INTERNAL AUDIT REPORT UN WOMEN REGIONAL OFFICE FOR WEST AND CENTRAL AFRICA

UN WOMEN

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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 the UN Women West and Central Africa Regional Office (the Regional Office) from September to December 2022.

UN Women management is responsible for adequately designing and effectively maintaining governance, risk management and control processes to ensure that UN Women's objectives are achieved. IAS is responsible for independently assessing the adequacy and effectiveness of these systems and processes.

The internal audit aimed to assess the adequacy and effectiveness of the governance arrangements, risk management practices and control processes relating to the following areas and subareas:

- **Regional oversight and support**: active and adequate fulfilment of its responsibilities to support (technically and operationally), monitor and oversee the field offices in the region.
- **Strategic priorities, programmes and project management**: strategic positioning, priorities setting, coordination of gender mainstreaming, advocacy and resource mobilization, programme and project management, management of programme partners.
- **Governance, risk management and internal control system**: office structure and delegations of authority, control environment, risk management, data quality and implementation of recommendations from prior oversight reports.
- **Operations**: management of procurement, human resources (HR), finance and budget, information and communication technology (ICT), travel, assets, safety and security, and participation in the regional UN business operations strategy.

The internal audit covered the state of governance, risk management and internal controls based on a sample of Regional Office activities related to strategic priorities and programmes from January 2018 to October 2022. For operations controls, the sample covered transactions from 1 January 2020 to 31 July 2022. Atlas-recorded expenditure for the Regional Office totalled US$ 2 million in 2020, US$ 5.1 million in 2021 and US$ 1.9 million in July 2022.

Scope limitation: IAS could not review three sampled transactions amounting to US$ 28,966 as supporting documents were not provided.

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

As part of its regular audit procedures, IAS conducted two anonymous surveys of Regional Office personnel and Country Office Representatives, with 84 per cent and 50 per cent response rates respectively. The results of both surveys have been incorporated throughout the report.

Audit opinion and overall audit rating

IAS acknowledges several achievements and good practices by the Regional Office. For example, the Regional Office:

- Established a good rapport and convening power in advancing women's empowerment with the governments, regional platforms and private sector in the region.
- Was part of the joint programme of five UN organizations to tackle the challenges of youth unemployment, focusing on tools required for success.
- Mapped relevant civil society organizations in the region, which provided insights and gender data at community level; and launched an advocacy guide for women-led organizations in 2021.
- Engaged and provided feedback for formulation of the UN Sustainable Development Cooperation Frameworks and common country assessments in the region. Established a UN coordination tracking tool for key milestones and UNCT

SWAP for the countries in the region.

- Led regional discussions on prevention of sexual exploitation and abuse.
- Invited Country Offices to provide feedback for development of the Regional Office Strategic Note 2022–2025 to align with the vision of Country Offices.
- Was responsive and flexible in adapting partner agreements to the environment, e.g., civil unrest or conflict, complex political environment and the COVID-19 pandemic.

IAS assessed the overall state of governance, risk management and internal controls in the Regional Office as **Some Improvement Needed** meaning that **"**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". Notwithstanding this, the management of projects and programme partners needed major improvement, i.e., the issues identified could significantly affect achievement of the Regional Office's objectives.

IAS identified the following areas for enhancement to consolidate good practices and lessons learned, and advance the Regional Office's mandate and priorities:

- **Regional oversight and support**: The Regional Office provided necessary support to its field offices; however, the role of the non-resident agency country typology should be clarified. The role of policy advisers in serving countries in the region should also be strengthened for better planning and coverage.

- **Strategic priorities, programme planning and implementation**: There were competing and varying expectations of the Regional Office related to UN Women's integrated mandate that need to be managed, including through defining the vision and strategy for advocacy and communication; definition, data validation and monitoring of results for some indicators was not always adequate; and while resource mobilization was seen as successful, work to support Country Offices in mobilizing resources was not always streamlined and was sometimes perceived as competing.

- **Management of projects and programme partners:** programmatic oversight and governance was not always adequate leading to issues with project design,

definition of added value and sustainability; allocation of budgets to country offices; adherence to donor agreements; and delays in the closure of projects. The selection and management of programme partners did not always embed value for money principles and sound risk management, resulting in untimely clearance of advances and some performance issues.

- **Governance, risk management and internal controls**: the Regional Office structure was highly dependent on non-core funding and non-staff personnel, resulting in high turnover in programme teams, reduced continuity and difficulties with programme delivery. In some instances, accountability lines for complying with policies, procedures and guidance between teams were vague.

- **Operations**: the Regional Office did not have a procurement strategy to guide procurement planning and contracting. Furthermore, the office did not test the business continuity plan annually.

IAS made 15 recommendations to address the areas for improvement, 3 of which are ranked as high priority, 12 as medium priority.

A high (Critical) priority recommendation means that *"prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women."* The three high priority recommendations focus on:

Recommendation 5: The Regional Director to enhance the data collection, validation, monitoring and reporting process to ensure regular comparability of targets with results achieved and associated costs, and justification of delays with all involved in the process.

Recommendation 6: The Regional Director to implement strong quality assurance during the project design and project approval process, including adequate results frameworks with exit and sustainability elements, and risk management strategies which should be monitored during project implementation.

Recommendation 9: The Regional Director to ensure strong project oversight and strengthen the capacity of programme teams to manage and implement projects, including budgeting for project and technical positions, timely recruitment, monitoring compliance with donor agreements and proactive risk management of individual

projects.

The 12 medium (important) priority recommendations mean that *"action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women"*. These recommendations are focused on: better alignment of the office's external communications and advocacy with the office's vision; clarification of the office's coordination function; improving workflows for Regional and Country Office planning; defining a resource mobilization strategy that consolidates efforts in the region; strengthening management around working with beneficiaries; performing functional job analyses; increasing objectivity in fraud risk assessments; follow-up of programme partner audit recommendations; and improvement of processes for efficiency.

