INTERNAL AUDIT REPORT
MANAGING TEMPORARY STAFF PLACEMENT: DETAIL ASSIGNMENTS AND EXTENDED MISSIONS
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INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)
INTERNAL AUDIT SERVICE (IAS)
UN WOMEN

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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 temporary staff placements in UN Women. A temporary staff placement is used when there is an immediate need to deploy a staff member: (a) as a replacement for someone on a relatively long period of leave; (b) to fill a vacant staff post while recruitment is yet to be finalized; or (c) to perform ad hoc duties that cannot be assigned to non-staff personnel or which current staffing cannot fulfil. Due to their relatively simple and quick processes, the most commonly used modalities for temporary staff placement are ‘detail assignment’ and ‘extended mission’. A detail assignment requires a competitive selection process with the receiving unit covering the payroll cost and all travel-related expenses such as daily subsistence allowance and flights, where incurred. An extended mission is a non-competitive selection where the releasing unit usually covers the payroll cost and the receiving unit only covers travel-related expenses (though a different funding arrangement may be mutually agreed upon between the releasing and receiving units).

The main objectives of the audit were to assess whether UN Women (a) processes and manages temporary staff placements in an effective and efficient manner; and (b) enhances the sharing of knowledge, experiences and best practices between its units. The scope of the audit included the effectiveness of governance arrangements and existing controls over temporary staff placements; adequacy of the Policy, Procedure and Guidance (PPG) framework on temporary staff placements; and an assessment of cost consciousness and result-focused principles when using detail assignment and extended mission modalities. The audit sample was based on detail assignments and extended missions from 1 January 2018 to 29 February 2020, but with some elements of the review extended to July 2020.

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

Audit opinion and overall audit rating

The two most used modalities for temporary staff placement, namely detail assignment and extended mission, are governed by separate policies. The Human Resources Division is the designated policy owner of the Detail Assignment Guidelines, and the Procurement Section is the policy owner of the Duty Travel Policy which covers extended missions in terms of associated travel costs. While detail assignments are only open to staff members, there is no clear prohibition for non-staff personnel to go on an extended mission, although this is unlikely to occur due to the non-staff personnel’s contract duration.

Detail assignments are usually organized through a competitive process where the staff member concerned has to pass eligibility criteria and meet the qualifications stated in the vacancy announcement. Detail assignment requests have to go through the HR Division for screening, through the Programme Support Management Unit in cases involving field offices, and through the Budget Division for changing the chart of account to be used for the detail assignment post. Extended missions simply require a direct selection arranged between two offices without any form of competition. In either modality, the availability of budget to cover the assignment has to be certified by an authorized official and any related advances or payments have to be approved by the head of unit with appropriate delegation of authority.

The lack of a centralized and automated tool to report on the overall costs and usage of temporary staff placement presents a significant challenge to their effective oversight. Any report or analysis can only be conducted manually. For this audit, IAS used detail assignment vacancy announcements to reconstruct 96 detail assignments from July 2018 to July 2020 through the emails sent by HR, while unadvertised detail
assignments remained unknown and were therefore not reviewed. Due to incomplete records, IAS was only able to estimate the daily subsistence allowance (DSA) costs for the 96 advertised detail assignments, which was approximately US$ 2.5 million over the two-year period. It is even more difficult to determine overall costs for extended missions because they cannot be readily identified as they are not recruitment exercises per se. Total costs for either detail assignments or extended missions are not segregated in ATLAS, i.e., with dedicated chart of account, based on the type of travel or assignment.

IAS considers the current process as generally established, relevant and functioning with some enhancement needed to the policy and its monitoring to ensure it is consistently applied and provides the best value for money to the organization. The benefits of these two modalities in helping with business continuity and coverage in many cases cannot be discounted. They are crucial for a small entity such as UN Women.

IAS assessed the management of temporary staff placements as Some Improvement Needed, meaning “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. The rating was mainly due to improvements required in the following areas:

- **Improving the effectiveness of governance arrangements to oversee and maximize the value for money of temporary staff placements**: Clarifying and strengthening Business Process Owner authority for overseeing the policy on temporary staff placements to ensure it is effective and mitigates risks; responsibility for periodic monitoring and reporting; and for approving exceptions, as well as providing guidance on emerging issues.

- **Improving existing policies on temporary staff placements to better address risks and gaps through**: (a) spearheading and providing guidance on the overall process used for temporary staff placement to the units involved and incorporating identified risks; (b) harmonizing the different modalities (i.e., detail assignment and extended mission) into one policy; and (c) defining a special review process for exceptions.

- **Revisiting controls so they**: (a) are effective in addressing operational risks; (b) maintain a balance between the competing needs of the releasing and receiving units; (c) ensure a fair and transparent selection process; (d) ensure that objectives of temporary staff placements are fully achieved; and (e) adequately manage the performance of staff members who undertake temporary placements.

- **Enhancing value for money of temporary staff placements**: (a) receiving units using cost–benefit analysis when choosing between available modalities; (b) avoiding the use of temporary staff placements for entry-level posts that can be more easily filled by other personnel such as local consultants, individual service contractors, UN volunteers, or interns; (c) negotiating monthly living allowance rates for extended placements (i.e. those exceeding three months); and (d) adequately documenting shared knowledge.

IAS made one high priority recommendation, meaning “prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women.” The recommendation is presented below.

- The Director, Human Resources to assume the role of Business Process Owner for overseeing the policy on temporary staff placements while leaving the processing controls to receiving and releasing units. This would include: (a) revising and strengthening existing guidelines to address the gaps identified in this report; (b) establishing clear responsibility for periodic monitoring, reporting and improvement; (c) emphasizing accountability for results; and (d) functioning as the approving authority for exceptions and other temporary staff placement issues.

