

Background Note: Briefing to the Executive Board, Second Regular Session 2019

Updated status of UN-Women management actions to address outstanding audit recommendations in the
'Implementation of the recommendations of the Board of Auditors contained in its reports for the year ended 31 December 2017 on the United Nations funds and programmes' (A/73/353/Add. 1)

No.	UNBoA audit recommendations included in Report A/73/353/Add.1	UN-Women management response included in the Report A/73/353/Add.1	Latest updates to the status of actions taken to audit recommendations								
Report of the Board of Auditors for the year ended 31 December 2017											
1	<p>In paragraph 17 of the report, UN-Women agreed with the Board's recommendation that it: (a) continue with its efforts to ensure that field offices complied with the fraud risk assessment plan developed at its headquarters and perform fraud risk assessments that would enable management to focus on mitigating actions designed to prevent and detect instances of fraud; and (b) continue to provide adequate awareness training for staff on fraud risk assessment to ensure that the approach and methodology were aligned with best practices.</p>	<p>UN-Women has commenced the roll-out of individual fraud risk assessments, following fraud risk assessment training, for each risk unit in line with the organizational plan. The plan is being carried out using a phased approach that focuses on each region in a planned sequence. This will ensure that the organization achieves its planned target of completing 50 per cent of fraud risk assessments by the end of 2018 and 100 per cent by the end of 2019 and continuing on a cyclical basis going forward. In addition, the roll-out of the online mandatory fraud awareness training to all staff is on target to be completed before the end of 2018. This will further enhance the understanding of staff of potential instances of fraud and improve the quality of inputs to the fraud risk assessments carried out.</p> <table border="1" data-bbox="795 1057 1658 1240"> <tr> <td><i>Department responsible:</i></td> <td>Management and Administration Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>High</td> </tr> <tr> <td><i>Target date:</i></td> <td>Fourth quarter of 2019</td> </tr> </table>	<i>Department responsible:</i>	Management and Administration Division	<i>Status:</i>	In progress	<i>Priority:</i>	High	<i>Target date:</i>	Fourth quarter of 2019	<p>The roll-out of individual fraud risk assessments for each risk unit is progress in line with the agreed upon organisational plan.</p> <p>On 10 October, the ED's office formally launched the new inter-agency anti-fraud e-course developed jointly by UNDP, UNCDF, UNW and UNFPA, as part of the ongoing commitment to enhance awareness and adequately address potential instances of fraud and corruption. All staff have been encouraged to complete this training by the end of 2018. These efforts, in addition to targeted training to focal points, are intended to ensure that the fraud risk assessments are adequately completed.</p>
<i>Department responsible:</i>	Management and Administration Division										
<i>Status:</i>	In progress										
<i>Priority:</i>	High										
<i>Target date:</i>	Fourth quarter of 2019										