Management comments and action plan

The Regional Director ad interim and the responsible offices in headquarters accepted the recommendations and provided action plans which are included in this report. Implementation of some of the recommendations has already begun. Management comments and additional information provided have been taken into account in this report, where appropriate.

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

Lisa Sutton

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ACRONYMS AND ABBREVIATIONS

AWP	Annual Work Plan
BOS	Business Operations Strategy
CSO	Civil Society Organization
DAMS	Digital Asset Management System
DRF	Development Results Framework
HR	Human Resources
IAS	Internal Audit Service
ICT	Information and Communication Technology
IEAS	Independent Evaluation and Audit Services
IST	Information Systems and Telecommunications **Section**
LTA	Long-Term Agreement
OEEF	Organizational Efficiency and Effectiveness Framework
PAC	**Project Appraisal Committee**
RMS	Results Management System
SPRED	Strategy, Planning, Resources and Effectiveness Division
SPU	Strategic Planning Unit
SSA	Special Service Agreement
UNCT	United Nations Country Team
UNCT-SWAP	UN Country Team-System Wide Action Plan
UNDSS	United Nations Department for Safety and Security
UNV	United Nations Volunteer
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women

I. BACKGROUND

The UN Women Regional Office for West and Central Africa (the Regional Office) is located in Dakar, Senegal. When UN Women was founded, the initial business plan only contemplated the creation of one Regional Office for Africa based in Nairobi, Kenya. At the request of Member States in 2012–2013, it was then decided to mirror other UN entities in Africa and have two Regional Offices in East and Southern Africa and West and Central Africa. Relative to all six Regional Offices, in 2021 the Regional Office ranked fourth in terms of core and institutional budget resources, and third for non-core resources. In 2022, the Regional Office ranked as fourth for core, institutional budget and non-core resources.

The Regional Office covers 24 countries across the region, which include countries experiencing humanitarian crises, socio-political instability, armed or internal conflict, civil unrest and high gender inequality indices. Of these 24 countries, UN Women has 10 Country Offices and 14 operations as non-resident agency set-ups. The Country Offices under the purview of the Regional Office are located in Central African Republic, Cote d'Ivoire, Cameroon, Democratic Republic of Congo, Liberia, Mali, Niger, Nigeria, Senegal and Sierra Leone. The Regional Office also participates as a non-resident agency in 14 countries: Benin, Cape Verde, Burkina Faso, Chad, Guinea, Guinea-Equatorial, Togo, Mauritania, the Gambia, Ghana, Congo-Brazzaville, Sao Tome and Principe, Gabon and Guinea-Bissau.

The Regional Office mainly focused on four thematic areas: women's political participation and leadership; women's economic empowerment; elimination of violence against women; and women, peace and security. The Regional Office's Strategic Note and Annual Work Plans covered the period 2022–2025. The 2021 Annual Work Plan included 10 Outcomes under the Development Results Framework (DRF). It also included 37 Outputs under the Organizational Efficiency and Effectiveness Framework (OEEF).

As of 9 September 2022, according to the OneApp HR dashboard, the Regional Office employed 45 personnel: 22 on fixed-term appointments; 9 on service contracts; 3 consultants on special service agreements; 5 interns, 1 expert on mission, 1 permanent appointment, 1 temporary appointment, and 3 United Nations Volunteers.

The Regional Office budget and expenditure are summarized in table below:

	2018	2019	2020	2021	2022 (July)
DRF budget target, US$	526,832	498,071	2,945,544	2,795,909	8,042,813
DRF actual budget, US$	519,484	594,282	1,128,668	1,811,135	5,853,043
Resource mobilization %	99%	119%	38%	65%	73%
DRF expenditure, US$	891,040	574,900	575,686	1,027,214	929,136
Financial implementation rate, %	172%	97%	51%	57%	16%
OEEF budget target, US$	6,916,910	8,444,179	5,825,372	6,033,166	4,711,980
OEEF actual budget, US$	5,900,097	6,116,748	5,093,882	5,692,081	4,149,142
Resource mobilization %	85%	72%	87%	94%	88%
OEEF expenditure, US$	5,138,807	4,554,352	4,198,476	4,639,667	2,121,170
Financial implementation rate, %	87%	74%	82%	82%	51%

Source: *Project Delivery Dashboard and Results Management System (RMS) data as of 22 August 2022*

For the period under review (2020–2022), the Regional Office field programme comprised 25 non-core funded projects with a total budget of US$ 10.3 million, funded by a range of donors, including:

- joint programme funding for six projects amounting to US$ 1.2 million;
- bilateral donor funding for 18 projects amounting to US$ 6.3 million; and
- other funding for one project amounting to US$ 2.9 million.

Atlas-recorded expenditure for the Regional Office totalled US$ 2 million in 2020, US$ 5.1 million in 2021 and US$ 1.9 million in 2022. Overall, this consisted of: staff costs (53 per cent); other personnel costs (12 per cent); goods and services (14 per cent); maintenance, utilities and common services (5 per cent); personnel travel (6 per cent); training and hospitality (6 per cent); and support costs (4 per cent). Nine per cent of the total expenditure was incurred through liquidation of advances or reimbursements to programme partners.

II. AUDIT RESULTS

A. Strategic priorities, programme planning and implementation

See Background section for key information on strategic priorities and programmes. During the period 2020–July 2022, the Regional Office worked with 19 programme partners; the partner agreement management system recorded 18 partner agreements with a start date from 2019 valued at approximately US$ 1.8 million. The Regional Office was present in several platforms that address the needs of women and girls as convener and co-chair with other UN organizations. The Regional Office participated in the development of the UN Women Africa strategy, which is a collaboration with the Regional Offices for Arab States, and Eastern and Southern Africa. The Regional Office also developed a coordination strategy which had yet to be finalized at the time of the audit.