In addition, IAS made four medium priority recommendations, meaning “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 mainly relate to ensuring the adequacy of policy design in the form of an overarching policy framework and system for temporary staff placements; enhancing the effectiveness of current controls to apply them throughout the use of the two processes; and demonstrating cost consciousness and result-focused principles.
Low priority issues are not included in this report but have been discussed directly with management and actions have been initiated to address them.

Management comments and action plan

Management has committed to developing an action plan to address the risks identified in the report. In line with standard procedures, IAS will follow up on management’s implementation of actions to address the issues identified in this audit. Management comments and/or additional information provided have been incorporated in the report, where appropriate.

Lisa Sutton
Lisa Sutton, Director
Independent Evaluation and Audit Services
# ACRONYMS AND ABBREVIATIONS

<table>
<thead>
<tr>
<th>Acronym</th>
<th>Description</th>
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<tr>
<td>DA</td>
<td>Detail Assignment</td>
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<tr>
<td>DSA</td>
<td>Daily Subsistence Allowance</td>
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<td>EM</td>
<td>Extended Mission</td>
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<tr>
<td>HR</td>
<td>Human Resources</td>
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<td>HRBP</td>
<td>HR Business Partner</td>
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<td>IAS</td>
<td>Internal Audit Service</td>
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<td>IEAS</td>
<td>Independent Evaluation and Audit Services</td>
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<td>IIA</td>
<td>Institute of Internal Auditors</td>
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<td>PMD</td>
<td>Performance Management and Development</td>
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<td>PPG</td>
<td>Policy, Procedure and Guidance Framework</td>
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<td>SSA</td>
<td>Special Service Agreement</td>
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<td>ToR</td>
<td>Terms of Reference</td>
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I. INTRODUCTION
IAS included an audit of temporary staff placements in its 2020 risk-based audit plan (including detail assignment [DA] and extended mission [EM]) as an extension of its duty travel audit. IAS observed comparatively high travel costs associated with DAs while its processes, objectives and risks only slightly differed from duty travel. This audit is a cross-cutting thematic engagement that aims to assess the efficiency and effectiveness of DAs and EMs. The use of DAs and EMs had been steadily rising in UN Women as a means to immediately fill staffing gaps and to enhance sharing of knowledge and best practices across the organization.

As with duty travel, which included EMs, the DA process had been decentralized without a central repository at UN Women headquarters to record or capture data of all assignments. Despite the expected significant costs of DAs, UN Women did not have a central system or process to identify their overall costs because DA-related expenditure in Atlas1 was not defined or grouped to monitor the total costs of payroll and travel of the staff member during the assignment. The audit of travel management also identified the same issue with EMs.

This is the first audit of DAs in UN Women, while EMs were briefly covered in the audit of travel management.

II. BACKGROUND
UN Women did not have a policy to govern the temporary placement of staff; however, the Human Resources (HR) Division had made attempts to standardize the process and make it more competitive and transparent by issuing DA guidelines. According to the HR Guidelines on Detail Assignments issued on 12 October 2017, the purpose of a DA is to temporarily fill an immediate gap in a receiving unit’s staffing structure, whether for a vacant post while recruitment is under way or for a specific professional need beyond the unit’s current capacity. Each assignment can be created for a period of two weeks up to three months, but with provision for an exceptional extension up to a maximum of six months. UN Women also uses EMs for the same purpose, but the latter are managed slightly differently, i.e., the candidate is identified directly, while the DA involves a selection process among candidates who applied to a vacancy announcement. Therefore, DAs represent a viable option to provide additional staffing resources where there are or will be gaps, and staff members can gain additional experience in exploring cross-functional opportunities to support their career development.

DAs are also expected to enhance the sharing of knowledge, work experiences and best practices between receiving and releasing units across UN Women. Though DAs provide opportunities for learning and development of staff members, according to the current DA guidelines, DAs are not meant for this purpose and a job swap would be the better modality for training purposes. Moreover, DA is only available to staff members holding a fixed-term or permanent appointment for at least two years and are expected to assume the DA role immediately. Other personnel under special service agreements (SSAs), temporary appointment or service contract holders (in case of personnel with frequently renewed contracts) are not eligible to apply regardless of the length of time they have worked at UN Women.

Unlike regular staff recruitment, the selection process for DAs and EMs is fully delegated to the receiving unit. The decision does not require further review by a collegial body such as the local or regional Procurement Review Committee or by HR because the selected candidates are already staff members.

After the receiving unit has determined a specific organizational need and has decided that a DA would be the best way to meet that need, it can initiate a DA request. The request for DA is reviewed and advertised by HR. While recommended, DAs are not always advertised and can be arranged directly between offices, in which case the planned DA becomes a mere extended mission. For DAs in field offices, the request also goes through the Programme Support Management Unit for clearance. Once a staff member is selected, the receiving unit needs to advise the Budget Management Team to change the chart of account for the payroll of the selected staff member for

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1 Atlas is the ERP software used in UN Women.
the entire duration of the DA. This is usually achieved through the monetization of the vacant post by the receiving unit. In addition, the receiving unit generally pays the daily subsistence allowance (DSA) and all travel expenses in connection with the DA, although the DA guidelines provide that alternative funding arrangement can be mutually agreed upon between the releasing and receiving units.

Under HR guidelines, a DA should create neither a replacement DA nor a need for additional funding on the part of the releasing unit, i.e., the office where the selected staff member is coming from.

Staff members selected for DAs are entitled to an economy class ticket for any trip duration, DSA, rest and recuperation and danger pay, where applicable. The DA Guidelines do not indicate entitlements to other duty station-related staff benefits such as hardship and non-family duty station allowances.

The EM process is simpler than that of the DA as the receiving unit directly approaches the staff member and/or the head of unit. Therefore, the process does not include a vacancy announcement and competitive selection. Another main difference between EMs and DAs is funding: the releasing unit continues to pay the payroll of the staff member on the extended mission. Moreover, the staff member is entitled to a business class ticket if the trip is more than nine hours long.