No.	UNBoA audit recommendations included in Report A/73/353/Add.1	UN-Women management response included in the Report A/73/353/Add.1	Latest updates to the status of actions taken to audit recommendations								
2	<p>In paragraph 21 of its report, the Board recommended that the UN-Women Fiji multi-country office establish a mechanism and timelines to ensure that it advised and monitored the risk assessment processes in the countries under its jurisdiction to facilitate the achievement of the corporate enterprise risk management objectives.</p>	<p>The UN-Women Fiji multi-country office has established a consultative mechanism to review the risk assessment process with each of the countries in the Pacific in which it has a presence. The risk matrix for the office is kept up to date with relevant inputs from quarterly consultations with each of the countries under its jurisdiction. UN-Women requests the Board to close this recommendation as it has been implemented.</p> <table border="1" data-bbox="795 690 1669 836"> <tr> <td><i>Department responsible:</i></td> <td>Fiji Multi-Country Office</td> </tr> <tr> <td><i>Status:</i></td> <td>Closure requested</td> </tr> <tr> <td><i>Priority:</i></td> <td>Medium</td> </tr> <tr> <td><i>Target date:</i></td> <td>Not applicable</td> </tr> </table>	<i>Department responsible:</i>	Fiji Multi-Country Office	<i>Status:</i>	Closure requested	<i>Priority:</i>	Medium	<i>Target date:</i>	Not applicable	<p>This recommendation has been assessed as Implemented by the UNBoA as of November 2018.</p>
<i>Department responsible:</i>	Fiji Multi-Country Office										
<i>Status:</i>	Closure requested										
<i>Priority:</i>	Medium										
<i>Target date:</i>	Not applicable										
3	<p>In paragraph 27 of the report, UN-Women agreed with the Board's recommendation that it improve the link between the Results Management System tool and the Atlas system so that the information in RMS is up to date in order to facilitate timely and accurate decision-making.</p>	<p>UN-Women started the information and communications technology project to make the necessary adjustments and improvements to the Results Management System, including with regard to the linkages with the Atlas system. This will ensure a more robust system that provides timely, relevant information for accurate decision making.</p> <table border="1" data-bbox="795 1019 1669 1170"> <tr> <td><i>Department responsible:</i></td> <td>Programme Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>Medium</td> </tr> <tr> <td><i>Target date:</i></td> <td>Fourth quarter of 2018</td> </tr> </table>	<i>Department responsible:</i>	Programme Division	<i>Status:</i>	In progress	<i>Priority:</i>	Medium	<i>Target date:</i>	Fourth quarter of 2018	<p>UN-Women significantly improved the linkages between its Results Management System (RMS) and ATLAS in 2018. Overall, 96.4% of the financial information from ATLAS was linked with results in RMS. Field results were at 98% linked with the financial data in ATLAS by end of 2018. UN-Women will continue to further improve the links between RMS and ATLAS in 2019 to ensure that financial information in RMS is up to date with the data in ATLAS.</p>
<i>Department responsible:</i>	Programme Division										
<i>Status:</i>	In progress										
<i>Priority:</i>	Medium										
<i>Target date:</i>	Fourth quarter of 2018										
4	<p>In paragraph 31 of the report, UN-Women agreed with the Board's recommendation that it expedite the review of its grants modality in the programme and operations</p>	<p>UN-Women is finalizing the update of its grant policy, which will elaborate on the current provisions in the Programme and Operations Manual and provide more guidance on the management of grants.</p>	<p>UN-Women is finalising its Small Grants Policy and will promulgate the Policy early 2019.</p>								

No.	UNBoA audit recommendations included in Report A/73/353/Add.1	UN-Women management response included in the Report A/73/353/Add.1	Latest updates to the status of actions taken to audit recommendations								
	manual in order to provide more clarity on grants management.	<table border="1"> <tr> <td><i>Department responsible:</i></td> <td>Programme Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>Medium</td> </tr> <tr> <td><i>Target date:</i></td> <td>Third quarter of 2018</td> </tr> </table>	<i>Department responsible:</i>	Programme Division	<i>Status:</i>	In progress	<i>Priority:</i>	Medium	<i>Target date:</i>	Third quarter of 2018	
<i>Department responsible:</i>	Programme Division										
<i>Status:</i>	In progress										
<i>Priority:</i>	Medium										
<i>Target date:</i>	Third quarter of 2018										
5	In paragraph 36 of its report, the Board recommended that UN-Women: (a) strengthen its compliance with the implementing partners selection process and ensure that its field offices conducted capacity assessment of implementing partners in a proper manner in accordance with the requirements of the programme and operations manual; and (b) perform partner risk rating to identify the score for each implementing partner against the tolerable risk levels.	<p>UN-Women attributed the noted deficiencies to various factors, such as the reliance on previous experiences with the implementing partners, implementing partners inherited from the United Nations Development Fund for Women, assessments conducted by other United Nations agencies that worked with the partners and the limited response to calls for proposals issued to implementing partners. UN-Women is undertaking an additional review and update of the programme and operations manual that will strengthen compliance with the implementing partners selection process, capacity and risk assessment with risk ratings. In addition, UN-Women will hold webinars in the fourth quarter of 2018 to train and further increase the capacity of field offices.</p> <table border="1"> <tr> <td><i>Department responsible:</i></td> <td>Programme Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>High</td> </tr> <tr> <td><i>Target date:</i></td> <td>Fourth quarter of 2018</td> </tr> </table>	<i>Department responsible:</i>	Programme Division	<i>Status:</i>	In progress	<i>Priority:</i>	High	<i>Target date:</i>	Fourth quarter of 2018	<p>The Programme and Operations Manual (POM) was revised in August 2017 to strengthen the selection of partners by introducing: a) the call for a proposal competitive process for selecting NGO partners; b) a process for assessing the capacity of government partners that will guide the type of cash transfer modality support to be provided; and c) the use of HACT macro and micro assessment results as input to the selection of partners.</p> <p>Further to the release of the revised POM in 2017, a POM revision workshop was undertaken in July 2018 to obtain feedback and recommendations from participants as inputs to calibrate and further strengthen the selection process, to provide more clarity on the ensuing staff and partner's accountabilities and to create tools on the partner selection process. The timeline for finalising the revised partner selection (due diligence process) is extended to January 2019. More time is needed to finalise the additional revisions that will include the criteria for partner risk rating.</p> <p>Additionally, UN-Women is also in the process of finalising the development of a Partner and Grant Agreement Management system, which will enhance compliance for partner selection processes in line with the POM. This system will be launched in January 2019.</p>
<i>Department responsible:</i>	Programme Division										
<i>Status:</i>	In progress										
<i>Priority:</i>	High										
<i>Target date:</i>	Fourth quarter of 2018										