IAS reviewed the Regional Office's strategic positioning, setting of priorities, coordination of gender mainstreaming, advocacy, communication, resource mobilization, programme and programme partner management. Key achievements and best practices include:

- From the results of the work conducted by the Regional Office, it is evident that it understands UN Women's mandate and actively works towards fulfilling it. This was also confirmed by the interviews IAS had with key stakeholders.
- The Regional Office conducted a mapping exercise of gender equality coordination platforms in an attempt to align priorities to existing resources.
- The Regional Office has undertaken numerous communications and advocacy interventions to raise awareness of its work and UN Women's gender equality mandate.

Based on the audit work IAS performed, IAS assessed the following areas as some improvement needed: communications, advocacy, UN coordination of gender mainstreaming, resource mobilization, development of the Regional Office's Strategic Note, quality assurance of Country Office Strategic Notes in the region, and articulation of the outcomes and impact of programmes and projects. Major improvement was needed in the definition of indicators and monitoring implementation of the Regional Office's Strategic Note and workplans, design of projects, governance and oversight arrangements of projects, delivery of projects within budgets and agreed time frames, and management of programme partners. Detailed observations are outlined below.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 1: Strategic partnerships and communications

Expectations of external stakeholders: Achieving gender equality and women's empowerment is a significant need for most countries in the region and UN Women's presence was considered as very important to advance regional objectives. Many stakeholders actively stressed their high expectations of UN Women's role in the region which covers normative, strategic coordination and programme implementation mandates. Some expectations and priorities were very demanding and sometimes competing. Attempting to manage all stakeholder expectations with limited office technical capacity represents an inherent risk, which may result in diluting the impact of the Regional Office's work. Without finding the right balance in its normative, coordination and implementation initiatives, the Regional Office might not be able to provide necessary visibility to its expertise in gender equality, strategically coordinate and build strong partnerships.

IAS summarized the external stakeholder feedback it received as part of the audit process as follows:

- The Regional Office could enhance its value proposition vis-à-vis other UN agencies involved in gender equality and mainstreaming, e.g. by focusing on intersectionality, strategic coordination and normative support.
- There was a strong need in the region to effectively mainstream gender into humanitarian actions and environment/climate change work (both of which are priorities in UN Women's Strategic Plan); however, the Regional Office does not have subject matter expertise in these areas.
- To create sustainability, greater influence was needed on the policies that cause inequalities between women and men. Sometimes it is difficult to push results forward if there is insufficient backing and ownership from governments.

Expectations from Country Offices and the Regional Office's personnel: The surveyed field representatives commented that:

- In general, the level of support the Regional Office provides to Country Offices was rated satisfactory. Areas of improvement were noted in the Regional Office's policy and technical advice, partnerships, knowledge management, quality assurance, support and oversight.
- Policy advisers should plan more visits to Country Offices and support their advocacy and strategic positioning with governments and key stakeholders.
- The Regional Office needs to provide more consultation with Country Offices from programme inception to agree on initiatives/approach/course of action and allocate sufficient time to ensure quality assurance, support and oversight functions to Country Offices.

Responses to the IAS survey of Regional Office personnel contained a comment on the need to better define Country Offices' expectations of the Regional Office as sometimes it affects working relations and timely information on projects and Country Office needs. The visibility of UN Women's expertise, convening power and influencing capacity, and its policy and normative advisory role was mentioned as a key success factor to establishing strategic positioning and institutional credibility.

The Regional Office informed IAS that it has been 'swamped' with different time consuming and demanding requests from headquarters units, sometimes similar information was requested from different angles. This included examples of what the Regional Office described as competing deadlines and overwhelming requests on planning and reporting requirements, strategic priorities and initiatives which the Regional Office raised with the Senior Management Team at headquarters.

Communications and Advocacy: The Regional Office has made progress in creating and empowering its communications unit, while advocacy activities have been shared among leadership, policy advisers and the communications unit. A workplan is shared among programme teams to consolidate communications initiatives. The Regional Office also produced periodic newsletters and online thematic briefs with QR codes for ease of reference. The audit noted the following areas for improvement to enhance the current state of communications and advocacy:

- A management vision for advocacy and knowledge management has not yet been defined and shared among programme and communications teams. Having this vision and an implementation strategy/approach will help with better planning, work distribution and clarifying accountability (who does what, when and how).
- Expanding the communications plan to include advocacy and knowledge management strategies so communications efforts are consolidated, consistent and have coherent messaging. Communications, advocacy and knowledge management should be considered in each ProDoc and these provisions should be reviewed by the communications unit and ensure costs are embedded into project budgets.
- IAS observed ad hoc planning for communications interventions where requests were shared very close to deadlines, which is likely to create unnecessary tensions between teams due to unclear definitions, accountabilities and pressures to accommodate unplanned requests.
- Several donors asked that the quality of communications materials be enhanced and that on several occasions their contributions were not sufficiently covered in reports and published material, or in some instances, no communications materials were distributed.
- Support to Country Offices is time and labour consuming because there was no fixed-term communications and advocacy capacity available at the Regional Office .

Recommendation 1 (Medium):

The Regional Director to integrate the Regional Office's communications strategy with its knowledge management efforts and public and policy advocacy to ensure coherence and alignment. This could include integrated work planning to allow adequate time to produce communications and advocacy materials; proper budgeting for communications in projects; and a virtual regional team of communications experts to enhance the quality, timeliness and capacity of communications teams in the region.

Observation 2: Coordination role on gender mainstreaming

IAS commends the Regional Office's progress and achievements in terms of its coordination mandate, such as its drafting of a coordination strategy; its strategic approach to field support, which includes a coordination menu of services (gender analysis, country gender equality profile, common country analysis, United Nations Sustainable Development Cooperation Framework gender mainstreaming) and capacity support and backstopping on Gender Thematic Group and UN Country Team-System Wide Action Plan (UNCT-SWAP). Additional funding was identified to maintain the regional coordination network, its evaluation etc. but the funds are not sustainable. Consolidated minimum standards for coordination oversight had still not been implemented.