For EM, the staff member continues to receive the post adjustment of the releasing unit duty station, regardless of the time already spent at the receiving unit duty station.

Table 1 illustrates the main similarities and differences between DAs, EMs and hiring a consultant under SSA, based on the Detail Assignment Guidelines, Duty Travel Policy and SSA Policy.

<table>
<thead>
<tr>
<th>Main features</th>
<th>Detail assignment</th>
<th>Extended mission</th>
<th>Consultant</th>
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<tr>
<td>Selection process</td>
<td>Competitive</td>
<td>Non-competitive</td>
<td>Competitive</td>
</tr>
<tr>
<td>Eligible candidate</td>
<td>Staff members with a fixed-term or permanent appointment for at least two years</td>
<td>All personnel (including non-staff members)</td>
<td>External or non-staff members</td>
</tr>
</tbody>
</table>
| Salaries and other payroll costs (fees for consultants) | Costs transferred to the receiving unit through change of chart of account
Receives post adjustment of releasing unit duty station | Costs not transferred
Receives post adjustment of releasing unit duty station | Fees charged to hiring unit |
| DSA                                    | Paid by the receiving unit, unless there is an alternative funding arrangement mutually agreed between the two units | Paid by the receiving unit | Where applicable, paid by the hiring unit |
| DSA calculations                       | Based on ICSC DSA rates, but can be negotiated for reduced DSA or lumpsum monthly rate subject to agreement of all parties concerned | Based on ICSC DSA rates at 100 per cent for the first 60 days (except NY) and 75 per cent after 60 days. In NY, first 30 days at 100 per cent, next 30 days at 85 per cent and 67 per cent thereafter | Based on ICSC or negotiated rates |
| Travel entitlement – flight accommodation | Economy regardless of flight duration | Economy if flight duration is less than nine hours
Business class if flight is nine hours or longer | Economy regardless of flight duration |
| Benefits                               | Entitled to rest and recuperation, danger pay where applicable                   | Entitled to rest and recuperation, danger pay where applicable                   | No HR entitlements, except those provided under the SSA Policy. |
III. OBJECTIVES, SCOPE AND METHODOLOGY

The main objectives of the audit were to assess whether DAs or EMs achieved the original intent of: (a) immediately filling a staffing gap in a receiving unit; and (b) enhancing the sharing of knowledge, experiences and best practices within the organization in a transparent, fair and efficient manner while ensuring that overall costs do not exceed the expected benefits.

The scope of the audit included the effectiveness of governance and existing controls over DAs and EMs; adequacy of the PPG framework on temporary staff placements and the compliance therewith; and an assessment of cost consciousness and result-focused principles. The audit sample was based on DAs from 1 January 2018 to 29 February 2020, but with some elements of the review extended to July 2020. EMs were also included in the sample.

Scope limitations included the following: IAS was unable to perform key analyses and tests on the overall costs and complete processing times due to the lack of: (a) a central database to capture all DAs and EMs and their total costs to enable cost comparison with other temporary recruitment such as hiring a consultant under an SSA; (b) means to track and measure the processing time from needs assessment to onboarding of the selected staff member to determine the efficiency of the process; and (c) a central feedback system to analyse the operational effects on the receiving and releasing units.

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

The audit consisted of reviews of PPG, documents and systems, interviews, and discussions with key personnel from field offices and at headquarters. IAS also conducted a survey of selected managers who have received or released a staff member on DA. The audit reviewed samples of individual transactions selected based on analytical review of reports and professional judgement. The sample of transactions mainly focused on risks and weaknesses in the current state of internal controls. The following results were considered in this audit: (a) risk-based field office audits which included review of the recruitment of SSAs; and (b) the duty travel audit which included review of EMs.

IV. AUDIT RESULTS

A. Effectiveness of governance arrangements

**Issue 1: Governance arrangements over temporary staff placement would benefit from clarification on the role of the Business Process Owner and overall monitoring of costs, usage and results**

According to best practices in the public sector, governance arrangements for business processes are established to ensure accountability and so that overall costs do not exceed the expected benefits of the entire process.

While DAs and EMs were considered a useful HR strategy to fill temporary staffing gaps, they were fully decentralized to individual units and offices with HR and Procurement, respectively, having limited oversight roles. This is a common observation across UN Women where process decentralization has not been accompanied by establishment of tailored central oversight, as oversight was not initially included in the design of decentralized governance. This observation was revisited in the IAS meta-synthesis report. No division/unit was directly accountable for monitoring overall costs and usage; ensuring that intended purposes had been served; that lessons learned were reflected as a process improvement exercise (policy effectiveness feedback); and that any issues which arose were resolved in the best interest of the organization (approval of exceptions based on risk tolerance).

As such, each receiving unit did not report on the use, total costs and results of these temporary placements. Feedback was not solicited either from the receiving units to determine if they were satisfied with the results or if the set objectives were actually achieved, or from the releasing units on any challenges they may have experienced in meeting their deliverables.

There was no central monitoring tool for temporary placements, including for their corresponding costs. There had previously been a repository for submitted DA
applications to HR, but this was discontinued in early 2019 when recruitment was transferred to the Taleo system.²

Using manual analysis of DA vacancy announcements, IAS managed to reconstruct 96 DAs from July 2018 to July 2020 through the emails sent by HR, while unadvertised DAs remained unknown and were therefore not reviewed. Due to incomplete records, IAS was only able to estimate the DSA costs for the 96 advertised DAs—approximately US$2.5 million over the two-year period. In addition to DSA, other costs were difficult to quantify such as staff costs,³ tickets, visa and other travel costs; and, in cases of some hardship missions, rest and recuperation costs and danger pay were also difficult to calculate. For the releasing units, there could be tangible and intangible costs related to replacing staff on DA or in managing workloads with one less staff member. This information could have been analysed and reviewed to support whether continuation of this practice is viable and sustainable for UN Women as a whole.

