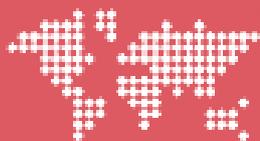


REGIONAL OFFICE AUDIT

INTERNAL AUDIT REPORT
UN WOMEN REGIONAL OFFICE FOR
ASIA AND THE PACIFIC



INTERNAL AUDIT REPORT

UN WOMEN
REGIONAL OFFICE
FOR ASIA AND THE PACIFIC



INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)

Internal Audit Service (IAS)

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TABLE OF CONTENTS

EXECUTIVE SUMMARY	i
ACRONYMS AND ABBREVIATIONS	iii
I. BACKGROUND	1
II. AUDIT RESULTS	2
A. REGIONAL ADVOCACY, COORDINATION, STRATEGIC PLANNING AND IMPLEMENTATION	2
B. REGIONAL PROGRAMME AND PROJECT MANAGEMENT	5
C. REGIONAL GOVERNANCE, RISK MANAGEMENT AND INTERNAL CONTROLS	8
D. OPERATIONS	10
III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN	12
ANNEX 1. DEFINITIONS OF AUDIT TERMS RATINGS AND PRIORITIES	21

EXECUTIVE SUMMARY

Audit objective and scope

The UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) conducted an internal audit of the UN Women Regional Office for Asia and the Pacific (ROAP) from May to September 2019, with field visits to ROAP from 10 to 28 June 2019. The audit also included limited scope reviews of two Programme Presence Offices (PPOs) reporting to ROAP in China and Myanmar. These reviews are covered in separate audit reports.

The objectives of the audit were to assess if ROAP:

- actively and adequately fulfils its responsibilities to support (technically and operationally), monitor and oversee field offices in the region;
- meets expectations of its external and internal stakeholders in terms of advocacy, coordination and normative activities, and has defined strategic priorities (for the Office and for the region) based on which it monitors and reports on implementation progress;
- develops, manages and implements its field programmes and projects for timely and successful completion of planned priorities, and monitors and supports field offices in management of their field programmes; and
- has established an appropriate governance structure aligned with its requirements to implement the Office's strategic priorities, an adequate risk management process, and a corresponding effective system of internal controls over its operations.

The audit covered the state of governance, risk management and internal controls, based on a sample of ROAP activities from 1 January 2018 to 31 May 2019. Atlas-recorded expenditure approved by ROAP (including for other organizational units) totalled US\$ 10.3 million for 2018 and US\$ 8.7 million for January–September 2019. Expenditure processed by other organizational units for ROAP (including payroll), which was not part of the audit scope, totalled US\$ 6.6 million for 2018 and US\$ 4.8 million for January–September 2019.

IAS followed the *International Standards for the Professional Practice of Internal Auditing* in conducting this audit.

Audit opinion and overall audit rating

IAS assessed the overall state of governance, risk management and internal controls in ROAP as **Satisfactory** meaning that *“the assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.”*

IAS identified several good practices employed by ROAP, which could be considered for replication in other UN Women field offices:

- extensive mapping and analysis of potential partners and donors across the region;
- ensuring an inception phase in larger managed projects, providing opportunities to better organize project implementation and to confirm assumptions made in project design;
- maintaining a comprehensive Management Support Strategy and Operational Risk Management Strategy, supporting operations governance and risk management in the region;
- establishing a Help Desk system for the operational services provided to field offices in the region; and
- maintaining comprehensive document libraries in UN Women SharePoint for use in the region and beyond.

IAS identified areas for improvements needed, some of which require action by headquarters, in three of the four audit areas reviewed:

- **Regional advocacy, coordination, strategic planning and its implementation:** UN Women headquarters needs to formalize minimum expected requirements on the roles and responsibilities of a Regional Office (functional statement); and ROAP needs to further elaborate its regional comparative advantages in its advocacy and communications work.
- **Regional programme and project management:** streamlining regional project design.
- **Regional governance, risk management and internal controls:** strengthening technical advisors' role in serving countries in the region.

IAS made 12 recommendations and provided advice to

assist ROAP in addressing the potential risks in achieving its mandate. Five recommendations were ranked as High priority and seven as Medium priority.

The five High (Critical) priority recommendations mean 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.”*

Three high priority recommendations were addressed to organizational units at headquarters and related to addressing the following issues:

- taking into account UN Women Change Management and UN reforms at the regional level, corporate guidance is needed on a Regional Office expected roles and responsibilities within the global structure in terms of minimum requirements in order to avoid inconsistencies across regions; and
- in line with potential staffing changes as a result of UN Women Change Management, solutions should be explored for: (a) more sustainable funding of ROAP’s core technical officers to sustain their role as technical advisors for the region; and (b) increased headquarters’ technical oversight, policy guidance and knowledge exchange for the technical (programme) officers in Regional Offices and other field offices.

Two high priority recommendations were addressed to ROAP and related to addressing the following issues:

- ROAP’s comparative advantages should be elaborated *vis-à-vis* other partners and emphasized in its advocacy and communications work. As part of these advocacy efforts, ROAP to consider establishing a donor group or platform on gender mainstreaming priorities in the region to align donor and regional priorities.
- While not yet a corporate requirement, potentially conflicting efforts in mobilizing resources for the regional Strategic Note versus supporting field offices

in their own resource mobilization should be further addressed through aligning individual country priorities with those of the whole region, using common resource mobilization efforts to attract funding where it can be most strategically used.

The seven 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 focused on coordination of gender mainstreaming, programme management and project design, the internal control framework, procurement and travel management.

Management comments and action plan

The organizational units at headquarters (Policy, Programme and Intergovernmental Division and Change Management Team) and the Regional Director, ROAP, generally accepted the above recommendations and have provided their action plans in this report. Several of the recommendations were already under implementation.

IAS previously requested comments from the ROAP team on the detailed audit findings. The comments and additional information provided have also been taken into account in this report, as appropriate.

Low priority issues are not included in this report but were discussed directly with management, and actions have been initiated to address them.