No.	UNBoA audit recommendations included in Report A/73/353/Add.1	UN-Women management response included in the Report A/73/353/Add.1	Latest updates to the status of actions taken to audit recommendations								
6	<p>In paragraph 43 of the report, UN-Women agreed with the Board's recommendation that it: (a) work closely with the global auditors to review the audit process to ensure that project audit reports were submitted on time; and (b) strengthen accountability in the field offices for the assessment and monitoring of implementing partners by endeavouring to include key performance indicators for the implementation of audit recommendations on financial findings as part of the country office assessment tool.</p>	<p>UN-Women will continue to find ways of enhancing the various phases of the audit cycle to ensure that all stakeholders (the management of UN-Women, the implementing partners and the auditors) work coherently towards the timely finalization of audit reports. This includes, among other things, the development of related computerized systems upon the full implementation of the implementing agent code. The standard operating procedure for the code has been finalized. It will provide a platform for easier identification of partner expenditures, thereby enhancing the audit planning stage. The updated guidance will ensure that the partners selected are those that have strong controls in place for mitigating the risk of unsupported amounts. UN-Women will work to include a key performance indicator related to the financial findings of the implementing partner audits.</p> <table border="1" data-bbox="795 881 1690 1101"> <tr> <td><i>Departments responsible:</i></td> <td>Management and Administration Division and Programme Support Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>High</td> </tr> <tr> <td><i>Target date:</i></td> <td>Fourth quarter of 2019</td> </tr> </table>	<i>Departments responsible:</i>	Management and Administration Division and Programme Support Division	<i>Status:</i>	In progress	<i>Priority:</i>	High	<i>Target date:</i>	Fourth quarter of 2019	<p>UN-Women is exploring the audit implementation monitoring systems being used by other agencies such as UNFPA to streamline its current monitoring system. The enhanced system would provide data to be used as key performance indicators in the Country Office Assessment Tool.</p> <p>UN-Women is also in the process of reviewing the various audit assurances currently being used and integrating some of the assurances. This review is based on risk management and value for money perspectives, especially the value addition of the NGO/NIM audit. This review would also ultimately contribute to the decision of investing in the monitoring system indicated above.</p>
<i>Departments responsible:</i>	Management and Administration Division and Programme Support Division										
<i>Status:</i>	In progress										
<i>Priority:</i>	High										
<i>Target date:</i>	Fourth quarter of 2019										
7	<p>In paragraph 44 of its report, the Board further recommended that UN-Women: (a) ensure that conclusive assessments of the prior year's qualified audit report financial findings were conducted to determine the causes and prevent recurrence of the</p>	<p>UN-Women has initiated the analysis of the findings of prior years to identify recurrent findings, trends and common weaknesses across the portfolio of projects audited in prior years, as well as to highlight the particular regions and country offices that have been the subject of recurrent audit qualifications. This will facilitate the determination of root causes and allow UN-Women to develop adequate mitigating and</p>	<p>With operational monitoring and partner capacity building, there has been a more than fourfold decrease in the total amount of financial findings (as compared to amounts audited) from 9% in 2012, (i.e., when UN-Women first adopted the centralised NGO/NIM audit approach) to 2% in 2017. After factoring in the sizeable increase by 254% on the number of projects audited</p>								