The cost–benefit trade off of EMs versus their original intent of temporarily filling staffing gaps might be even more difficult to ascertain as the payroll for staff on mission continues to be paid by the releasing unit even in cases where the EM lasted for over six months. It should be noted that there is no limit for the duration of an EM; however, the provision for changing duty station after six months of continuous assignment in another duty station, and other duty station-based allowances such as hardship and non-family station allowances.

For EM, the staff member continues to receive the post adjustment of the releasing unit duty station regardless of the time already spent or will be spent at the receiving unit duty station. Post adjustment aims to reflect changes in the cost of living in a duty station and this may contravene UN Staff Regulations and Rules.⁴

Without proper oversight and monitoring from the beginning to the end of the process, there is a risk that DAs and EMs may not achieve their original intent, while also failing to demonstrate cost consciousness and result-focused principles.

The temporary staff placement process is one of the examples of so-called “orphaned” processes, which results from not yet fully matured corporate arrangements for business process governance, i.e., with good intent, the process of temporarily filling staffing gaps using DAs or EMs; however, good governance is not fully thought through. In these cases, the organization would benefit from a protocol outlining how to set up a business process, including: policy, definition and responsibilities of the business owner; contributing units and staff; and the system and controls to demonstrate cost consciousness in management, monitoring and feedback to ensure policy enhancement.

This issue was covered in the IAS audit of Policy Cycle Management in 2020, the report of which was anticipated at the time of issuance of this report.

Recommendation 1 (High):

The Director, Human Resources to assume the role of Business Process Owner for overseeing the policy on temporary staff placements while leaving the processing controls to receiving and releasing units. This would include:

² Taleo is a new HR tool for recruitment used by UN Women to replace the UNDP system. Receiving units are given limited access to their respective job postings.

³ Staff costs include salaries, post adjustment (which as per UN Staff Regulations and Rules can be changed after six months of continuous assignment in another duty station), and other duty station-based allowances such as hardship and non-family station allowances.

⁴ UN Staff Regulations and Rules (SRR) 3.7: While the salary of a staff member is normally subject to the post adjustment of his or her duty station during assignments for one year or more, alternative arrangements may be made by the Secretary-General (SG) under the following circumstances: (i) When a staff member is assigned to a duty station whose post adjustment classification is lower than that of his or her previous duty station, he or she may continue to receive for up to six months the post adjustment applicable to the previous duty station while at least one member of his or her immediate family (spouse and children) remains at that duty station; (ii) When a staff member is assigned to a duty station for less than one year, the SG shall decide at that time whether to apply the post adjustment applicable to the duty station and, if appropriate, to pay a settling-in grant under staff rule 7.14, the mobility incentive under staff rule 3.13 if applicable and hardship allowance and non-family service allowance under staff rules 3.14 and 3.15 or, in lieu of the above, to authorize appropriate subsistence payments; (iii) When a staff member is assigned to a UN field mission for a period of three months or less, the SG shall decide at that time whether to apply the post adjustment applicable to the duty station and, if appropriate, to pay a settling-in grant under staff rule 7.14, the mobility incentive under staff rule 3.13 if applicable and hardship allowance and non-family service allowance under staff rules 3.14 and 3.15 or, in lieu of the above, to authorize appropriate subsistence payments.
B. Adequacy of policy design

Issue 2: No overarching policy framework and system for using DAs and EMs as a form of temporary staff placement to ensure that overall costs do not exceed the expected benefits

Temporary staff placements, according to HR, are a means to achieve “ease of doing business” which is crucial for a relatively small entity such as UN Women. Ideally, if the receiving and releasing units were to manage the process effectively, with necessary oversight from HR, temporary staff placements would be more sustainable and beneficial to the organization. However, the lack of an enhanced overarching policy framework and system is providing less support in ensuring that temporary staff placements are optimized and could meet corporate objectives.

HR issued the Detail Assignment Guidelines to standardize the initiation and application process for DAs without considering risks or issues beyond the DA request approval and receiving of applications. The rationale behind this was the demand from regions to make the DA process nimbler; HR had to balance meeting those demands while also ensuring that due process is followed. As with other decentralized processes, the challenge is to have an underlying policy to facilitate such arrangements and manage risk while ensuring the process is not overly bureaucratic. EMs were covered in the Duty Travel Policy but without defining their intent or indication of maximum duration, etc. Clarity of principles related to the cost-consciousness and results-focused concept were not emphasized in the guidelines. The Duty Travel Policy, which covers EMs and was part of the IAS audit of travel management, indicated inadequate coverage of end-to-end travel process risks and the same cited principles.

Essentially, DAs and EMs (i.e., those lasting beyond the maximum six months) have a similar intent and purpose, yet they have different methods of covering payroll costs. For DA, payroll costs are transferred to the receiving unit, while for EMs as per ATLAS data, the releasing unit could continue to shoulder payroll costs for the staff member. Therefore, an EM creates inequity in the sense that a releasing unit which has already lost the services of the staff member might not have funds to recruit a temporary replacement as it continues to pay for that staff member’s salary and other staff costs; while the receiving unit of the EM obtains a free staff member and covers only DSA and travel costs. In addition, EMs permit business class flights to a staff member subject to the rules set by the Duty Travel Policy, while a staff member on DA always receives an economy flight. There is a need to align the DA and EM modalities to remove inequities in flight/accommodation entitlements and in covering payroll costs, subject to the provisions of Staff Regulations and Rules 3.7.