Lisa Sutton, Director
Independent Evaluation and Audit Services

ACRONYMS AND ABBREVIATIONS

AWP	Annual Work Plan
CO	Country Office
CSO	Civil Society Organization
DoA	Delegation of Authority
DRF	Development Results Framework
ERM	Enterprise Risk Management
ESCAP	United Nations Economic and Social Commission for Asia and the Pacific
IAS	Internal Audit Service
IB	Institutional Budget
ICT	Information & Communication Technology
IEAS	Independent Evaluation and Audit Services
JPO	Junior Professional Officer
MCO	Multi-Country Office
MERP	Monitoring, Evaluation and Research Plan
OAI	Office of Audit and Investigations
ODA	Official Development Assistance
OEEF	Organizational Efficiency and Effectiveness Framework
PAC	Project Appraisal Committee
PPO	Programme Presence Office
PVE	Prevention of Violent Extremism
RACI	‘Responsible, Accountable, Consulted and Informed’ model
RMS	Results Management System
RO	Regional Office
ROAP	Regional Office for Asia and the Pacific
RPRC	Regional Procurement Review Committee
SN	Strategic Note
TOR	Terms of Reference
UN	United Nations
UNDAF	United Nations Development Assistance Framework
UNDP	United Nations Development Programme
UNDS	United Nations Development System
UNFPA	United Nations Population Fund
UNICEF	United Nations Children’s Fund
UNITE	United Nations Secretary-General’s Campaign to End Violence Against Women
UNOPS	United Nations Office for Project Services
UNSDCF	United Nations Sustainable Development Cooperation Framework
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
US\$	United States Dollar
XB	Extra-budgetary resources

I. BACKGROUND

About the Regional Office

The UN Women Regional Office for Asia and the Pacific (ROAP or the Office) was established in Bangkok, Thailand, in 2012. At the time of audit, ROAP reported to two Deputy Executive Directors of UN Women. The Office exercised UN Women's triple mandate and functions at a regional level in support of UN Women's programme in 24 countries in the Asia-Pacific region. At the time of audit, ROAP oversaw two Multi-Country Offices (MCOs), ten Country Offices (COs) and four Programme Presence Offices (PPOs) in the region. The two MCOs oversaw eight additional PPOs in the region. Two of the COs (Indonesia and Myanmar) transitioned from PPO to CO status during the audit period. ROAP exercised operational authority for the PPOs under its purview.

ROAP was hosted in the compound of the United Nations Economic and Social Commission for Asia and the Pacific (ESCAP). Due to increased staffing, ROAP moved a number of staff to the United Nations Development Programme (UNDP) premises in the vicinity and was identifying a temporary space to move all staff in late 2019.

The previous Regional Director, ROAP, was in office until September 2018. The new incumbent took office in May 2019. The interim period was covered by the Deputy Regional Director. At the time of audit, ROAP was composed of five thematic Programme Teams; a Strategic Planning and Coordination Unit; a Resource Mobilization, Strategic Partnerships and Communications Unit; a Monitoring and Reporting Unit; a Trust Fund Unit; a Resource Management and Operations Unit; and a Human Resources Unit. ROAP hosted the PPO for Thailand, which also partially oversaw the programme of the PPO in Lao People's Democratic Republic.

As of 30 September 2019, ROAP (including the PPO for Thailand) had 24 international staff, 19 national staff, 18 service contractors, 1 UN volunteer, 22 consultants and 9 interns. A further 10 international staff and 3 national staff positions were vacant.

ROAP's budget and expenditure are summarized in Table 1.

Table 1: ROAP budget and expenditure, US\$

	2018	2019 (data as of 21 October 2019)
DRF budget target	13,249,992	10,034,110
DRF actual budget	10,713,153	10,138,309
DRF expenditure	10,499,484	4,529,200
OEEF budget target	3,972,200	5,760,004
OEEF actual budget	4,155,507	5,465,653
OEEF expenditure	4,007,029	2,898,716

Source: Results Management System (RMS) data

As of 30 September 2019, ROAP's regional programme portfolio comprised seven regional programmes with a total budget of US\$ 59.8 million, funded mainly by bilateral and multilateral donors.

ROAP's Strategic Note (SN) 2019–2021 focused on three Impact areas: women's economic empowerment; ending violence against women; and global norms, policies and standards. It had 12 Outcomes under the Development Results Framework (DRF) and 19 Outputs under the Organizational Efficiency and Effectiveness Framework (OEEF).

According to RMS data, ROAP's resource mobilization target of non-core funds for 2019 was US\$ 9.9 million. ROAP had secured US\$ 7.9 million of this funding at the time of the audit.

Atlas-recorded expenditure approved by ROAP (including for other organizational units) totalled US\$ 10.3 million for 2018 and US\$ 8.7 million for January–September 2019. Expenditure approved by other organizational units for ROAP (including payroll) was not part of the audit scope and totalled US\$ 6.6 million for 2018 and US\$ 4.8 million for January–September 2019. Total expenditure consisted of: staff costs (24 per cent); non-staff costs (24 per cent); training activities (15 per cent); maintenance, utilities and common services (11 per cent); specialized services (11 per cent); travel (10 per cent); and procurement (5 per cent). Twenty-one per cent of total expenditure was incurred by UN Women's Implementing Partners and grantees.

II. AUDIT RESULTS

A. Regional advocacy, coordination, strategic planning and implementation

ROAP was guided by its SN 2019–2021, which described the Office’s objectives and role in supporting the COs and PPOs in the region. The SN was based on lessons learned and supported by a resource mobilization strategy. ROAP developed regional programmes and partnerships in coordination with other United Nations ROs and UN Women field offices, and generally monitored regional programme implementation. Positioned as a regional support hub for UN Women, ROAP actively assisted field offices in developing strategies and programmes; coordinated with stakeholders; monitored programmes and projects; oversaw operations; and built capacity. ROAP provided proactive and on-demand support to COs, which operated semi-autonomously under regional oversight, and directed support to PPOs, which did not have operational Delegation of Authority (DoA). ROAP built the capacity of the PPOs expected to become fully fledged COs. These areas were satisfactory overall.

IAS noted that ROAP had developed its own governance document identifying roles and responsibilities in the office. IAS recommends that UN Women adopts a functional statement at the corporate level to identify the expected roles and responsibilities of all ROs within the global structure.

ROAP’s advocacy and communication, resource mobilization, and its ability to balance attention between regional and country levels needed some improvement. Recommendations included:

- elaborating UN Women’s comparative advantages *vis-à-vis* other potential partners;
- periodic stocktaking of region-wide coordination work performed at the country level and defining a regional coordination strategy; and
- strengthening alignment of potentially conflicting efforts in mobilizing resources at the regional level versus supporting resource mobilization by field offices.