No.	UNBoA audit recommendations included in Report A/73/353/Add.1	UN-Women management response included in the Report A/73/353/Add.1	Latest updates to the status of actions taken to audit recommendations								
	<p>weaknesses identified; and (b) consider introducing policies that addressed weaknesses in project management that led to ineligible expenditure and that guided the administration on the proper accounting for ineligible expenditure in prior years to avoid potential misstatements in the financial statements.</p>	<p>remedial actions designed to reduce repeat findings. In addition, the results will be built into operational monitoring and review processes to be leveraged for further partner capacity-building, as applicable, with a view to attaining improved partner audit results going forward. UN-Women will consider the introduction of policies to address weaknesses in project management that lead to ineligible expenditure and to guide the administration on proper accounting of ineligible expenditure in prior years.</p> <table border="1" data-bbox="795 621 1704 805"> <tr> <td><i>Departments responsible:</i></td> <td>Management and Administration Division and Programme Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>High</td> </tr> <tr> <td><i>Target date:</i></td> <td>Fourth quarter of 2018</td> </tr> </table>	<i>Departments responsible:</i>	Management and Administration Division and Programme Division	<i>Status:</i>	In progress	<i>Priority:</i>	High	<i>Target date:</i>	Fourth quarter of 2018	<p>(i.e., overall audit coverage), from 26 projects in 2012 to 92 projects in 2017, the declining trend in the amounts of financial findings becomes more notable.</p> <p>The percentage decline in financial findings over a larger audited expenditure and increased number of partners and projects is attributed to the following:</p> <ul style="list-style-type: none"> i. regular Capacity building by HQ and regional offices of country office teams as well as UN-Women partners in UN-Women’s financial rules and regulations and project implementation mechanisms; and ii. strengthened oversight from country offices over partner implementation and financial reporting. <p>UN-Women is currently conducting an analysis of cost effectiveness of the NGO/NIM audit and implementation of financial findings.</p>
<i>Departments responsible:</i>	Management and Administration Division and Programme Division										
<i>Status:</i>	In progress										
<i>Priority:</i>	High										
<i>Target date:</i>	Fourth quarter of 2018										
8	<p>In paragraph 49 of the report, UN-Women agreed with the Board’s recommendation that it enforce the use of the Global Accountability and Tracking of Evaluation (GATE) system by updating information on the response of management to the evaluation reports in a timely manner and that it strengthen oversight of the implementation of evaluation recommendations.</p>	<p>UN-Women remains committed to ensuring greater oversight of the implementation of the evaluation recommendations in 2018 through the improved use of the GATE system, which will be further enhanced by the completion of the restructuring of the Programme Support Division. In addition, UN-Women continues to monitor the status of implementation of the evaluation recommendations through the country office assessment tool.</p> <table border="1" data-bbox="795 1328 1704 1438"> <tr> <td><i>Department responsible:</i></td> <td>Programme Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>Medium</td> </tr> </table>	<i>Department responsible:</i>	Programme Division	<i>Status:</i>	In progress	<i>Priority:</i>	Medium	<p>Monitoring the implementation of evaluation recommendations is included as a performance indicator in the monthly Country Office Assessment Tool (COAT). Additionally, targeted regional quarterly follow-ups have been initiated in last quarter of 2018.</p>		
<i>Department responsible:</i>	Programme Division										
<i>Status:</i>	In progress										
<i>Priority:</i>	Medium										