The Regional Office's gender equality coordination mandate is very large and complex and includes (a) continental, regional and subregional platforms; (b) regional UN-system coordination (accountability, joint programmes and gender mainstreaming); and (c) oversight and support to its field offices most of which are non-resident agencies (14 of 24). At the same time, the Regional Office's coordination work has not been sufficiently resourced and was currently spread among Coordination and Strategic Planning and policy advisers. Reportedly, the Change Management team agreed with the Regional

Office's proposal to have a dedicated Coordination Officer in its structure; however, funding is yet to be secured for the new position.

Coordination platforms: Numerous and complex regional, interregional and subregional platforms[1] add a significant challenge for the Regional Office to map and coordinate strategically. Moreover, the platforms are sometimes in places where UN Women does not have a fully-fledged presence. The UN Women Africa Strategy 2.0 might help to share responsibilities between the three relevant Regional Offices, but without strategic prioritization, it might take time and resources without bringing the expected results. The stakeholders IAS interviewed recognized the Regional Office as a lead in gender equality and women's empowerment; however, they would like to have the Regional Office's assistance in capacity building, joint workplans and periodic review; better coordination (not competing but complementing) in areas of overlapping activities; better sustainability and transparency through a dedicated budget for coordination; and stronger engagement with other UN organizations, governments and civil society organizations (CSOs). Some mentioned that the Regional Office might consider positioning itself as a gender technical adviser. Some noticed lengthy processes during joint activities, payments, shortage of staffing to attend key meetings and working groups. For the Sahel region, the Regional Office could closely engage in the humanitarian-peace-development nexus.

Regional UN-system coordination follows some of the regional platforms and also might duplicate their efforts without bringing impact and changes. These include Regional Gender Thematic Group, UNISS, UNOWAS, UNDCO, UNOCA, issue-based coalitions and bilateral cooperation. The Regional Office has been working to reactive the Regional Gender Thematic Group, which has been inactive for some time, revising its added value. The Regional Office rotated the chair role with other organizations. However, the office should consider retaining at least a co-chair role to maintain its lead role on gender equality and women's empowerment in the Regional Gender Thematic Group.

Coordination function structure: IAS noted that coordination outcomes were not supported by proper indicators which will measure the change, all the indicators were

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[1] Key of these include: African Union, ECOWAS, 5 Sahel, ECCAS, CEN-SAD, LCBC, all require the Regional Office's participation in the SMT and strategic leadership in gender equality and women's empowerment. Regional UN-system coordination follows some of the regional platforms and also might

duplicate their efforts without bringing impact and changes. These include RGTG, UNISS, UNOWAS, UNDCO, UNOCA, issue-based coalitions, Common Chapter, bilateral cooperation.

numeric/quantitative. Coordination is split between different teams without dedicated personnel with sufficient authority to hold other teams accountable for their contribution. IAS encourages the Regional Office to include coordination in the budgets of relevant projects and recover through the cost-recovery policy. However, the Regional Office informed IAS that there are already many functions that are included in project budgets. Donors expect the Regional Office to cover those functions as part of UN Women's contribution to the projects/programmes.

Presence in countries as a non-resident agency: The Regional Director designated the regional policy advisers as focal points for non-resident agencies. Currently, the Regional Office offers technical support on coordination at the request of UN Resident Coordinators' Offices (UNCT-SWAP, Gender Equality Markers, gender mainstreaming in the United Nations Sustainable Development Cooperation Framework, Common Country Assessment, Gender Thematic Group coordination support, etc.) and bilateral support. However, the number of non-resident agencies in the region is quite high with a limited number of senior personnel dedicated to ensuring that UN Women's role in UN Country Teams is effective. Several UN Resident Coordinators interviewed mentioned that UN Women's contribution is mainly one-time initiatives; however, the regular and strategic presence of the Regional Office at UNCTs or Gender Thematic Group meetings is quite limited, e.g. no regular attendance in UNCT meetings at non-resident agencies and no value proposition outside of system accountability (UNCT SWAP). UN Resident Coordinators have expectations of UN Women (as a signatory to the United Nations Sustainable Development Cooperation Framework) to provide strategic advice and help them with leading gender equality advocacy as part of UN Women's coordination mandate.

There are several potential reasons for the current situation: (a) there is no clear corporate guidance on how Regional Offices should execute the role of non-resident agencies to support UN Resident Coordinators, etc.; (b) most policy advisers in the region are funded by non-core funding so there might be a conflict for their time allocation to non-resident agencies (potential risk of subsidizing core functions from non-core funding); (c) it is difficult to mobilize funding for coordination, and coordination activities have not yet been embedded into relevant project budgets and pooled to cover shared costs; and (d) the Regional Office does not have sufficient core funding to hire additional support for coordination in non-resident agencies, e.g. national gender advisers, etc.

The Country Office Representatives surveyed requested that experiences on coordination, including strategies and policy direction be shared among offices; commented that there was no clear evidence that regional platforms had any concrete contribution to Country Offices' work; 50 per cent of the Country Offices indicated that the Regional Gender Thematic Group is "not at all relevant and effective"; 50 per cent indicated that the UN Regional Development Coordination Office platform is "not at all relevant and effective"; and 50 per cent indicated that issue-based coalitions are "not at all relevant and effective". Some UN Resident Coordinators recommended that the Regional Office consider appointing gender specialists or focal points and place them in UN Resident Coordinators' Offices. They also suggested that the Regional Office could contribute more funds for joint programmes where UN Women is a non-resident agency.

Recommendation 2 (Medium):

The Regional Director to:
- Revisit the Regional Office's regional coordination strategy for deeper analysis of the strategic value of stakeholders and reprioritize/deprioritize the Regional Office's contributions or participation level, including with other Regional Offices in Africa; and monitor its effectiveness and challenges.
- Monitor the Regional Office's role in non-resident agencies with available resources and expectations, and communicate with UN Resident Coordinators. Include support to non-resident agencies in the performance objectives of policy advisers; assess actual performance; and include feedback from UN Resident Coordinators. There should be a clear line of responsibility between policy advisers and the Planning & Coordination Specialist for working with non-resident agencies.