The DA Guidelines state that they should be followed over any inconsistent provisions contained in other guidelines. However, the DA Guidelines contained inconsistent and vague provisions that could be subject to different interpretations contributing to inconsistencies in their application, such as:

(a) The release of the staff member should not result in the creation of another DA or additional need for funding in the releasing unit to fulfil the duties of the staff member being released. This, however, does not preclude the releasing unit from hiring a potential replacement using a modality other than a DA as long as the cost does not exceed the budgeted salary of the released staff member.

(b) There are funding restrictions where in some cases workarounds are made to enable the DA to proceed, such as using non-core funds for Institutional Budget-funded posts, and Institutional Budget funds for core-funded post, or vice versa. Additionally, when staff from headquarters where post adjustment is quite high, post monetization is agreed for a period longer than the DA duration. Reportedly, the receiving unit could be using a six-month salary budget for a three-month DA which could become more complicated if an extension becomes necessary.
The purpose of DAs is to enable the receiving unit to meet clearly defined strategic and pressing staffing needs without negatively impacting the releasing unit’s ability to meet deliverables. The guidelines allow, in exceptional cases, a maximum duration of six months for DAs which has become the norm rather than the exception. The guidelines do not outline how to deal with DAs exceeding six months. Realistically, unless there is overflow capacity in the releasing unit, a staff member’s absence for six months is likely to impact its programmatic delivery and/or operations.

DAs are considered to be opportunities rather than an entitlement with an assurance of a competitive recruitment process. However, the DA Guidelines allow the receiving unit an exemption from advertising the DA vacancy and to identify, on its own, at least three candidates for desk review, although HR considers these unadvertised opportunities EMs rather than DAs. Without official advertising, it is less transparent and unclear how a receiving unit identifies three potential candidates who are willing to go on DA and agree with their respective supervisors to do so.

An EM is an official travel, i.e., a tour of duty away from the regular duty station, authorized for consecutive extended periods of time. It can be undertaken by either staff or non-staff personnel, and is not conducted through a competitive process but through direct negotiation between the respective Heads of Offices of the receiving and releasing units.

While HR made an attempt to draft and review the DA Guidelines due to the absence of any other PPGs, the guidelines would benefit from an end-to-end risk assessment to capture and mitigate key risks that could affect or result from DAs and other existing arrangements for temporary staff placement. Otherwise, past issues or lessons learned do not become part of risk-informed policy decisions and are not considered when refining the policy framework in response to emerging risks and potential cost-savings. Not mitigating these risks could hinder management actions, and mean that objectives are not achieved.

Recommendation 2 (Medium):

The Director, Human Resources to:

- Spearhead and provide guidance on the overall process for temporary staff placement to the units involved.
- Incorporate emerging and identified risks in the HR-related risk register.
- Strengthen the existing policy framework to emphasize the original intent of different options and the principles behind each process, covering the key risks, accountability and responsibilities of key parties on compliance, monitoring and reporting. The authority of HR as Business Process Owner should be recognized in this policy, as well as monitoring of overall costs against expected benefits which the receiving units will be required to report at the end of each assignment. A special review process for exceptions should be defined and established.
- Simplify and/or streamline the process, and align DA and EM modalities into one policy and process.

C. Effectiveness of current controls

Issue 3: DA related controls need to be better designed to address key risks in the process

Internal controls are considered adequate when they focus on key risks. While the controls are clearly evident at the initiation phase of DAs, they are nearly non-existent once the DA request has been approved.

Some DAs were inconsistent with stated purpose

The original intent of DAs was to enable an office to meet pressing staffing needs with an experienced staff member who could immediately fill the role. IAS noted that in 5 of the 25 DA cases reviewed (20 per cent), staffing needs were deemed urgent when the DA was requested, but did not appear to be so after the selection was made. For example, in one case, the selected candidate negotiated and only came on board six
months after the supposed start date in order to complete several duty missions for the
releasing unit. In the other cases, starting dates were also postponed for periods of more
than three months.

Another intent of DAs was to facilitate the exchange of knowledge, experiences and best
practices within and between UN Women receiving and releasing units. However, IAS
noted that whatever shared knowledge, experiences or best practices arise from the DAs
they are rarely documented (or otherwise demonstrated) to show the successful
exchange. While 9 of the 29 DAs and EMs reviewed had end-of-assignment reports
(31 per cent) including five DA handover reports indicating the status of work carried out
and/or left behind and four back-to-office reports for EMs, none reflected any lessons
learned, best practices shared or knowledge exchanged between the offices/units.
Knowledge management for DAs did not exist: there was no mandatory requirement for
the submission, standardization of content and review of the end-of-assignment reports
(or other form of knowledge transfer) to help to ensure that each DA had achieved its
objectives. This reduces UN Women’s ability to leverage the added value of the DA
process.

**DAs and EMs were not evaluated against planned deliverables**

Unlike SSA, staff members on DA were not evaluated against or held accountable for the
agreed deliverables under their terms of reference (TOR), while EMs did not have TOR.
Although the Performance Management and Development (PMD) tool can incorporate
feedback from the temporary placement supervisor, feedback is not required to be
structured to directly link with the planned deliverables as outlined in the TOR or
otherwise and can only be added at the end of the PMD cycle. In a survey conducted by
IAS of supervising managers, 18 of the 19 managers who responded (95 per cent)
believed that performance and overall results should immediately be evaluated after
each DA. This evaluation exercise would be an incentive for staff as it would recognize
good performance and would validate the results of the temporary placement against
the set objectives.

In addition, only 2 of the 25 DA cases reviewed included the respective managers’ input
to the PMD using the matrix manager function.

Without a deliverable-based evaluation, there was no mechanism to acknowledge and
enhance accountability over the planned results, and without documented results, there
was no clear proof of delivery to support the significant spending on these temporary
placements.