No.	UNBoA audit recommendations included in Report A/73/353/Add.1	UN-Women management response included in the Report A/73/353/Add.1	Latest updates to the status of actions taken to audit recommendations								
		<table border="1"> <tr> <td data-bbox="792 349 1196 381"><i>Target date:</i></td> <td data-bbox="1196 349 1712 381">Fourth quarter of 2018</td> </tr> </table>	<i>Target date:</i>	Fourth quarter of 2018							
<i>Target date:</i>	Fourth quarter of 2018										
9	<p>In paragraph 52 of the report, UN-Women agreed with the Board's recommendation that it expedite the development of the action plan/guideline that would provide guidance across the organization for making it inclusive of and accessible for persons with disabilities.</p>	<p>UN-Women is on target to launch the inclusion of persons with disabilities survey by September 2018. Data gathered from the survey will serve as invaluable inputs to the UN-Women action plan on the inclusion of staff with disabilities.</p> <table border="1"> <tr> <td data-bbox="792 592 1196 625"><i>Department responsible:</i></td> <td data-bbox="1196 592 1712 625">Office of Human Resources</td> </tr> <tr> <td data-bbox="792 625 1196 657"><i>Status:</i></td> <td data-bbox="1196 625 1712 657">In progress</td> </tr> <tr> <td data-bbox="792 657 1196 690"><i>Priority:</i></td> <td data-bbox="1196 657 1712 690">High</td> </tr> <tr> <td data-bbox="792 690 1196 722"><i>Target date:</i></td> <td data-bbox="1196 690 1712 722">First quarter of 2019</td> </tr> </table>	<i>Department responsible:</i>	Office of Human Resources	<i>Status:</i>	In progress	<i>Priority:</i>	High	<i>Target date:</i>	First quarter of 2019	<p>UN-Women has launched the survey on inclusion of persons with disabilities in the fourth quarter of 2018. The findings of the survey will provide information for a proposed disability action plan. UN-Women is on track with the implementation of this recommendation.</p>
<i>Department responsible:</i>	Office of Human Resources										
<i>Status:</i>	In progress										
<i>Priority:</i>	High										
<i>Target date:</i>	First quarter of 2019										
10	<p>In paragraph 57 of its report, the Board recommended that after a feasibility assessment, UN-Women consider establishing a global individual consultants monitoring tool to record key details on the hiring of consultants, including such information as analysis of total hiring cost, performance measurement and supervisor's comments at every stage of the assignment, based on the agreements made with each individual consultant.</p>	<p>The analysis of requirements and feasibility study for the establishment of a global individual consultant monitoring tool is ongoing. Following completion and results of the analysis and feasibility study, UN-Women will consider the next steps to take.</p> <table border="1"> <tr> <td data-bbox="792 998 1196 1031"><i>Department responsible:</i></td> <td data-bbox="1196 998 1712 1031">Office of Human Resources</td> </tr> <tr> <td data-bbox="792 1031 1196 1063"><i>Status:</i></td> <td data-bbox="1196 1031 1712 1063">In progress</td> </tr> <tr> <td data-bbox="792 1063 1196 1096"><i>Priority:</i></td> <td data-bbox="1196 1063 1712 1096">Medium</td> </tr> <tr> <td data-bbox="792 1096 1196 1128"><i>Target date:</i></td> <td data-bbox="1196 1096 1712 1128">Fourth quarter of 2019</td> </tr> </table>	<i>Department responsible:</i>	Office of Human Resources	<i>Status:</i>	In progress	<i>Priority:</i>	Medium	<i>Target date:</i>	Fourth quarter of 2019	<p>UN-Women has analysed the recommendation for the establishment of a global individual consultants monitoring tool and the impact on internal business processes. UN-Women has reviewed solutions in place in other UN Agencies for a harmonised approach. The feasibility study is nearing completion and the findings and recommendations will be reviewed and a decision on the way forward will be taken in 2019.</p>
<i>Department responsible:</i>	Office of Human Resources										
<i>Status:</i>	In progress										
<i>Priority:</i>	Medium										
<i>Target date:</i>	Fourth quarter of 2019										
11	<p>In paragraph 60 of its report, the Board recommended that UN-Women: (a) set a clear reference of the disaster recovery plan to the configuration management database; (b) review the backup procedure for the</p>	<p>The review by UN-Women of the disaster recovery plan is in progress. The plan will be updated to include a clear reference to the configuration management database, an enhanced backup procedure and practices when new applications/ websites are added.</p>	<p>The disaster recovery plan now references where configurations are stored, the headquarters backup procedure has been amended and list of websites updated.</p>								