Recommendation 3 (Medium):

The Business Transformation, SPRED and UN-System Coordination Division to define corporate expectations of non-resident agencies as a field office typology; the minimal requirement for Regional Office roles and responsibilities in terms of supporting the non-resident agencies, including the minimal level of funding and

Observation 3: Design of the Regional Office Strategic Note and resource mobilization plan

The Regional Office proactively led its new 2022–2025 Strategic Note design process and supported its Country Offices in strategic planning. IAS' view is that the Regional Office needs to improve the results-based management elements of the Strategic Note and annual work plans. The Regional Office did not have a resource mobilization post until September 2022 when the first specialist to occupy the post was recruited. Despite this, the Regional Office was still able to raise resources for its Strategic Notes. It is expected that the resource mobilization specialist will coordinate resource mobilization efforts in the region and bring structure to the current fragmented approach. Other areas of improvement are elaborated below.

The Strategic Note 2022–2025 preparation process built upon consultations at regional and country level and incorporated the lessons learned and recommendations from the previous Strategic Note mid-term review. However, several internal stakeholders mentioned that the process could have been even more consultative, engaging them in the drafting process rather than delegating it to an external consultant. At the same time, only one Planning and Coordination Specialist is responsible for both coordination and strategic planning for the Regional Office and supports 24 other field offices.

The Regional Office results framework needs to be enhanced as some outputs do not clearly support outcomes and the theory of change. The Strategic Planning Unit (SPU) quality assurance of Strategic Notes for 2021 mentioned this as a common issue: "many offices continue to list the outcome and output statements without linking the two through further description and making linkages with the overall broader impact level changes that the programme intends to achieve." According to SPU quality assurance, West and Central Africa was assessed as the region requiring the most improvement in its Strategic Note design. For example, the Regional Office's Annual Work Plan 2022 does not yet contain all the results elements required, i.e. indicators, baselines, targets and annual milestones.

The Regional Office does not yet have fully developed results-based management capacity with a focus on designing the results-framework to be able to measure expected changes and their impact. There is a need for quality assurance of the results framework during its design in terms of developing outputs which support measurement of outcomes, with both qualitative and quantitative indicators, focused on the 'so what?' question, rather than activities (number of people or entities benefitting from capacity building activities, training, engaged, etc), measuring how these entities with increased capacity actually make change expected at outcome and impact level.

Weak definition of outcomes, outputs and indicators per results-based management guidelines might impact the Regional Office's ability to demonstrate the results and impact expected by stakeholders resulting in reduced donor interest, trust and confidence in the Regional Office's ability to design and implement valuable projects.

The technical advisers' planning tool is the biennial workplan under their outcome level, so that they align their priorities under their respective outcome and strategic priority and include the indicators of specific programmes at the output level. At the same time, the technical advisers have many areas of responsibilities which are not part of their biennial plans such as normative work, coordination, communications and support to non-resident agencies. If these are included in the advisers' workplans, it will help them to prioritize their extensive list of activities, identify capacity gaps and ensure that key areas are regularly covered. IAS observed that work on normative, coordination, field office support and oversight is not visible: in the RMS system the only responsibility is linked to the thematic programmes without any details. Lack of visibility to internal stakeholders at regional and headquarters level will not enable the Regional Office to make a business case for corporate decision on funding regional advisers from core budget, with mandatory backstopping and oversight charged as cost recovery to programmes.

Resource mobilization: The Regional Office's current partnership portfolio is quite diverse including non-traditional donors such as the African Development Bank and private sector partners. Resource mobilization for the previous Strategic Note was between 71 per cent and 86 per cent of the overall budget, while the DRF budget was lower in both percentage and absolute amounts compared to OEEF budgets. However, with rephasing during the last months of the year, the resource mobilization rate was

higher than the finally recorded resources. The Regional Office highlighted the challenges with personnel capacity to implement projects/programmes and raise funding for new projects. While there is high personnel turnover, the Regional Office is undertaking internal discussions to improve the design of the projects and improve resource mobilization.

Country Offices raised a concern that there is competition between the Regional Office and its Country Offices for resource mobilization. Feedback from IAS' survey of Country Office Representatives highlighted that the level of support the Regional Office provides to Country Offices for resource mobilization was rated "somehow unsatisfactory" by 50 per cent of Country Offices; and 50 per cent of Country Offices highlighted the need for transparency/consultation on distribution of core resources by the Regional Office. Some donors also raised a concern that the Regional Office does not sufficiently decentralize funding to the field but retains most funds at the regional level, with an expectation that most results would come from Country Offices.

Feedback from the IAS survey of Regional Office personnel raised the need to strengthen Institutional Budget support at the Country Office level to help offices particularly in their coordination work, and decentralize more professional staff positions to Country Offices.

Recommendation 4 (Medium):

The Regional Director to (a) develop a monitoring and evaluation framework, ensure training for personnel in results-based management and enhance the technical quality assurance process to measure and demonstrate the changes and impact planned in the Strategic Note; (b) introduce a simple work planning mechanism/tool for regional policy advisers that includes their key responsibilities for specific matters or countries to ensure technical assistance in the region to all countries regardless of whether they have projects that fund the regional policy adviser posts; and (c) expedite the resource mobilization and partnership strategy that clearly states how the Regional Office plans to support the field and prioritize partnerships.

Observation 4: Monitoring of output and outcome indicators

During the 2018–2021 implementation period, the DRF outcomes did not change significantly (from 8 to 10); however, the outputs to demonstrate UN Women's attribution changed from 1 in 2018 to 11 in 2021. Moreover, not all outcomes had outputs until 2020, and some were not fully aligned to demonstrate the theory of change. From the 2021 Strategic Note annual report in RMS, it was difficult to clearly understand the Regional Office's goals and achievements, as many indicators and values were absent, or not rated.