**DA maximum limits were not always observed**

DAs are supposed to last between two weeks and three months, and only in exceptional
cases may be extended to a maximum of six months. Human Resources highlighted that
in certain cases, DAs were useful in providing alternative assignment options for staff
members whose positions were being abolished as a DA provides more time for staff to
contribute to the organization and also to plan their transition and explore other options
as internal candidates. Ten of the 25 DA cases reviewed were extended beyond the
regular limit (40 per cent), with eight of the ten further extended either to the maximum
limit of six months or beyond. It should also be noted that DA vacancy announcements
indicate the duration of the assignment followed by “with possibility of extension” clause
which somehow hints that an extension is no longer considered an exception. The IAS
survey indicated that 6 of the 19 managers who responded (32 per cent) expressed
dissatisfaction and/or concerns over the length of the DA citing potential tensions in the
workplace between manager(s) and the staff member, or between staff members due
to the redistribution of work among the remaining personnel.

Based on the 96 advertised DAs from July 2018 to July 2020, IAS estimated that the total
number of days for DAs during the period was 9,960 days or an average of 104 days per
staff member on DA (28 per cent of time in a 365 day-period). This average number of
days clearly exceeds the regular limit of three months. The IAS survey indicated that 10
of 19 respondents believed that DAs should only be between one and two months (53
per cent); seven believed that three–four months was acceptable (37 per cent); while
only two respondents (11 per cent) indicated that more than four months would still be
reasonable, i.e., would not negatively impact their ability to meet deliverables.
Reportedly, releasing supervisors were often placed in a difficult situation to disapprove
unforeseen extensions as DA approval had been given when the staff member applied.

**Negative impact on deliverables of releasing units**

DAs are created primarily for the benefit of the receiving unit but should not be to the
detriment of the releasing unit. Supervisors may refuse a DA request if they believe it will
negatively impact the releasing unit’s ability to meet its deliverables. The IAS survey indicated that 9 of the 19 managers who responded either disapproved or would disapprove a staff member’s request for DA (47 per cent) with eight citing potential negative effects on workload as the primary reason (42 per cent). Of the 25 DA cases reviewed, four offices released staff members on DAs more than once in the same year. IAS also noted 16 cases of staff members going on back-to-back temporary placements. Despite citing concerns over fairness or the perceived favouritism of the DA process, potential disruptions to work, staffing structure problems, and high DSA costs to UN Women, releasing supervisors are very cautious about rejecting a staff member’s DA request as this could be considered as hindering or not supporting staff career development.

IAS further noted that 41 of the 96 advertised DAs from July 2018 to July 2020 were posts that were directly involved with programmatic delivery (43 per cent) which could indicate a challenging staffing structure in Programme units across UN Women. Programme personnel are in general funded by non-core and because they are project-based, there are limited approved staff positions such that moving one Programme staff member could create a revolving cycle as they work on different pillars and are usually spread thinly. Field offices hire consultants extensively to fill staffing gaps but, as expected, they often leave when opportunities for fixed-term appointments arise. Unsurprisingly, previous IAS field office audits noted high staff turnover in Programme units due to lack of stability in funding posts. While IAS has repeatedly recommended that field offices establish a long-term HR strategy, this may not be achieved unless stability in funding is addressed in a timely manner.

**Issue 4: DAs would benefit from documenting the key steps in screening and selection processes**

**Ineffective screening of candidates**

DAs are supposed to be an equal opportunity backed by a transparent and competitive selection process. However, limiting competition, as well as an ineffective screening of candidates does not ensure equal opportunities for all candidates. For example, an advertisement exemption is given when there is an urgent business need which limits the competition to pre-selected candidates and foregoes the screening process altogether. In addition, the screening process does not verify the DA application form against information that is readily available in systems used by UN Women such as Atlas or Agora. Lack of verification could indicate that some of the eligibility criteria may not be as relevant to the selection process, e.g. mandatory training compliance and last two

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5 Under the new PMD tool, a Matrix Manager (i.e. supervisor during temporary staff placement) may be assigned only when the End-of-Cycle Performance Assessment phase has started and has to be added prior to the regular supervisor’s assessment. Once the regular supervisor starts his/her own evaluation, a Matrix Manager can no longer provide feedback. This process requires the regular supervisor to assign and continuously communicate with the Matrix Manager throughout the year regarding the staff member’s performance during the temporary placement.

6 Agora is a system used by UN Women to track individual staff member’s mandatory training compliance.
PMD ratings.

IAS noted that due to non-verification, the selected candidate in 4 of the 25 reviewed DA cases should have been ineligible to apply (16 per cent). This was due to one or more combined factors, including performance issues in PMD; not meeting the required duration of holding a fixed term appointment; number of years of relevant work experience; certification; or language.

There was pressure to speed up the screening process as this could delay selection and deployment. To speed up the process, some of the eligibility criteria such as mandatory training compliance, (considered less important ) could be streamlined, and screening questions could be set up in the application form to put the onus on the candidate to explain how they meet each relevant criterion.

Selection process not documented

The selection evaluation of candidates was rarely documented by the receiving unit, which has full discretion on the selection. Only 1 of the 25 DA cases reviewed was supported by an actual desk review identifying the panel members and explaining the scoring used in the evaluation. There is a risk that the selection process is not transparent and, in addition to not documenting the selection results, is not subject to further review either by a collegial body or a higher office.

Recommendation 4 (Medium):

The Director, Human Resources to:
- Review the eligibility criteria vis-à-vis HR’s capacity to verify the criteria, and streamline the criteria to ensure that only those relevant to the DA remain.
- Explore the possibility of switching to self-certification of candidate’s eligibility through specific screening questions and a brief explanation of how each criterion is met.
- Require Human Resources Business Partners (HRBPs) to ensure that receiving units document the selection process and make the report(s) available for audit trail purposes.

