to ensure the correct classification of payroll expenses in the general ledger, in accordance with IPSAS 39 and applicable Staff Rules.**

Department(s) responsible:	Management and Administration Division & Human Resources Division
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

65. UN-Women, in collaboration with UNDP, has addressed the errors identified in payroll eligibility group processing by correcting affected staff records between June and August 2025. The retroactive payroll adjustments have ensured accurate allocation of charges to the appropriate account codes, in line with IPSAS 39 and applicable Staff Rules. A revised payroll costing report is currently undergoing testing to facilitate the timely identification of data inconsistencies. In the interim, UN-Women is conducting manual verification of payroll records and coordinating with UNDP to address any discrepancies. Regular monitoring of the new report and ongoing engagement with UNDP will ensure that any emerging issues are resolved promptly and that payroll expenses are correctly classified in the general ledger.

IV. Status of recommendations from prior financial periods (i.e., 2023)

A. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

66. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.12), the Board provided a summary of the status of the implementation of recommendations for previous financial periods. Information is provided below on the eight (8) recommendations the Board assessed as under implementation. The information is set out below in the order in which the recommendations are presented in the annex.

67. Table 3 summarizes the overall situation as of November 2025.

Table 3 – Prior Period (2023) Recommendations

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

UNBoA Report Thematic Area	*Total*	*Under Implementation*	*Closure requested*	*Closed by UNBoA*
Budget Management	4	4	0	0
Programme Management	1	0	1	0
Finance Payment Process	1	0	1	0
Private Sector Partnerships	2	0	1	1
Total	8	4	3	1
Percentage	**100%**	**50%**	**38%**	**12%**

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BUDGET MANAGEMENT

68. **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)**

Original Target date: Second quarter 2026

69. UN-Women recognises that the UN-Women Executive Board holds sole authority over the methodology for distributing core programmable resources. In response to the Board of Auditors' recommendation, UN-Women is conducting an in-depth review of the 2009 core resource allocation criteria, drawing on a thorough analysis of both internal and external data and engaging in cross-divisional consultations to ensure the methodology remains robust and relevant.

70. This comprehensive review includes benchmarking UN-Women's allocation methodology against those of other United Nations entities to identify good practices and ensure alignment with sector standards. The review is expected to result in a number of resource-allocation options tailored to UN-Women's mandate, operating environment, business model, and organisational capacities, alongside an analysis of the potential benefits and risks to s in comparison with the current methodology. This ongoing work will provide well-substantiated information to support informed and strategic decisions on resource distribution in the future.

71. **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)**
Original Target date:	Second quarter of 2026
Revised Target date:	Not applicable

72. UN-Women has instituted defined criteria for allocating core resources from Regional Offices to Country Offices through the Core Resource Allocation Tool (CRAT). Approved by the Business Review Committee, CRAT employs objective measures across Need, Strategy, and Performance to provide data-driven recommendations for country allocations. The tool is updated annually to ensure allocations remain evidence-based and aligned with current organisational priorities. From the 2026–2027 Biennial work-planning cycle launched in September 2025, CRAT's use has been formally embedded in the planning guidance for Regional and Country Offices, as detailed in the Annex on Resource Planning, Costing and Funding Guidance within relevant procedures. While Regional Directors hold the final decision-making authority, any departures from CRAT's recommendations must be justified and recorded in the Biennial Workplan Submission Memo, ensuring transparency and accountability throughout the allocation process.

73. **In paragraph 39, the Board recommends that UN-Women redesign the controls prior to workplan approval, with the aim of ensuring that the resource estimation has been precisely identified, accurately cost and has sufficient funds.**

Department(s) responsible:	Strategy Planning Resources and Effectiveness Division
Status:	Under implementation
Priority:	Medium
Original Target date:	Second quarter of 2025
Revised Target date:	First quarter of 2026

74. UN-Women has established a comprehensive set of standardized internal controls to be applied prior to workplan approval, in direct response to the Board's recommendation to redesign controls to ensure resource estimation is precise, accurately costed, and supported by sufficient funds. These controls, aligned with the Planning, Monitoring and Reporting (PMR) Policy adopted in 2023, are operational through dedicated PMR procedures for Country Offices (September 2024), Regional Offices (April 2025), and Headquarters Divisions and Independent Offices (June 2025). The framework includes robust quality assurance and approval processes, supported by a cross-functional Headquarters Quality Assurance Team, regional peer reviews, and detailed guidance on resource planning, costing, and funding. To further evidence the effectiveness of these measures, UN Women is preparing a comparative analysis between approved workplans and corresponding resource allocations, which will be submitted in the first quarter of 2026 for the Board's assessment of the implementation of this recommendation.

75. **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
Original Target date:	Second quarter of 2025
Revised Target date:	Second quarter of 2026

76. UN-Women has enhanced its monitoring mechanisms to address the Board's recommendation by implementing standardised Planning, Monitoring and Reporting (PMR) Procedures across all offices. These procedures mandate systematic mid-year reviews and prompt adjustments to workplans, ensuring alignment with actual resource allocations. The Strategic Note and Workplan amendment processes are now formally defined, and clear roles have been established for quality assurance, review, and approval. This structured framework mitigates the risk of significant discrepancies between approved workplans and available resources, allowing for timely corrective actions as needed.

77. To further strengthen monitoring, UN-Women is developing the PRISM automated system, which will provide real-time tracking and deviation alerts within current and projected resource parameters. Evidence of the enhanced PRISM functionalities will be consolidated and submitted in the updated management response in the second quarter of 2026 for the Board's review and assessment of the implementation status of this recommendation.