No.	UNBoA audit recommendations included in Report A/73/353/Add.1	UN-Women management response included in the Report A/73/353/Add.1	Latest updates to the status of actions taken to audit recommendations								
	headquarters data centre and conduct the backups as per the disaster recovery plan; and (c) update the disaster recovery plan when new applications/websites were added.	<table border="1"> <tr> <td><i>Department responsible:</i></td> <td>Management and Administration Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>Medium</td> </tr> <tr> <td><i>Target date:</i></td> <td>Fourth quarter of 2018</td> </tr> </table>	<i>Department responsible:</i>	Management and Administration Division	<i>Status:</i>	In progress	<i>Priority:</i>	Medium	<i>Target date:</i>	Fourth quarter of 2018	UN-Women considers this audit recommendation completed and ready for UNBoA assessment.
<i>Department responsible:</i>	Management and Administration Division										
<i>Status:</i>	In progress										
<i>Priority:</i>	Medium										
<i>Target date:</i>	Fourth quarter of 2018										
12	In paragraph 63 of its report, the Board recommended that UN-Women expedite the development of a new ICT strategy which was aligned with its overall strategy.	<p>The development of a new ICT strategy is in progress.</p> <table border="1"> <tr> <td><i>Department responsible:</i></td> <td>Management and Administration Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>Medium</td> </tr> <tr> <td><i>Target date:</i></td> <td>Third quarter of 2018</td> </tr> </table>	<i>Department responsible:</i>	Management and Administration Division	<i>Status:</i>	In progress	<i>Priority:</i>	Medium	<i>Target date:</i>	Third quarter of 2018	The ICT Strategy has been prepared and is awaiting consideration for approval by the Senior Management Team of UN-Women.
<i>Department responsible:</i>	Management and Administration Division										
<i>Status:</i>	In progress										
<i>Priority:</i>	Medium										
<i>Target date:</i>	Third quarter of 2018										
Report of the Board of Auditors for the year ended 31 December 2016											
13	In paragraph 15 of the report, UN-Women agreed with the Board's recommendation that it comply with advance regulations to ensure that advances were recovered promptly through payroll and corrective actions were taken in a timely manner.	<p>UN-Women holds monthly follow-up meetings on staff advances among its regional offices. It has recently assigned additional resources to take action on aged advances and conducted webinar training for all offices in April 2018. The delay in the full implementation of the recommendation was due to initial lack of staff capacity because of the ongoing recruitment of staff in two regional offices and the need to share knowledge through training on different types of staff advances and acceptable ageing and recovery mechanisms.</p> <table border="1"> <tr> <td><i>Department responsible:</i></td> <td>Management and Administration Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>Medium</td> </tr> </table>	<i>Department responsible:</i>	Management and Administration Division	<i>Status:</i>	In progress	<i>Priority:</i>	Medium	<p>The capacity building for all staff through webinar trainings and the monthly monitoring by Headquarters and regional offices has significantly improved the compliance of recovery actions for advances to staff by 44% compared to 2017. Headquarters continues to reconcile all staff advance accounts monthly and hosts aged advance listings on the intranet, where offices are required to review and take corrective actions in accordance with the Month-end Closure Instructions, which are certified by the Head of the office.</p> <p>UN-Women considers this audit recommendation completed and ready for UNBoA assessment.</p>		
<i>Department responsible:</i>	Management and Administration Division										
<i>Status:</i>	In progress										
<i>Priority:</i>	Medium										

No.	UNBoA audit recommendations included in Report A/73/353/Add.1	UN-Women management response included in the Report A/73/353/Add.1		Latest updates to the status of actions taken to audit recommendations
		<i>Target date:</i>	Fourth quarter of 2018	
14	<p>In paragraph 42 of the report, UN-Women agreed with the Board's recommendation that it: (a) ensure that the selection of implementing partners was strengthened and the requirements of the programme and operations manual regarding the selection process were adhered to; and (b) perform partners risk rating to identify the score for each implementing partner against the tolerable risk levels.</p>	<p>UN-Women continues to review the implementing partners selection process to provide enhanced guidance. The capacity of staff to implement the improved guidelines on the selection of partners will be further strengthened through webinars. The delay in the full implementation of this recommendation relates to the introduction of improvements in the revised programme and operations manual in August 2017. The realization of the full impact of the changes made will be gradual and the improvements to the process will be seen with the newly engaged partners, not with the partners selected using guidelines that existed prior to August 2017. UN-Women continues to ensure compliance with the updated policy and procedures on the selection of partners.</p>		<p>The Programme and Operations Manual (POM) was revised in August 2017, to strengthen the selection of partners by introducing the call for proposal competitive process for selecting NGO partners, introducing a process of assessing government partners and for the use of HACT assessments in selecting partners.</p> <p>Further to the release of the revised POM in 2017, a POM revision workshop was undertaken in July 2018, in which recommendations were made from participants to further strengthen the selection processes and to provide more clarity and tools on the partner selection process. The timeline for finalising the revised partner selection (due diligence process) was agreed to be December 2018. UN-Women is now in the process of finalising the additional revisions, which will include risk rating scoring.</p> <p>Additionally, UN-Women is also in the process of finalising the development of a Partner and Grant Agreement Management system, which will enhance compliance for partner selection processes in line with the POM. This system will be launched in January 2019.</p>
		<i>Department responsible:</i>	Programme Support Division	
		<i>Status:</i>	In progress	
		<i>Priority:</i>	Medium	
		<i>Target date:</i>	Fourth quarter of 2018	
15	<p>In paragraph 58 of its report, the Board recommended that UN-Women: (a) expedite the development of a policy and guidelines that clearly defined the rationale for the</p>	<p>In order to expedite the development of the required policy and guidelines, UN-Women has established an inter-divisional taskforce that has provided the senior management team with options for addressing the issue of country typology for UN-Women. The final decision had to</p>		<p>UN-Women Management has formed an inter-divisional task force as its Change Management Group. The Change Management Group has presented a draft strategy for the Country Typology development to the Senior Management. The</p>