D. Demonstrating cost consciousness and result-focused principles

Issue 5: Efficiency of the DA process could be improved to fully achieve its original intent

The review of samples and the IAS survey among managers of receiving units demonstrated that the DA process did not fully support the rapid backfilling of the receiving unit’s staffing needs. The review of each DA request can become lengthy and may cause delay as it passes through two or three different divisions as required. The IAS survey indicated that 12 of the 19 managers who responded preferred modalities other than DA (63 per cent) citing that other options such as an EM or hiring consultants were either faster, more efficient or yielded better results. However, a disadvantage of hiring consultants was that without a proper handover of the completed work and all the files, knowledge could be lost once the contract is terminated. The same could be said for DAs, as filling posts temporarily vacated by a UN-Women staff on any form of absence or leave. This, however, does not deter some offices in incorrectly using SSA. In the ongoing audit of consultant management, this provision will be explored in more detail.

7 Under the Policy on Special Service Agreement, the SSA cannot be used as a cost-saving measure to fill regular and continuing functions in an office or as a stop-gap measure, such
EMs or any shared knowledge that, if undocumented (or captured in another form for knowledge transfer), could be lost once the staff member concerned separates from UN Women.

Strengthening the existing policy, as covered in other recommendations in this report, is likely to address the efficiency of the DA process. In addition, IAS is currently reviewing the management of consultants under SSA in another audit. Therefore, IAS will not make any further recommendation on this issue.

**Issue 6: The value for money of DAs needs to be assessed and monitored**

In addition to the staff costs paid by the receiving unit, incremental cost for DAs (that could be determined by IAS) relate to the DSA of the advertised DAs from July 2018 to July 2020 amounting to US$ 2.5 million, or an average of US$ 1.25 million per year and an average DSA rate of US$ 254. This estimate does not include: (a) DSA for any extensions that were not advertised; (b) danger pay or rest and recuperation, where applicable; and (c) travel costs. The travel costs incurred for flights cannot be easily determined as the account codes used for all types of travel (duty mission, reassignment, medical evacuation, DA, etc.) were not segregated in Atlas.

IAS noted instances where savings on DSA costs could have been achieved, such as:

- Receiving units did not negotiate a reduced DSA or a monthly rate of living allowance even for extended placements as stated in the DA Guidelines. Full DSA rates are paid for the first 60 days, and then they are reduced to 75 per cent for the rest (except for New York, where full DSA rate is paid for the first 30 days, then 85 per cent for the next 30 days and 67 per cent thereafter). This may be well over the rental subsidy for the staff member or living allowance for consultants. For example, for DAs in New York, the estimated DSA would be US$ 13,500 for the first 30 days, US$ 11,475 for the next 30 days and US$ 9,000 per month thereafter. With an average duration of three months in New York, the total estimated DSA paid would be US$ 33,975. For duty stations other than New York, the estimated DSA for 90 days would be US$ 16,665 based on the average daily DSA of US$ 202 from the advertised DAs. The DA policy would benefit from the introduction of a living allowance instead of DSA with a view to reducing costs.

- 20 of the 96 DAs from July 2018 to July 2020 were at general service or local staff entry level that could be more practically filled by a locally engaged individual who may have the advantage of knowledge of country context than a staff member coming from another duty station, who would also be entitled to DSAs comparing to the locally engaged individuals).

- Further, the DA costs, excluding payroll, could exceed the cost of an assignment/relocation grant for staff members. In at least three cases, the staff members were eventually reassigned to the posts that they were temporarily filling. The total DSA and travel costs for these three staff members for the DA was US$ 98,222 while reassignment costs, which included DSA for the first 30 days of reassignment, lump sum amount equivalent to one-month salary and post adjustment, and relocation/shipping grant, totalled US$ 99,232. The reassignment costs were paid on top of the DSA received from the DA. The three offices could have saved on the DA costs if the staff members had simply been reassigned to the new posts or if the fixed-term appointment recruitment had been concluded in a timely manner instead of waiting for the DA to finish.

It appears that value for money was not always considered as no one was held accountable for overseeing the incremental costs of DAs. Additionally, if a DA/EM is extended beyond three months because a fixed-term recruitment is delayed by more than six months, this could indicate managerial inefficiency in finalizing the staff hiring process.

One issue is that the SSA Policy, which took effect on 2 January 2013, prohibits the use of SSA “as a stop-gap measure, such as filling posts temporarily vacated by a UN Women staff on any form of absence or leave (annual, home, maternity, etc.), or when recruitment of a new staff for an existing post in an office is taking longer than usual for whatever reason”. Due to this prohibition, only DA can be used in these circumstances regardless of the costs involved. Reportedly, a rationale for this prohibition was that UN Women did not want to hire consultants to perform similar duties as staff members because under SSA there is no entitlement to any staff benefits such as paid annual leave, etc. which creates some form of inequities.
Recommendation 5 (Medium):

The Director, Human Resources to include the following requirements in the harmonized temporary staff placement policy:

- Enforcing the DA guidelines, according to which receiving units should consider negotiating a monthly rate or reduced DSA for those temporary placements that are likely to be extended beyond three months.

- Receiving units to ensure that: (a) timing of onboarding is not left to the discretion of the staff member on DA who is then hired for that same post; and (b) any unnecessary postponement will not result in additional costs to the office.