PROGRAMME MANAGEMENT

78. **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:	Closure requested
Priority:	High **(Main Rec)**
Original Target date:	Fourth quarter of 2025
Revised Target date:	Not applicable

79. UN-Women is enhancing the PGAMS system by integrating a dedicated assurance module to manage the entire lifecycle of assurance activities—planning, implementation, monitoring, and closure—across all governance levels. The Assurance Planning Module has been completed and deployed for use in preparing the 2025 Assurance Plan. To validate system functionality, a manual assurance plan will also be prepared for the current year.

80. Development of the remaining modules—Assurance Implementation and Assurance Findings Resolution—is in progress, with user experience designs finalised and technical work ongoing. Draft reports and dashboards, including automated alerts and reminders, have been developed for each

module. UN-Women intends to present the operational Assurance Planning Module and user experience designs for the remaining modules to the Board and respectfully requests closure of the recommendation in paragraph 53.

FINANCE PAYMENT PROCESS

81. **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:	Closure requested
Priority:	High **(Main Rec)**
Original Target date:	Fourth Quarter of 2024
Revised Target date:	Fourth quarter of 2025

82. UN-Women monitors unreconciled payments on a monthly basis and is therefore requesting closure of this recommendation.

PRIVATE SECTOR PARTNERSHIP

83. **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:	Closed by UNBoA
Priority:	Medium
Original Target date:	First quarter of 2025
Revised Target date:	Not applicable

84. In response to the Board's recommendation, UN-Women conducted a comprehensive review in 2024 of the minimum financial statement information requested from National Committees. This review ensured that reporting requirements are feasible and consistent with partners' national accounting standards. As a result, the relevant article in the Recognition Agreement was revised, with changes implemented via signed amendments or new agreements at renewal. The Board has confirmed that the recommendation has been fully addressed and that it is considered implemented.

85. **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:	Closure requested
Priority:	Medium
Original Target date:	First quarter of 2025
Revised Target date:	Not applicable

86. UN-Women has enhanced the review process for National Committee reports to ensure the accuracy and timeliness of information on fundraising activities. In January 2025, updated reporting templates were introduced, preceded by targeted training in December 2024. Continuous support is provided, and a dedicated SharePoint platform has been implemented to streamline submissions and maintain document integrity. Revenue and Cost Reports are now fully aligned with actual contribution receipt dates, guaranteeing precise financial recording.

87. From 2025, following the adoption of IPSAS 47, all National Committee revenue, cost, and remittance reports are recognised on the actual date of receipt and are consistently reconciled against UN-Women audited financial statements. These enhancements ensure compliance with accrual-based accounting standards, promote transparency, and strengthen audit reliability. UN-Women considers this recommendation fully addressed and requests its closure by the Board.

IV. Impact of implemented recommendations

88. The implementation of the Board's audit recommendations has yielded a series of positive impacts across UN-Women, each contributing to key dimensions of organizational efficiency and effectiveness:

(a) **Accountability and Performance**: Strengthened internal controls and risk management practices—including enhanced payment reconciliation with UNDP, automated internal control processes in Quantum, updated programme partner performance management and assurance frameworks, and robust management oversight mechanisms for monitoring programme partners and procurement—have enhanced transparency, accountability, and facilitated the prompt resolution of partner, programme, and financial management issues. In addition, the enhanced Transparency Portal ensures clear, accessible, and current information on UN-Women's resource allocation and expenditure to specific results, supporting the organisation's mandate.

(b) **Resource Partnerships and Communications:** Improved collaboration and alignment with external partners, notably through the revision of the Recognition Agreement with National Committees and the integration of environmental objectives, have fostered clarity, feasibility, and mutual accountability in financial and operational reporting.

(c) **Business Transformation and Innovation:** Strategic consolidation of financial and resource mobilization data in the new ERP system and the adoption of real-time dashboards have enhanced the quality and accessibility of resource mobilization data, driving innovation and efficiency in business processes.

(d) **Empowered People:** The dissemination of clear policies, procedures, and templates, coupled with updated assurance guidance and capacity building, has equipped staff and business units with the tools and understanding necessary for consistent and effective execution of their responsibilities.

(e) **Programme Effectiveness through Results-Based Management:** In line with UN-Women's Social and Environmental Standards, UN Women Country Offices now articulate programme sustainability more clearly in the development of their Strategic Notes, while the adoption of data-driven, risk-based assurance criteria have improved programme oversight, selection, and delivery. The development of the new corporate system PRISM, based on the corporate results structure and business processes laid out in the Planning, Monitoring, Reporting (PMR) Policy and procedures, further allows UN-Women to plan, monitor and report results in a harmonized manner, from Strategic Notes, Workplans and projects.

89. Collectively, these impacts reflect UN-Women's commitment to continuous improvement, operational excellence, and the realization of its strategic objectives.

V. Conclusion

90. UN-Women acknowledges the Board of Auditors' report for the financial year ending December 31, 2024. The Entity's consistent record of unqualified audit opinions and proactive implementation of recommendations highlights its commitment to strong governance and fiduciary responsibility. By addressing all identified areas for improvement, UN-Women continues to strengthen internal controls and organizational transparency, which in turn are key to ensuring continued stakeholder trust.

91. Looking ahead, UN-Women remains resolute in its pursuit of the highest standards of integrity and effectiveness. The organization's steadfast focus on ensuring timely response to and implementation of audit guidance ensures it is well equipped to meet evolving challenges and leverage its integrated mandate to drive lasting and demonstrable impact. Through these measures, UN-Women demonstrates its unwavering commitment to responsible stewardship and the effective and efficient delivery of its strategic objectives.