IAS also advises ROAP to advocate for a coordination work planning process among the Common Chapter agencies (UN Women, UNICEF, UNFPA and UNDP) to facilitate effective implementation of the Common Chapter issues.

KEY ISSUES AND CONCLUSIONS

Issue 1: Defining the roles and responsibilities of Regional Offices at the corporate level

ROAP developed its own governance document on Regional Support Services, which identified the Office’s roles and responsibilities and aligned them across its organizational structure. Key roles at ROAP included: strategic programme development and policy advice; oversight, programme and operational support and quality assurance; UN inter-agency coordination; strategic partnerships and resource mobilization; and knowledge management, among others. The document was developed at the Programme Division’s request in its December 2017 guidance to all ROs to address an earlier UNDP OAI audit recommendation¹ and to follow the conclusions of the Evaluation of the Regional Architecture of UN Women (September 2016). ROs were required to share the completed documents with the Programme

Division and field offices in their respective regions.

However, at the time of audit, UN Women had not yet defined the expected roles and responsibilities of all ROs within the global structure, i.e. in terms of minimum expected requirements in order to avoid inconsistency across regions.

In this context, ongoing UN reforms are expected to change the role and structure of United Nations ROs and may affect how UN Women ROs work with their field offices. ROAP’s SN 2019–2021 stated: *“In light of the UN Development System Repositioning process, together with HQ, the RO will during the period of the SN revisit its regional presence, including its support to PPOs under its DoA, and office typologies.”*

Recommendation 1 (High):

The Change Management Team, taking into account UN Women Change Management and UN reforms at the

¹ Recommendation 1, UNDP OAI Audit Report No. 1779 (13 October 2017): http://audit-public-disclosure.unwomen.org/view_audit_rpt.cfm?audit_id=1779

regional level, to develop and document, in conjunction with ROs, a corporate functional statement on the expected roles and responsibilities of a Regional Office within the global structure, in terms of minimum expected requirements of a Regional Office's role, accountability, authority, the oversight and technical support it provides to its field offices.

Issue 2: Identifying comparative advantages for advocacy and communications

According to external stakeholders interviewed by IAS and IAS' own assessment, UN Women was a visible and active agency among United Nations ROs in Bangkok, but the Entity needed to advance towards full recognition as the pre-eminent agency on gender equality. In particular, ROAP could strengthen its position as a source of technical and programming expertise on gender equality and women's empowerment among the regional UN offices to overcome some perceptions that UN Women lacked the technical expertise and experience of more established agencies. One potential action to build ROAP's profile would be to take the lead in organizing donors collectively to discuss gender equality issues and ROAP's strategic priorities, and to map programming opportunities.

Recommendation 2 (High):

The Regional Director, ROAP, to further elaborate ROAP's comparative advantages *vis-à-vis* other partners, emphasizing these advantages in its advocacy and communications work. As part of these advocacy efforts, the Regional Director could consider establishing a donor group or platform on gender mainstreaming priorities in the region to align donor and regional priorities.

Issue 3: Advocating for coordination on gender equality issues among Common Chapter agencies and within the region

ROAP actively supported gender equality throughout the region. The Office had leadership roles in multiple regional gender thematic groups and participated in the UN Sustainable Development Group of the Asia-Pacific and in the UN Development Group Asia-Pacific Quality Support and Advice System. ROAP worked with UNOPS on development of guidelines on gender and infrastructure and engaged in joint programming with a range of UN organizations at regional level. At a field office level, ROAP provided support for local offices to advance gender equality.

While ROAP's coordination efforts were strong in several areas, the potential value of the Common Chapter arrangement (UN Women, UNICEF, UNFPA and UNDP) was still largely undeveloped. A regional Steering Committee, under the leadership of the UNFPA Regional Director, was formed in February 2019 and a common reporting process was adopted. The Common Chapter agencies also actively collaborated in advocacy, joint research and certain outreach activities. However, the inherent competition among UN organizations for gender coordination funding was a risk that affects coordination. One external stakeholder interviewed suggested that the agencies should compare their strategies to identify opportunities for joint work and to avoid duplication.

IAS advises the Regional Director, ROAP, to advocate for a coordination work planning process with the Regional Directors of the Common Chapter agencies to facilitate effective implementation of the Common Chapter issues, including joint programming opportunities.

ROAP management identified a number of steps to monitor country-level coordination in support of gender equality and the empowerment of women, such as reviewing the United Nations Development Assistance Frameworks (UNDAFs) and COs' annual reports, and capacity development of COs and Gender Theme Groups of UN Country Teams, including facilitating roll-out of the Gender Equality Scorecard for their use. ROAP also directly supported PPOs in implementing UN Women's coordination mandate, but it did not have a region-wide overview of how COs were implementing their coordination practices. A periodic stocktaking exercise of country-level coordination practices throughout the region could assist ROAP in identifying good practices, planning future programmes, enhancing UN Women's coordination efforts in the region, and avoiding issues that may conflict with regional priorities.

Recommendation 3 (Medium):

The Regional Director, ROAP, to:

- Establish a process to conduct periodic stocktaking of region-wide coordination mandate-related work performed at the field level, to identify successful coordination practices that support gender mainstreaming.
- Define a regional coordination strategy in line with regional priorities.

Issue 4: Improving the approaches to resource mobilization

ROAP's SN emphasized the Office's mandate to support field offices, in addition to its regional coordination and programming responsibilities. The total projected budget of ROAP's SN for 2019–2021 was approximately US\$ 51 million, of which approximately US\$ 44 million was non-core resources (to be mobilized or already available).

With its RO mandate, ROAP was responsible for supporting field offices in their resource mobilization efforts as well as mobilizing resources for its own regional programmes. As highlighted by the interviewed stakeholders, this may contribute to a situation where limited resources dedicated by field offices in the region to resource mobilization may be torn between potentially competing regional and country-level resource mobilization efforts. ROAP believed it had largely addressed these competing responsibilities through: (a) dedicated support to help field offices mobilize resources, including offices in countries with little donor interest; (b) engaging field offices in regional programming; and (c) having set criteria under what conditions to engage

in and fundraise for cross-border or regional programming, to ensure complementarity rather than conflicting priorities. Nevertheless, without clear organizational guidance to ROs on how to balance the competing resource mobilization objectives, ROAP would benefit from strengthening its own clear approach to supporting resource mobilization.