- Consider relaxing the restriction on using consultants as a stop gap measure for entry-level posts under the SSA Policy, i.e., allow certain exceptions subject to the provisions under the Internal Control Framework on duties that can only be performed by a staff member, which would allow field offices to avoid DA or EM where the overall costs might exceed the expected benefits.
## V. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

<table>
<thead>
<tr>
<th>Issue</th>
<th>Recommendation</th>
<th>Responsible Unit</th>
<th>Priority</th>
<th>Action Plan</th>
<th>Implementation date</th>
</tr>
</thead>
</table>
| 1. Governance arrangements over temporary staff placement would benefit from clarification on the role of the Business Process Owner and overall monitoring of costs, usage and results | 1. The Director, Human Resources to assume the role of Business Process Owner for overseeing the policy on temporary staff placements while leaving the processing controls to receiving and releasing units. This would include:  
  • Revising and strengthening existing guidelines to address the gaps identified in this report.  
  • Establishing clear responsibility for periodic monitoring, reporting and improvement.  
  • Emphasizing accountability for results of temporary staff placement.  
  • Functioning as the approving authority for exceptions and other temporary staff placement issues. | Director, HR    | High              | The HR Division will:  
  1. Review and strengthen the Detail Assignment guidelines to address the gaps identified in this report.  
  2. As part of the revised guidelines, HR will establish clear responsibilities in collaboration with other business units for monitoring and reporting.  
  3. The revised guidelines will include further clarification on DA expectations and accountability for results of temporary staff assignments.  
  4. The Director HR will continue to be the approving authority for any exceptions to temporary staff assignments.  
Note: The implementation of the action plan is contingent on the allocation of resources for an HR Policy advisor position requested in the 2021 AWP. Without proper resources HR is unable to meet the high demand for policy and procedure related revisions and | Q4 2021          |
| 2. No overarching policy framework and system for using DAs and EMs as a form of temporary staff placement to ensure that overall costs do not exceed the expected benefits | 2. The Director, Human Resources to:  
- Spearhead and provide guidance on the overall process for temporary staff placement to the units involved.  
- Incorporate emerging and identified risks in the HR-related risk register.  
- Strengthen the existing policy framework to emphasize the original intent of different options and the principles behind each process, covering the key risks, accountability and responsibilities of key parties on compliance, monitoring and reporting. The authority of HR as Business Process Owner should be recognized in this policy, as well as monitoring of overall costs against expected benefits which the receiving units will be required to report at the end of each assignment. A special review process for exceptions should be defined and established.  
- Simplify and/or streamline the process, and align DA and EM modalities into one policy and process. | Director, HR | Medium | The HR Director, through the decentralized HR Business Partners will continue to provide guidance on any changes in procedures and guidelines, the overall process for temporary staff assignments.  
The roles, responsibilities and accountability will be addressed as part of the DA guidelines review under item 1 above, including for any exceptions to the process.  
The accountability for the overall costs, however, should be with the hiring managers. | ongoing |
|---|---|---|---|---|
| 3. DA related controls need to be better designed to address key risks in the process | 3. The Director, Human Resources to:  
- Review exceptions to the maximum duration of DAs, based on feedback from releasing units, with the aim of balancing the needs of the releasing and receiving units. HR needs to define the exceptional situations for DAs/EMs which are extended beyond six months and approve these on a case by case basis (approval of exceptions), including compliance with related entitlements in the UN Staff Regulations and Rules.  
- Reiterate the importance of receiving units evaluating and providing feedback to the regular supervisor on the overall performance of the staff member against the TOR deliverables as a part of PMD | Director, HR | Medium | These recommendations will be addressed as part of the DA guidelines review under item 1 above, including for any exceptions to the process. | Q4 2021 |
| 4. DAs would benefit from documenting the key steps in screening and selection processes |
| 4. The Director, Human Resources to: |
| • Review the eligibility criteria vis-à-vis HR’s capacity to verify the criteria, and streamline the criteria to ensure that only those relevant to the DA remain. |
| • Explore the possibility of switching to self-certification of candidate’s eligibility through specific screening questions and a brief explanation of how each criterion is met. |
| • Require Human Resources Business Partners (HRBPs) to ensure that receiving units document the selection process and make the report(s) available for audit trail purposes. |
| Director, HR | Medium | These recommendations will be addressed as part of the DA guidelines review under item 1 above, including for any exceptions to the process. | Q4 2021 |

| 6. The value for money of DAs needs to be assessed and monitored |
| 5. The Director, Human Resources to include the following requirements in the harmonized temporary staff placement policy: |
| • Enforcing the DA guidelines, according to which receiving units should consider negotiating a monthly rate or reduced DSA for those temporary placements that are likely to be extended beyond three months. |
| • Receiving units to ensure that: (a) timing of onboarding is not left to the discretion of the staff member on DA who is then hired for that same post; and (b) any unnecessary postponement will not result in additional costs to the office. |
| • Consider relaxing the restriction on using consultants as a stop gap measure for entry-level posts under the SSA Policy, i.e., allow certain exceptions subject to the provisions under the Internal Control Framework on duties that can only be performed by a staff member, which would allow field offices to avoid DA or EM where the overall costs might exceed the expected benefits. |
| Director, HR | Medium | These recommendations will be reviewed and addressed as part of the DA guidelines review under item 1 above, including for any exceptions to the process. The implementation of this recommendation is also dependent on the issuance of the new Consultants policy expected in 2021. | Q4 2021 |
DEFEINITIONS OF AUDIT RATINGS AND PRIORITIES

A. AUDIT RATINGS

<table>
<thead>
<tr>
<th>Rating</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Satisfactory</td>
<td>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.</td>
</tr>
<tr>
<td>Some Improvement Needed</td>
<td>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.</td>
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<tr>
<td>Major Improvement Needed</td>
<td>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.</td>
</tr>
<tr>
<td>Unsatisfactory</td>
<td>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.</td>
</tr>
</tbody>
</table>

B. PRIORITIES OF AUDIT RECOMMENDATIONS

<table>
<thead>
<tr>
<th>Priority</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>High (Critical)</td>
<td>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.</td>
</tr>
<tr>
<td>Medium (Important)</td>
<td>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.</td>
</tr>
<tr>
<td>Low</td>
<td>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.</td>
</tr>
</tbody>
</table>
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.