Table 1 – Strategic Note annual report for 2021 (source RMS)

Rating	OEEF output	Local outcome	Output	SP	Total
No data reported	33			2	35
No change	2	5	1	3	11
Some Progress		2	1	2	5
Significant Progress	1	2	2	2	7
Target reached/surpassed	1	1	7	2	11
Grand Total	**37**	**10**	**11**	**11**	**69**

Moreover, the targets were not always comparable to values and the rating of performance as reported by the Regional Office, so it was difficult to understand the progress made, or associate progress to the rating. Further improvements are needed in data collection and analysis, verification and the regular updating of project/programme data and indicators. There was also a need for more field monitoring and evaluation of Country Office actions for alignment of results. This is demonstrated by Table 2 below.

Table 2 – 2021 annual report extracts (source RMS)

Short Title	Target	Value	Progress (%)	Comment
SP_D_1.3D	1,700	294	17.29	While progress is low the rating was "target reached or surpassed"
SP_D_4.1A	118	6	5.08	While progress is low the rating was "target reached or surpassed"
SP_D_1.3C	49	Yes		While no numeric progress was reported the rating was "significant progress"
SP_D_4.1C	500	5	1.00	While no numeric progress was reported the rating was "significant progress"
SP_D_1.3A	56	No		Numeric targets vs nominal reported value
SP_D_1.3B	113	No		Numeric targets vs nominal reported value
SP_D_1.3E	113	No		Numeric targets vs nominal reported value

The main focus of public reporting was the 2021 annual report, which consolidated all countries in the region. The consolidated working papers or supporting evidence that show data collection and validation process were not available for audit. Based on discussions with the Coordination and Strategic Planning Specialist, this exercise involved self-certification by Country Office teams and then a consolidation exercise by an external consultant. This might be an indication that the Regional Office did not clearly define the external consultant's deliverables to include full support for data quality, consolidation and validation.

The financial expenditure rate was between 76 per cent and 77 per cent in 2019–2021, which might indicate difficulties with the Regional Office's capacity to plan, budget, absorb and/or execute its plans. The rate is even less if rephasing during quarter 3 of each year is added back to the analysis. Some core funding in 2020 – US$ 316,000 and 2022 – US$ 138,000 was rephased. Major rephasing was conducted on the Women, Peace and Security theme for two donors.

Recommendation 5 (High):

The Regional Director to enhance the data collection, validation, monitoring and reporting process to ensure regular comparability of targets with results achieved and associated costs, and justification of delays with all involved in the process.

Observation 5: Project design and approval

Although the Regional Office followed the established corporate templates, the quality assurance process did not always effectively detect weaknesses in project design. The specific areas of improvement are detailed below.

ProDocs and results frameworks: 4 of 11 projects did not have ProDocs and the Regional Office has not been able to indicate whether these projects ever had ProDocs or whether they were misplaced. One project did not have a results framework for the components implemented directly by the Regional Office, although Country Office results were clearly defined.

Means of verification of outcomes and impact: IAS observed that the ProDocs of all 11 projects in its sample did not specify the means of monitoring and verifying outcomes and impact. The results frameworks focused on the means of verifying the activities and outputs. The ProDocs clearly defined impact and outcomes but it was not clear how these would be measured. The available data in reports mostly relates to "*what has been done,*" i.e. outputs but there is insufficient data on "*what has been achieved by what has been done,*" i.e. outcomes and impact during and after implementation of projects. The donors interviewed by IAS also highlighted that most of the reports they received were activity-based or focused on outputs, while some donor reports took a long time to be finalized. This occurred because the monitoring process was not focused on outcomes but rather on outputs.

Allocation of project budgets: Feedback from IAS' survey of Country Office Representatives highlighted that programme implementation should take place at the national level, while the Regional Office should play a strategic, policy, resource mobilization and advisory role. The Country Office Representatives recommended more consultation on programme design and implementation considering country context, challenges and opportunities. IAS also observed that regional policy advisers delegate funds to Country Offices but use varying practices to manage their portfolios, leading to inconsistencies in project implementation. Some donors also expressed interest in more open discussions on the Regional Office's allocation of budgets to different countries.

Sustainability and exit strategies of projects and programmes: Exit or phase-out strategies ensure there is a clear and consistent process for the handover of projects from UN Women to governments, target audience/beneficiaries. IAS observed that the ProDocs and donor agreements for the 11 sampled projects did not have exit or phase-out strategies.

Sustainability strategies ensure the results, outcomes and impact produced by programmes and projects create lasting value for the target audience/beneficiaries. Only 5 of the 11 projects included sustainability in the ProDocs or Regional Project Appraisal Committee submissions. Three of the 11 projects were operationally closed, and there was no clear indication of how the results of these projects were to be sustained following closure of the projects as post implementation reviews had not been carried out.

Without sustainability and exit/phase-out strategies, the Regional Office may not be able to sufficiently build the capacity of stakeholders to take over projects; eventual handover of projects might be carried out in a haphazard manner from one project to another; and project results and outcomes may cease to exist after project closure which also impacts value for money. Two donors that IAS engaged as part of the audit also highly encouraged the use of exit strategies to avoid implementing projects for extended periods.

Regional Project Appraisal Committee (PAC) reviews: The purpose of a Regional PAC is to ensure the proper design, rationale and implementation of projects. However, five of the 11 sampled projects did not contain Regional PAC review and meeting minutes. This occurred because there was lack of enforcement of Regional PAC reviews. This might result in the untimely identification and remediation of inadequately designed projects. IAS further observed that for projects managed at headquarters but implemented by Regional and Country Offices, headquarters held the Global PACs; however, the committees did not include representatives from field offices. It might be worthwhile for headquarters to include field offices in Global PACs for global programmes, especially those offices that receive high allocations of global funds.

Project risk assessments should be part of the ProDoc process or the elaboration of project documents to accompany donor agreements. The assessment normally includes identification of risks, impact, likelihood and mitigation measures. Four of the 11 project reviewed did not have risk assessments; and although 7 of 11 projects had risk assessments in ProDocs, the assessments and mitigation actions were not formally reviewed/revised during the implementation phase. The lack of checklists for projects and weaknesses in the quality assurance process resulted in the omission of risk assessments in ProDocs. This could result in unsatisfactory risk management practices.