Recommendation 4 (High):

To address the potentially conflicting efforts of mobilizing resources for the RO SN versus supporting field offices in their own resource mobilization, the Regional Director, ROAP, to align field office resource mobilization priorities with those of the RO, and build on and consolidate RO and CO resource mobilization efforts to attract funding.

B. Regional programme and project management

As of 30 September 2019, ROAP's regional programme portfolio comprised seven regional programmes with a total budget of US\$ 59.8 million, funded mainly by bilateral and multilateral donors.

ROAP's regional programme and project management was satisfactory overall, including regional project design and implementation covering a variety of priority countries with involvement of COs and regional and national stakeholders; generally effective technical and financial monitoring; and generally timely project implementation and closure. ROAP followed a good practice of creating inception phases for larger projects. Inception delays were generally brought on track at later project stages.

IAS noted that some improvement was needed in streamlining regional project design in duration, scope and budget; improving regional project governance, risk management and communication with donors; and there were opportunities to enhance the value for money of project monitoring missions.

IAS also noted that further corporate guidance was needed in project document design and appraisal, particularly for short-term funded projects, as well as in project risk management and financial reporting under joint programmes with other UN organizations.

KEY ISSUES AND CONCLUSIONS

Issue 5: Strengthening regional project design

In general, the regional projects reviewed by IAS had well-designed project documents and an effective project management structure with appropriate accountability mechanisms. However, the nature and design of several projects presented some challenges:

- A number of projects were of short-term nature and for large amounts, e.g. a US\$ 6.8 million project on Prevention of Violent Extremism (PVE) to be delivered in one year. An ambitious project scope covering several countries in a short period of time, potentially caused by weaknesses in the project design and approval, could result in weak project sustainability. A light external evaluation of two such projects highlighted the short time frame as a challenge to achieving sustainability, especially for PVE, which requires longer-term engagement to have an impact. The evaluation also identified the need for greater stakeholder collaboration at all levels and project stages. ROAP indicated that, for short-term projects, it performed feasibility analysis of implementation capacity; scalability of results and expected impact; and ensured risk mitigation plans. In addition, ROAP had asked the Programme and Strategic Partnership Divisions for programming guidance; a custom project document template; and a modified project appraisal mechanism to benefit field offices managing short-term projects, given

that their short timeline might not permit standard appraisal procedures.

- For another project (US\$ 5.6 million), the funds were to be used over five years in three country groups (Nepal, Philippines and the Pacific Islands). The project's objectives appeared, in IAS' view, too ambitious for the available funds, spread thinly over scope and duration, to achieve the expected results and impact. Moreover, a negative 16 per cent exchange rate difference for the donor currency that arose between March 2018 (donor agreement signature) and September 2019 might not allow ROAP to achieve all project results set out in the project document.
- Some project documents did not consistently follow all project design elements, e.g. sustainability or exit strategy to ensure subsequent national ownership of the interventions was not available for short-term projects; and elements of risk management and a workplan were missing from another large project. Existing corporate programme formulation policies and project document template do not capture project design elements such as an exit strategy or sustainability. ROAP indicated that, despite the short-term nature of the projects, sustainability was ensured through partner capacity building, knowledge management, policy development under projects and continued support from certain donors.

See Recommendations 5 and 6 below.

Issue 6: Improving regional project governance, risk management and communication with donors

In general, ROAP had adequate project governance and risk management processes. However, some projects showed challenges in this regard:

- Governance of regional projects involved regular engagement with relevant COs. However, the frequency of ROAP's monitoring and coordination efforts varied between the projects reviewed by IAS, potentially impacting the COs' ownership of projects.
- The communication and level of engagement with external stakeholders, especially donors, on project implementation progress or delays were not consistent among projects and depended on project manager style. For short-term projects, informal communication channels were mostly used. This inconsistency was reflected in feedback from donors, with some noting excellent communication and others not. Donors may not have been informed about project progress and risks in a timely manner. ROAP indicated that large projects implemented over several years had communication strategies in place, and advised that it would ensure that simpler communications strategies were developed for short-term or smaller projects.
- This divergence was noted between the governance structures of short-term and longer-term projects, where short-term project documents foresaw governance mechanisms such as Steering Committees, which were not always followed.
- Project risks and mitigation measures were generally included in project documents, but evidence of systematic monitoring of project risks and mitigation measures was not generally available, which could adversely impact the achievement of UN Women and ROAP's strategic, programmatic and operational objectives. ROAP indicated it had developed a project risk registry and monitoring template that would require monthly updates by each project manager through monthly project meetings.
- For one project, the Project Appraisal Committee (PAC) reviewed the project after the donor agreement had already been signed, thus weakening the project's quality assurance mechanism.

The IEAS Project Life Cycle Gap Assessment (advisory assessment for the Programme Division, completed in October 2019) already made recommendations to ensure that all project design elements, including exit strategy and sustainability, are included in the project document template and guidance and assurance mechanisms, and that risk management is embedded in the project life cycle, as part of the decision-making process.

Recommendation 5 (Medium):

The Director, Policy, Programme and Intergovernmental Division, in consultation with ROs and the Enterprise Risk Management (ERM) Specialist, as applicable, to:

- Consider a light project document template and adjusted project appraisal mechanism for projects with short-term funding and targeted interventions.
- Provide a clear placeholder for project risks and mitigation measures in the project document template, and expand the ERM system to capture significant project risks and mitigation measures linking project risks to RO/CO level risks.

Recommendation 6 (Medium):

The Regional Director, ROAP, to ensure that project design is feasible in duration, scope, geographic location and budget. In doing so, ROAP to review its strategic positioning and implementation strategy, especially for short-term funding and programmes which require long-term intervention to demonstrate impact.

IAS also advises the Regional Director, ROAP, to ensure that:

- *project governance and risk management mechanisms are consistently followed during project implementation; and*
- *all project managers follow consistent project management principles, including communication with internal and external stakeholders, and that ROAP management has oversight over such communication.*

Issue 7: Streamlining regional project management under joint programmes with other UN organizations

UN organizations may follow different project implementation and reporting practices which can increase the challenges around joint programming. Under one programme, another UN organization was able to report a higher rate of delivery (expenditure) and requested the next instalment from the donor much earlier than UN Women because the other organization included the committed but undisbursed staff salaries in the expenditure, while UN Women's financial reporting practice was to include only disbursed salaries. As a result, the programme portion implemented by ROAP was delayed due to the lower delivery calculation and later availability of a new donor allocation. ROAP indicated that a solution for this corporate financial reporting issue was being sought with the Financial Management Service.