No.	UNBoA audit recommendations included in Report A/73/353/Add.1	UN-Women management response included in the Report A/73/353/Add.1	Latest updates to the status of actions taken to audit recommendations										
	<p>establishment of the programme presence and the management of programme and field presences; and (b) develop business cases for the already established programme and field presences so as to suit the current needs and situation.</p>	<p>await the outcome of the Secretary-General’s reform proposal. This was to ensure that the country typology for UN-Women would be in line with the reform measures.</p> <table border="1" data-bbox="795 513 1714 769"> <tr> <td><i>Departments responsible:</i></td> <td>Programme Division</td> </tr> <tr> <td><i>Status:</i></td> <td>In progress</td> </tr> <tr> <td><i>Priority:</i></td> <td>High</td> </tr> <tr> <td><i>Target date:</i></td> <td>First quarter of 2019</td> </tr> <tr> <td></td> <td></td> </tr> </table>	<i>Departments responsible:</i>	Programme Division	<i>Status:</i>	In progress	<i>Priority:</i>	High	<i>Target date:</i>	First quarter of 2019			<p>Change Management Group is further elaborating on the strategy while keeping abreast of the developments in the broader discussion of the UNDS reform.</p>
<i>Departments responsible:</i>	Programme Division												
<i>Status:</i>	In progress												
<i>Priority:</i>	High												
<i>Target date:</i>	First quarter of 2019												
16	<p>In paragraph 81 of the report, UN-Women agreed with the Board’s recommendation that it: (a) consider the use of the implementing partner agent code in the chart of accounts for Atlas to enhance efficiency and effectiveness; (b) work closely with the global auditors to review the audit process to ensure that project audit reports were submitted in a timely manner; and (c) enhance the capacity of the Audit Coordination Unit to ensure that it supported effectively the oversight function in the organization.</p>	<p>With regard to parts (a) and (b) of the recommendation, UN-Women continues to find ways to improve the engagement among all stakeholders and to enhance processes that will ensure that audit reports are finalized and submitted on a timely basis. Discussions with the global auditors on improving timely delivery are ongoing, and it has been agreed that timelines will be adjusted when the Atlas implementing agent code is fully implemented and a computerized system is developed to support the processes. This will allow for an earlier audit planning phase, which would feed into the overall completion timelines for the audit cycle.</p> <p>Regarding part (c) of the recommendation, discussions are under way on how to increase capacity in respect of the coordination and monitoring of project audits, in terms of both positioning and increased oversight to ensure that timely action is taken in respect of the results of the project audits.</p> <p>The target date for the full implementation of this recommendation has been extended because the use of the Atlas implementing agent code could not be put in effect retroactively, but it is expected to be effective for all new projects and will be mandatory for all advances effective 1 January 2019.</p>	<p>UN-Women:</p> <p>a) implemented the Implementing Agent Code in June 2018, with the Policy formally promulgated in November 2018 and trainings have been delivered to all staff. The Implementing Agent Code is mandatory for use from 1 January 2019 for all advances to partners;</p> <p>b) will work to ensure that project audit reports are submitted in a timely manner, including by working with the global auditors; and</p> <p>c) is planning a functional review of the Audit Coordination Unit to calibrate its capacity relative to its functions following the establishment of the Internal Audit Service within UN Women.</p>										



United Nations Entity for Gender Equality
and the Empowerment of Women

No.	UNBoA audit recommendations included in Report A/73/353/Add.1	UN-Women management response included in the Report A/73/353/Add.1		Latest updates to the status of actions taken to audit recommendations
		<i>Departments responsible:</i>	Management and Administration Division	
		<i>Status:</i>	In progress	
		<i>Priority:</i>	Medium	
		<i>Target date:</i>	Fourth quarter of 2019	