Recommendation 6 (High):

The Regional Director to implement strong quality assurance during the project design and project approval process, including adequate results frameworks with exit and sustainability elements, and risk management strategies which should be monitored during project implementation.

Observation 6: Regional project and programme implementation

IAS' review of 11 projects implemented during 2020–2022 highlighted that the projects advocate for gender equality and women's empowerment, but there are areas of improvement as detailed below.

Evaluation of projects and lessons learned: The Regional Office commissioned mid-term reviews/evaluations for 3 of 11 projects but the recommendations were not tracked, monitored and captured in the GATE system, which may affect the successful implementation of projects. Furthermore, 6 of 11 projects did not have mid-term or final evaluations of which three did not anticipate evaluations in the ProDocs and donor agreements while the other three anticipated evaluations even though they were not undertaken. The Regional Office did not consistently conduct lessons learned exercises when implementing projects. The feedback from the Regional Office staff survey raised a need to strengthen monitoring at all levels to achieve intended results. The Regional Office needs to strengthen its follow-up and field visits of regional projects implemented by Country Offices and coordinate effectively with different UN organizations that work on the same gender equality and women's empowerment themes/topics.

Project steering committee meetings should meet regularly, according to the specifications in the ProDocs and donor agreements. There were no steering committee meetings/minutes for 5 of the 11 sampled projects because of weak oversight to ensure adherence to governance arrangements. IAS also obtained feedback from a sample of donors who confirmed lack of annual consultation or steering committee meetings, thereby reducing the dialogue between the Regional Office and donors. This may result in donors' inability to contribute constructively to projects' strategic direction and take timely decisions to address the risks and challenges associated with project implementation.

Visibility required by donors: Donor agreements stipulate the visibility requirements expected by donors; therefore, the Regional Office should have procedures to identify and ensure that visibility clauses are fulfilled. The audit noted instances where donor visibility clauses were not fulfilled in 9 of 11 projects sampled. This was because the Regional Office did not have a functional procedure in place. Not fulfilling donor visibility clauses could have an impact on future funding.

Demonstration of intended added value: Two projects related to rapid gender assessments and response to the COVID-19 pandemic with a total budget of US$ 293,055 from August 2020 to September 2022 covered 13 countries. Both projects worked on the same activities and expected results for rapid gender assessments. Three telemarketing companies were contracted to conduct the assessments using computer-assisted telephone interviews for +/-2,400 participants per country. The expected results outlined in the donor agreements were defined as "*The expected impact is informed decision-making on the socio-economic impacts of COVID-19 by national authorities, UN agencies, and civil society organizations in order to improve the response to the pandemic and the protection of economic, social and cultural rights, in particular of women and children*."

The Regional Office could not demonstrate the usefulness of the rapid gender assessments vis-à-vis the expected results as there was no mechanism to track use of the results by the target audience. The donor reports the Regional Office submitted clearly stated that rapid gender assessments were only used by UN Women and that no other UN agency, partner or beneficiary used the databases/reports. This might indicate that rapid gender assessments were not relevant to the defined target audience: while it is positive that UN Women used the reports, they were not initially intended for the sole use of UN Women. Therefore, the expected results of "informed decision making" have not been fully achieved. The donor reports also raised concerns that the companies contracted for the rapid gender assessments did not have the required level of expertise in data processing and analysis, which resulted in additional work for the technical team when reviewing the final reports. The Regional Office may have allocated financial resources to studies which were not needed or useful to the target audience, resulting in inefficiencies.

Reputational, ethical, and legal risks: A project related to the Buy from Women platform with a total budget of US$ 400,000 from April 2022 to December 2023, funded by ORANGE France aims to consolidate the results from 'ongoing innovative initiatives' and expand their scope for women's digital and financial inclusion in Liberia and Mali. There were plans to hand over the Buy from Women platform to two separate private companies in Liberia and Mali; however, at the time of the audit, the Regional Office had

not yet submitted the draft memorandums of understanding to the headquarters Legal Section for review to ensure proper transfer of the platform. The platform uses smartphones but the smartphone footprint is low in Liberia and Mali.[2] According to the ProDoc, Buy from Women functions as an e-commerce platform; therefore, the women registered on the Buy from Women platform have to pay private companies for charges related to processing of customer payments. One of the project's three objectives is digital inclusion by improving access to markets, learning opportunities and scaling up of the Buy from Women initiative; however, the project may also be perceived as promoting the mobile money services of private companies to generate income and increase their footprint.

IAS noted that UN Women does not have an overarching framework for the development, hosting and/or transfer of e-commerce platforms such as Buy from Women. As such, legal, reputational and financial risks may not be properly assessed at a global level and policy decisions with respect to the manner in which such risks are to be managed are non-existent, which causes difficulties. More specifically for Liberia and Mali, there was no agreed criteria on involving a particular third party to integrate or take over the Buy from Women platform, resulting in the hand-over to any interested party, ranging from governments to private sector companies, with each Country Office deciding on its own arrangements without consulting headquarters. The transfer of the Buy from Women platform without consistency, clear due diligence and subsequent risk assessments may lead to difficulties with sustainability of results, and legal, contractual and reputational risks for UN Women.

Recommendation 7 (Medium):

The Regional Director to ensure that project management is accountable for ensuring that projects are implemented according to the intended objectives, governance and other requirements; are reviewed and evaluated in a timely manner; and that project risks are identified and escalated. Moreover, clear governance procedures for the Buy from Women programme should be established at the regional level and lessons learned should be documented to inform future projects.