IAS advises the Deputy Director, Financial Management Service, to consider a solution for financial reporting practices to donors in order to permit timely receipt of donor allocations in alignment with other UN organizations engaged in joint programmes with UN Women.

In another joint programme implemented by ROAP, UN Women had the role of both Convening Agent and Administrative Agent. The Joint Programming Guidance required a 'firewall' between these two roles. ROAP indicated that these roles were segregated between the Programme Teams and the Resource Management and Operations Unit.

IAS advises the Regional Director, ROAP, to document the segregation of different roles in joint programme implementation. ROAP committed to document the firewall between the two roles.

Issue 8: Enhancing the value for money of project monitoring missions

The frequency and nature of project monitoring missions varied between projects, and value for money was considered when planning certain missions. ROAP programme teams visited several COs a number of times, especially for financial monitoring of Implementing Partners. While monitoring missions were often indispensable, some monitoring responsibilities could be delegated to COs, providing them with adequate resources for monitoring, in order to reduce travel costs, environmental impact, and build CO capacity and ownership of project results. See also Issue 13 on the overall value for money of travel activities.

ROAP indicated that monitoring plans and methods varied based on project needs, but stated it would ensure that monitoring methods and frequency of monitoring would in future strike a balance between expected results and monitoring costs, including opportunity costs related to regional staff absence.

Recommendation 7 (Medium):

The Regional Director, ROAP, to streamline monitoring and capacity building missions, especially to countries that have adequate CO structures in place, delegating certain monitoring responsibilities and resources to field offices.

C. Regional governance, risk management and internal controls

ROAP's overall budget was US\$ 14.9 million in 2018 and US\$ 15.6 million in 2019.

As of 30 September 2019, ROAP (including the PPO for Thailand) had 24 international staff, 19 national staff, 18 service contractors, 1 UN volunteer, 22 consultants and 9 interns. A further 10 international staff and 3 national staff positions were vacant.

ROAP's regional governance, risk management and internal controls were satisfactory overall:

- ROAP had an appropriate structure and had made efforts to optimize the staffing structure in the region, focusing on priority countries.
- ROAP provided proactive and risk-based technical and operational advice, support, capacity building, and monitoring and oversight for COs and PPOs in the region, based on its Management Support Strategy and Operational Risk Management Strategy.
- Overall, it had an effective internal control system and framework, including for the PPOs under its purview.
- ROAP demonstrated an adequate control environment and office culture, took action on fraud prevention, and guided COs and PPOs in strengthening their control environment and control activities.
- ROAP generally had effective data management through corporate information systems, maintained structured records and had established a Help Desk system for the operational services it provided to COs and PPOs.

IAS noted that improvement was needed in strengthening ROAP's technical advisors' role in serving countries in the region, as most of their current work was focused on regional project management. There were opportunities to move towards more risk-focused controls in ROAP's compliance-driven control framework, and to minimize printing, paper-based approvals and filing.

KEY ISSUES AND CONCLUSIONS

Issue 9: Strengthening technical advisors' role in serving countries in the region

Over the last few years, ROAP made efforts to optimize the grading and funding of managerial and operational staff and non-staff contracts in the region. This resulted in the creation of new Institution Budget (IB) and core-funded contracts in priority countries by shifting such funding between ROAP, COs and PPOs in the region. This was done in part at the cost of moving ROAP's technical (programme) officers into non-core, project-funded posts and involving them in regional project resource mobilization. As explained by ROAP, these decisions were made due to decreased IB and core funding for the region, significant decentralization of cross-cutting and management functions from headquarters to ROs, and in line with corporate guidance at the time on resource mobilization at the regional level.

For instance, as of 30 June 2019, of 21 technical officers among ROAP's five principal Programme Teams, 14 were on non-core funded contracts, one on a partly non-core funded contract, one on an XB-funded contract, one on a Junior Professional Officer (JPO) contract, and one on a

fellowship contract. Only three technical officers were on core-funded contracts. As a result and in accordance with donor agreements, most technical officers were required to work most of their time as project managers for regional non-core funded projects, instead of as technical advisors for the countries in the region, providing technical support and backstopping for national projects. These tasks would have to be performed in spare time or by diverting attention from project management, which may not be fully sustainable or transparent. This weakened ROAP's role as a technical support hub for the region, particularly for countries not covered by projects managed by the technical officers. The few technical officers funded by core funds may not be sufficient to cover the region which had a programme presence in 24 countries.

The technical officers did not have any formal linkages ("technical DoA" or "dotted line") with their respective policy or technical sections at headquarters (this was also identified by the Evaluation of the Regional Architecture of UN Women, September 2016). This could lead to inconsistencies in quality of the technical support provided, due to limited policy guidance, technical oversight and

knowledge exchange from headquarters to ROs and other field offices.

It should be noted that staffing of technical officers at headquarters and in ROs, as well as reporting lines, could change as a result of the ongoing Change Management initiative.

Recommendation 8 (High):

The Change Management Team, in coordination with other divisions and in line with potential staffing changes as a result of the Change Management initiative, to explore more sustainable funding for the required core capacity of principal technical officers in each RO (multi-disciplinary team for key impact areas in the region), to strengthen their role as technical advisors for the regions.

Recommendation 9 (High):

The Director, Policy, Programme and Intergovernmental Division, in line with potential staffing changes as a result of the Change Management initiative, to explore solutions for increased headquarters technical oversight, policy guidance and knowledge exchange for the technical (programme) officers in ROs and other field offices.

Issue 10: Moving towards risk-focused controls and minimized printing, paper-based approvals and filing

ROAP had a mature and compliance-driven control framework managed by qualified staff. Considering the required staff time and effort to maintain such a framework, there could be opportunities to review the

controls for their efficiency and move towards some less costly and more risk-focused controls. For example, ROAP generally maintained comprehensive and organized records of its data and documents in UN Women SharePoint, OneDrive and paper files. However, the IAS review of ROAP transactions noted excessive printing and repetitive filing of voluminous documents to ensure a regular audit trail of various Implementing Partners, procurement, human resources, travel and payment transactions. The volume of paper printed was often not commensurate with the value and significance of the transactions. As a result, ROAP's filing system was not entirely environmentally friendly; did not follow the UN's Greening the Blue principles; resulted in additional costs; and required additional storage space.

