Management Response to the Report of the Board of Auditors

for the year ended 31 December 2018

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Overview of 2018 UNBoA audit of UN-Women

UN-Women Offices Audited

- Headquarters - NY
- Mexico Country Office
- Panama Regional Office

Unqualified Audit Opinion

8th

12 Recommendations Issued
2018 Audit Recommendation Implementation Status as of Jan 2020
Issued in 2018

- **Actions completed for** 92% (11 of 12) of 2018 audit recommendations
- **7 Assessed Implemented (UNBoA), 59%**
- **4 Completed Actions (UN-Women), 33%**
- **1 In-Progress, 8%**

**Status of 12 new recommendations issued:**

- Actions completed for 92% (11 of 12) of 2018 audit recommendations
- UNBoA assessed implemented 7 of 11 audit recommendations, 4 pending assessment

Note: dotted areas represent recommendations with High priority
Key Finding #1: Non-Compliance on Procurement Plan

**Recommendation:**
Develop dashboard to monitor procurement planning compliance

**Action:**
Corporate Procurement Plan monitoring dashboard launched

UNBoA Assessed Implemented
Key Finding #2: Inconsistent Procurement Planning for Projects

Recommendation:
Improve project procurement planning

Action:
Procurement Plan template to be included in Project Appraisal Committee checklist

UN-Women Action In-progress
Key Finding #3: Inconsistent project expenditure sampling and documentation

Recommendation: Standardize project expenditure sampling and documentation

Action: Standardized project expenditure liquidation review process included in the revised Cash Advances and Transfer Policy

UN-Women Actions Completed
Five Key Findings and Recommendations Issued in 2018

Key Finding #4: Untimely project expenditure recording

**Recommendation:**
Review and record project expenditures on time

**Action:**
Recorded partner project expenditures on time

UNBoA Assessed Implemented
Key Finding #5:
Enhancements required in Implementing Partners’ capacity

Recommendation:
Provide training on implementing partners’ project expenditure liquidation

Action:
Trained implementing partners on expenditure liquidation

UNBoA Assessed Implemented
Prior Years’ Audit Recommendation Implementation Status as of Jan 2020
Issued in 2016 and 2017

Actions taken in 2019 on remaining 10 recommendations:

- Actions completed for 60% (6 of 10) of 2016, 2017 audit recommendations
- UNBoA assessed implemented 3 of 6 audit recommendations, 3 pending assessment

Note: dotted areas represent recommendations with High priority
Prior Years’ Audit Recommendation Implementation Status as of Jan 2020
Issued in 2016 and 2017

**UNBoA Assessed as Implemented (30%)**

1) Fraud risk assessments conducted
2) Small Grants Policy launched
3) Global consultant monitoring system upgraded

**UN-Women Actions Completed (30%)**

4) 5) Procedure for implementing partners selection updated (2 recs)
6) Monitoring of findings from project partner audits strengthened

**UN-Women Actions In-Progress (40%)**

7) Finalize guidelines for programme and field presences (country typology)
8) Enhance capacity of Audit Coordination Unit
9) Improve linkage between Results Management System and Atlas
10) Establish policies for project management and accounting for prior years’ ineligible expenditure
Executive Board Decision 2019/3
Status of 5 main audit recommendations issued in 2017

- Action plan/guideline for handling staff with disabilities established: Implemented
- Fraud risk assessments conducted: Implemented
- Procedure for implementing partner selection updated: Action completed
- Monitoring of findings from project partner audits strengthened: Action completed
- Establish policies to guide project management and accounting for prior years’ ineligible expenditures: In-Progress
Executive Board Decision 2019/3

Status of 4 remaining audit recommendations issued in 2016

- Staff advances liquidation are timely resolved: Implemented
- Procedure for implementing partner selection updated: Action completed
- Develop policy and guidelines to define the establishment of programme presence: In Progress
- Enhance capacity of the Audit Coordination Unit: In-Progress
Thank you for your Attention!

Q & A