ROAP indicated that it had identified bottlenecks in systems, policies and procedures and, in consultation with headquarters, would continue to advocate for more streamlined, less costly risk-based controls. ROAP had taken steps towards the use of technology in most key processes, including the recent transition to the e-Procurement system and Atlas Travel module.

Recommendation 10 (Medium):

The Regional Director, ROAP, to explore opportunities and prepare a plan for moving towards minimized printing; electronic reviews and approvals of transactions; and an electronic filing system, where only externally produced supporting documents should be kept in the original.

IAS also advises the Regional Director, ROAP, to consider further opportunities for moving towards less costly and more risk-focused controls in ROAP's control framework.

D. Operations

Atlas-recorded expenditure approved by ROAP (including for other organizational units) totalled US\$ 10.3 million for 2018 and US\$ 8.7 million for January–September 2019. Expenditure approved by other organizational units for ROAP (including payroll) was not part of the audit scope, and totalled US\$ 6.6 million for 2018 and US\$ 4.8 million for January–September 2019.

ROAP's operational processes and corresponding controls, including for the PPOs under its purview, were satisfactory overall, including in the areas of Implementing Partner management, procurement, human resources, finance, Information and Communication Technology, travel, assets, and safety and security.

IAS noted that some improvement was needed in restricting access to ROAP's procurement records stored in the UN Women SharePoint, and strengthening micro-purchasing delegated to requisitioning units to avoid occasional order splitting and limited vendor competition. There were opportunities to better monitor and enhance the value for money of travel.

KEY ISSUES AND CONCLUSIONS

Issue 11: Restricting access to ROAP's procurement records

ROAP maintained a comprehensive procurement document library in the UN Women SharePoint for use by field offices in the region and beyond, which included procurement plans, templates, vendor and consultant rosters, long-term agreements, procurement guidance and training materials. Procurement transaction records were partially stored in dedicated OneDrive folders for use by staff involved in procurement and partially in SharePoint, accessible to all UN Women staff. IAS noted that SharePoint folders included confidential records on vendor selection, including received bids and quotations, which could raise the risk of a potential leak of confidential records and collusion. UN Women's Contract and Procurement Management Policy states that *"the work of the Evaluation Committee is strictly confidential and information about submissions or proposals shall not be publicly revealed."*

ROAP indicated that folders for each procurement were created temporarily only for document circulation to the Evaluation Committees, and that it would remove all such folders to comply with the Policy and in line with the audit finding. However, at the time of writing this report, IAS noted that SharePoint folders still included a multitude of vendor selection records dating back several years.

Issue 12: Strengthening micro-purchasing delegated to requisitioning units

IAS noted occasional order splitting in a short time frame for seven low-value procurements of printing and publishing services, totalling US\$ 29,000 from two vendors. These procurements, due to their value, were delegated by ROAP's Procurement Team to the requisitioning Programme Team. The requisitioning Programme Team requested quotations from vendors for each purchase separately, which resulted in somewhat limited vendor competition. Competition could be improved if similar purchases were combined.

ROAP explained that it provided training to requisitioning units from time to time to ensure compliance with procurement policies and combination of purchases.

Recommendation 11 (Medium):

The Regional Director, ROAP, to:

- Restrict access to confidential records on vendor selection.
- Strengthen monitoring of low-value procurements delegated to requisitioning units, including better management of potential risks of splitting procurement actions.

Issue 13: Value for money of travel activities

ROAP staff often travelled to perform their responsibilities in the region. Staff travel was one of the principal means of monitoring programme and project activities, including those implemented by partners. Some ROAP senior staff went on mission up to 10 times in a quarter. From January 2018 to September 2019, ROAP's overall travel costs (excluding costs incurred for other offices) totalled US\$ 1.9 million or 12 per cent of all operational expenditure (excluding staff costs). There were opportunities to monitor the value for money and alternatives to travel activities to achieve the set objectives.

ROAP indicated that it had already instituted measures for careful consideration of other alternatives to travel, with reminders in each quarterly mission and leave plan. The

frequency of travel was affected by the size and complexity of the Asia–Pacific region; ROAP's quality assurance role; and ROAP's Regional Support Services strategy, which analysed the level of support needed in each country.

Recommendation 12 (Medium):

The Regional Director, ROAP, to:

- Plan staff travel activities more effectively, potentially combining them to reduce travel time and costs.
- Consider other opportunities for monitoring, enhancing value for money and alternatives to travel activities.

III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
1: Defining the roles and responsibilities of Regional Offices at the corporate level	1. The Change Management Team, taking into account UN Women Change Management and UN reforms at the regional level, to develop and document, in conjunction with ROs, a corporate functional statement on the expected roles and responsibilities of a Regional Office within the global structure, in terms of minimum expected requirements of a Regional Offices' role, accountability, authority, the oversight and technical support it provides to its field offices.	Advocacy and Communications	Change Management Team	High	Action plan was being developed by the Change Management Team. ROAP comment: While this recommendation is for headquarters, ROAP believes that there is corporate clarity on the expected roles and responsibilities of ROs. This was clarified in the regional architecture, with further guidance sent out to all ROs and further disseminated to COs, to ensure a common understanding of and facilitate the operationalization of the ROs' corporate roles.	30 September 2020
2: Identifying comparative advantages for advocacy and communications	2. The Regional Director, ROAP, to further elaborate ROAP's comparative advantages <i>vis-à-vis</i> other partners, emphasizing these advantages in its advocacy and communications work. As part of these advocacy efforts, the Regional Director could	Advocacy and Communications	ROAP	High	The Gender Equality Bilateral Partners Group has been established with its first quarterly meeting taking place on 4 December 2019. This group would be co-led with a donor Government, on a rotational basis, and its main objective would be to better align donors' funding interests with the regional priorities. The TOR for the group have been drafted and were being reviewed for broader dissemination to the bilateral partners/members.	Implemented (IAS to review evidence for recommendation closure)

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
	consider establishing a donor group or platform on gender mainstreaming priorities in the region to align donor and regional priorities.					
3: Advocating for coordination on gender equality issues among Common Chapter agencies and within the region	<p>3. The Regional Director, ROAP, to:</p> <ul style="list-style-type: none"> Establish a process to conduct periodic stocktaking of region-wide coordination mandate-related work performed at the field level, to identify successful coordination practices that support gender mainstreaming. Define a regional coordination strategy in line with regional priorities. 	Coordination of gender mainstreaming	ROAP	Medium	<p>On the first point, ROAP agrees that it is very important. ROAP has already been actively engaging with Common Chapter agencies around advocacy, joint research, outreach around key dates and events, etc. Examples include UNFPA/UN Women/UNICEF joint study on linkages between violence against children and women, UNFPA/UN Women co-chairing of the UNiTE working group, and active inter-agency collaboration around the 16 days of activism campaign (25 November–10 December 2018). However, while ROAP continued to advocate for close collaboration, UNFPA was the designated lead for Common Chapter coordination in the Asia-Pacific region.</p> <p>In addition, a review would be undertaken in 2020 on the first results of UN Cooperation Frameworks and the lessons learnt with the new guidance.</p> <p>On the second point, it would be informed by the outcomes of the regional UNDS reform in line with UN Secretary General’s recommendations (May 2019), which would define the opportunities and challenges for a regional coordination strategy, and would be aligned to the functional statement on the expected roles and responsibilities of all ROs within the global structure.</p> <p>A realistic regional coordination strategy with a clear resourcing plan would be developed by Quarter 3, 2020.</p>	30 June 2020
4: Improving the approaches to resource	4. To address the potentially conflicting efforts of mobilizing resources for the RO SN versus	Strategy and resource	ROAP	High	ROAP has established a clear set of criteria in the SN for when ROAP would engage in regional or multi-country programming, to ensure that such programming complements, not competes with, country-level	Implemented (IAS to review evidence for recommendation)

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
mobilization	supporting field offices in their own resource mobilization, the Regional Director, ROAP, to align field office resource mobilization priorities with those of the RO, and build on and consolidate RO and CO resource mobilization efforts to attract funding.	mobilization			<p>resource mobilization and programming (cross-border or emerging issues, or that are sensitive to be addressed at country level, work with regional bodies, etc.). ROAP assists field offices which experience shrinking bilateral ODA, by leveraging additional non-core resources from regional level that otherwise would not be available.</p> <p>In addition, ROAP has already begun two main projects to ensure that there is more systematic approach to mobilize resources in the region: 1) developing RACI (Responsible, Accountable, Consulted and Informed) model, which outlines how different actors in the RO and COs would work together, so there was strong coordination in the region in all areas for resource mobilization (bilateral partners and private sector); and 2) developing an intensive mapping of programmatic priorities and respective funding gaps. This mapping would also enable the RO's Partnerships & Resource Mobilization Team to identify funding areas and better link them to both RO and CO priorities.</p>	closure)
<p>5: Strengthening regional project design</p> <p>6: Improving regional project governance, risk management and communication with donors</p>	<p>5. The Director, Policy, Programme and Intergovernmental Division, in consultation with ROs and the Enterprise Risk Management (ERM) Specialist, as applicable, to:</p> <ul style="list-style-type: none"> Consider a light project document template and adjusted project appraisal mechanism for projects with short-term funding and targeted interventions. 	Programme management	Policy, Programme and Intergovernmental Division	Medium	Action plan was being developed by Policy, Programme and Intergovernmental Division.	30 June 2020

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
	<ul style="list-style-type: none"> Provide a clear placeholder for project risks and mitigation measures in the project document template, and expand the ERM system to capture significant project risks and mitigation measures linking project risks to RO/CO level risks. 					
	<p>6. The Regional Director, ROAP, to ensure that project design is feasible in duration, scope, geographic location and budget. In doing so, ROAP to review its strategic positioning and implementation strategy, especially for short-term funding and programmes which require long-term intervention to demonstrate impact.</p>	Project design	ROAP	Medium	<p>ROAP agrees with the recommendation and will ensure that, in line with good project development practice, it promotes and supports development of projects that are feasible (duration, scope, location and budget).</p> <p>For short-term funded projects, ROAP considers the feasibility and scalability of results, and the impact of interventions. Issues of implementation capacity have also been analyzed carefully, including extensive risk mitigation plans in place, given the project sensitivity. As a result and despite the short-term nature of the projects, sustainability has been ensured through:</p> <ul style="list-style-type: none"> - capacity building of partners and institutional strengthening of Government actors and CSOs; and - integration of policy development and legislative reform components, to ensure institutionalization of efforts and their ownership by Government and other national stakeholders beyond the project timeframe. <p>However, contextual realities, such as the declining levels of the ODA and multi-year, quality funding to support the UN mandate (and UN</p>	30 April 2020

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
					<p>Women's regional priorities), mean that ROAP would look to optimize on <u>all</u> funding opportunities. On short-term funding, ROAP's focus would be on the optimal use of the same (namely to demonstrate the business cases for increased investment in specific programmatic interventions, and in UN Women in particular) and, to the extent possible, to convert such short-term funding into longer-term programmatic support.</p>	
<p>8: Enhancing the value for money of project monitoring missions</p>	<p>7. The Regional Director, ROAP, to streamline monitoring and capacity building missions, especially to countries that have adequate CO structures in place, delegating certain monitoring responsibilities and resources to field offices.</p>	<p>Programme management</p>	<p>ROAP</p>	<p>Medium</p>	<p>ROAP had already instituted measures of ensuring travel is conducted after careful consideration of other means of reaching the same objective (e.g. skype calls, email correspondence, webinars, and using local capacity). Please see detailed response for Recommendation 12, as a large part of travel relates to monitoring.</p> <p>In addition, ROAP will continue to utilize the capacity and oversight of COs to monitor projects as much as possible and make sure that remote oversight and site visits are optimized in regional projects. This will be done by reviewing project monitoring plans and MERP of the ROAP AWP.</p>	<p>Implemented</p>
<p>9: Strengthening technical advisors' role in serving the countries in the region</p>	<p>8. The Change Management Team, in coordination with other divisions and in line with potential staffing changes as a result of the Change Management initiative, to explore more sustainable funding for the required core capacity of principal technical officers in each RO (multi-disciplinary team for key impact areas in the region), to strengthen their role as</p>	<p>Organizational structure, authority, capacity and reporting lines</p>	<p>Change Management Team</p>	<p>High</p>	<p>Action plan was being developed by the Change Management Team, who accepted IAS' revised recommendation.</p> <p>The Change Management Team and the Strategy, Planning, Resources and Effectiveness Division also commented that it is not given that the technical officers should only be funded by IB or core funds. It depends on the expected deliverables and the source of funding, which in most cases are included in the AWP. The ability to fund these posts is also dependent on the respective business model as well as the resources available. Also, the need for targeted interventions to maximize impact was the primary reason behind the Change Management exercise.</p> <p>ROAP comment: Solutions for increased corporate funding lie squarely with headquarters and, as per the Regional Architecture evaluation,</p>	<p>30 September 2020</p>

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
	technical advisors for the regions.				ROs should be adequately resourced with core positions for them to effectively undertake their core mandate. This had not been realized and, with both decreased IB and core position funding, ROAP had to be innovative to ensure the little resources available were used in creating key positions for priority countries, whilst maintaining the minimum capacity at regional level to serve the region in core functions.	
	9. The Director, Policy, Programme and Intergovernmental Division, in line with potential staffing changes as a result of the Change Management initiative, to explore solutions for increased headquarters technical oversight, policy guidance and knowledge exchange for the technical (programme) officers in ROs and other field offices.	Organizational structure, authority, capacity and reporting lines	Policy, Programme and Intergovernmental Division	High	Action plan was being developed by Policy, Programme and Intergovernmental Division. Change Management Team's comment: The recommendation needs to be addressed in the context of decentralization of policy support and the resulting matrix arrangements agreed as part of the Change Management process.	30 September 2020
10: Moving towards risk-focused controls and minimized printing, paper-based approvals and filing	10. The Regional Director, ROAP, to explore opportunities and prepare a plan for moving towards minimized printing; electronic reviews and approvals of transactions; and an electronic filing system, where only externally produced supporting documents should be kept in the original.	Internal control framework	ROAP	Medium	ROAP has already gone a step in moving towards automation of various processes. A Helpdesk system based on the corporate SharePoint platform was designed and has been actively used since 2015 to receive payment requests, track them, including document submission. Regarding supporting documents, some hard copies have been kept as a transitional measure, in line with the Document Management Policy, section 5.3.6. In addition, ROAP has already implemented the e-Procurement system since early 2019, with the processes of procurement tendering, approvals, and evaluations undertaken online. By April 2020, ROAP	30 April 2020

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
					would have fully implemented the Atlas Travel module, which would further streamline processes and facilitate e- transaction processing, approval and filing.	
<p>11: Restricting access to ROAP's procurement records</p> <p>12: Strengthening micro-purchasing delegated to requisitioning units</p>	<p>11. The Regional Director, ROAP, to:</p> <ul style="list-style-type: none"> Restrict access to confidential records on vendor selection. Strengthen monitoring of low-value procurements delegated to requisitioning units, including better management of potential risks of splitting procurement actions. 	Procurement management	ROAP	Medium	<p>ROAP acknowledges the recommendation and would like to highlight the following:</p> <p><u>Restrict access to confidential records on vendor selection</u></p> <p>There was a technical problem with the folders and files created and/or revised, and these could not be deleted. ROAP maintained temporary folders in SharePoint for e-Procurement solicitations and documents for the RPRC. In the meantime, ROAP deleted unused files in SharePoint folders. ROAP's ICT Specialist was working on final deletion of some remaining documents.</p> <p>Meanwhile, to ensure this was avoided in future, all files of a temporary nature would be shared with RPRC via OneDrive and not SharePoint.</p> <p><u>Strengthen monitoring of low-value procurements</u></p> <p>ROAP already has elaborate controls in managing micro-canvassing of low procurement values. Given the low-value transactions, procurement was managed within the requisitioning units. The requisitioner acts as the initiator, and budget owner/project manager is the approver, being the first and second control points. With the third control point being the approving manager to approve the purchase order or the accounts payable voucher.</p> <p>To reinforce ROAP's previous response in the detailed comments, the seven low-value procurements totalling \$29,000 were processed in compliance with the policy.</p> <p>ROAP's Procurement Team has also provided training to Programme Teams from time to time to ensure compliance with regulations and,</p>	Implemented

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
					<p>wherever possible, all payments to a single supplier would be processed as one. More to this, the solicitation process was done in accordance with requirements, where only two quotations were required for procurements lower than US\$ 5,000, as per micro-purchasing guidelines.</p> <p>In addition, ROAP also wishes to highlight that additional measures have been put in place to ensure strengthened application of the micro-purchasing guidelines, through internal communication in November 2019.</p>	
13: Value for money of travel activities	<p>12. The Regional Director, ROAP, to:</p> <ul style="list-style-type: none"> Plan staff travel activities more effectively, potentially combining them to reduce travel time and costs. Consider other opportunities for monitoring, enhancing value for money and alternatives to travel activities. 	Travel management	ROAP	Medium	<p>The recommendation is well acknowledged. ROAP wishes to make the following comments.</p> <p>ROAP had already instituted measures of ensuring travel is conducted after careful consideration of other means of reaching the same objective (e.g. skype calls, email correspondence, webinars, using local capacity, among others). These also include a clause in the Mission and Leave Plan template as a constant reminder to all to ensure this is adhered to. ROAP will continue to institute this, in cognizance of the other factors below.</p> <p>The size of the Asia-Pacific region, the complexity, the levels of capacity, and communication technology status in each country all determine the effectiveness of each means of communication and hence affect the extent of travel. A lot of implementation takes place in rural areas and involve capacity building, and various ROAP officials are not only Project Managers, but also Policy Advisors who must directly contribute to project implementation in the field. In addition, the quality assurance role of the RO requires frequent direct interface with field offices, given the need for physical validation of critical items.</p> <p>Travel to field offices is also largely affected by the Regional Support Strategy, in which ROAP analyses the nature of support needed for each</p>	Implemented

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
					country, given the level of previous support, capacity constraints, any operational/programmatic concerns, risks, etc. This also informs ROAP, whether offsite or onsite support is needed, and how often. ROAP's coordinated approach to this exercise is reflected in its coordinated strategy for capacity building and surge missions.	

Annex 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES

A. AUDIT RATINGS

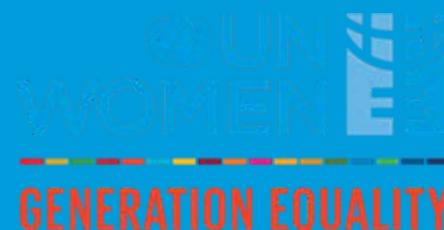
Satisfactory	The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
Some Improvement Needed	The assessed 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.
Major Improvement Needed	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.
Unsatisfactory	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

High (Critical)	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.
Medium (Important)	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.
Low	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 the Country Office management, either during the exit meeting or through a separate memo 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.



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