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[2] Page 28 on https://www.gsma.com/mobileeconomy/wp-content/uploads/2022/10/The-Mobile-Economy-Sub-Saharan-Africa-2022.pdf

Observation 7: Processes for working with beneficiaries

The Regional Office had a process for working with beneficiaries, but it was not sufficiently solid to ensure adequate accountability. IAS noted that the Regional Office did not have a follow-up mechanism with beneficiaries to verify original assumptions for success; surprise spot-checks for programme partners were not conducted; and monitoring of cash distribution activities was weak, which might result in the inability to detect and correct potential fraud, corruption or wrongdoing during cash distribution in a timely manner. IAS identified the following areas for improvement:

Design of cash-based interventions: Some partner agreements under the End Violence Against Women thematic area involved providing financial support to women and girls for income-generating activities. However, there were indications that the design of some activities was inadequate, which might lead to financial assistance that does not achieve meaningful and sustainable results. For example:

- *Partner in Guinea-Conakry*: Training and financial (unconditional) support to 500 women for income-generating activities was 1,000,000 Francs Guineens per person, equivalent to US$ 103 using the exchange rate of 9,700 FRANCS Guineens. Total for 500 women is 500,000,000 Francs or US$ 51,546.

- *Partner in Chad*: Training and unconditional cash support for 100 women who each received 85,000 francs for income-generating activities. Total for 100 women was 85,000 francs or US$ 128 using the exchange rate on 25 October 2022.

IAS is of the view that the money provided to individual women was very small and is unlikely to enable individual women to start successful businesses or income #-generating activities.

Verification of beneficiaries: IAS collected feedback from a sample of beneficiaries for 3 regional projects. The feedback was generally positive, and the beneficiaries appreciated the work carried out by UN Women in Senegal. IAS also called a sample of participants listed on the training attendance register for a project implemented in Chad for Women, Peace and Security. Of 20 beneficiaries in the sample, IAS could only reach five participants. Three participants indicated they had each received 180,000 Francs, equivalent to US$ 266, another participant had received 150,000 Francs equivalent to

US$ 222 and the remaining participant had received 40,000 Francs equivalent to US$ 59. IAS noted that the daily rate for daily subsistence allowance was not applied consistently, leaving room for potential underpayment of participants. Furthermore, after the training, the trainees apparently provided part of the allowance to the representative of an association which was present at the training. Three participants indicated they had each contributed 5,000 Francs equivalent to US$ 7, one participant had contributed 4,000 Francs equivalent to US$ 6 and one did not contribute anything because s/he was already part of the association. It is understood that these amounts were donations from the allowances and were voluntary; however, it might give a false impression that small associations can use UN Women platforms or events to solicit funds from other participants, tarnishing the reputation of UN Women.

Apart from a few sampled beneficiaries in Senegal and Chad, IAS could not view the list of beneficiaries for the other seven projects in the sample because programme teams did not share information on the selection process.

Recommendation 8 (Medium):

The Regional Director to establish effective oversight and monitoring over the process for working with beneficiaries delegated to programme partners, ensuring each project has clear criteria for targeted beneficiaries, documented selection process, monitoring and mechanisms to ensure beneficiaries receive the money indicated in programme partner reports, evidence of how the cash was utilized and impacted beneficiaries' lives, and grievance mechanisms to demonstrate accountability to beneficiaries. A stronger theory of change for income-generating activities is required to demonstrate the post-implementation impact on beneficiaries.

Observation 8: Project oversight

Regional Office management did not always actively manage the project portfolio and could not consistently demonstrate systematic project oversight and monitoring, regular reporting and adherence with donor agreements. While there were regular programme management meetings, they did not always proactively discuss and address the risks of individual projects. One of the root causes was an issue with capacity in overseeing and managing projects, including a high turnover of personnel in programme teams and use

of junior non-staff personnel as project managers or coordinators of financially material projects without relevant and sufficient experience and knowledge. Feedback from the IAS survey of personnel also indicated the need for more capacity building for programme teams in the management of funds. Capacity shortages occurred because the Regional Office did not always adequately budget for senior technical and high calibre personnel to work on projects and, in some instances, the recruitment process did not result in the hiring of competent candidates. In addition to affecting project results, this may also result in a loss of trust of key stakeholders and limit opportunities for collaboration.

Return of funds to donors: Implementation of short-term projects was challenging and led to the return of funds donors. As a result, donors might be reluctant to provide funding for future projects, negatively affecting resource mobilization efforts.

Extensions of projects: IAS discussions with donors also noted that donors for Women, Peace and Security and End Violence Against Women projects were particularly critical of the Regional Office's inability to implement projects within agreed timelines. The end dates of 9 of 11 projects IAS reviewed were extended and donors had duly approved extensions of seven projects (the end dates of two projects were extended but there was no evidence of approval by donors). Furthermore, project oversight failed to detect incorrectly captured end dates of four projects which differed from donor agreements and no-cost extensions. There were also two no-cost extensions that were signed by the Director of the Regional Office but without signatures from UN funding partners.

Donor reporting: At the time of the audit in September–October 2022 and over the audit period, two donor reports were overdue, eight reports had been submitted with delays and three donor reports had not been submitted, contrary to the reporting commitments in donor agreements. Furthermore, for the 11 sampled projects, IAS compared the due dates and specific donor requirements in the donor agreements with the commitments and due dates captured in the UN Women Digital Asset Management System (DAMS). IAS observed exceptions in one project with a non-standard donor agreement and two projects with standard donor agreements whereby the Regional Office had captured incorrect due dates of reports in DAMS, and in all three projects, the due dates were pushed later than the dates stated on the donor agreements. The actual submission dates of reports were later than the due dates in the donor agreements, yet DAMS gave

a false impression that the reports had been submitted on time. The review/validation and quality assurance by policy advisers and monitoring teams failed to detect incorrectly captured due dates.

IAS had discussions with the donors of the three projects, who expressed dissatisfaction with the late reports. One donor informed IAS that further funding will not be provided to the Regional Office due to its inability to comply with contractual requirements and ineffective management of donor relations. Feedback from the IAS survey of Regional Office personnel indicated the need to define in advance the matrix of responsibility and deadlines for donor requirements.

Operational and financial closure of projects:

- **Operational closure**: Seven projects were ongoing beyond their end dates as there were delays in getting the projects to operational closure because the programme teams could not complete mandatory steps on time. Two of the seven projects were reopened because partner audits raised financial findings and recommended that programme partners reimburse the Regional Office for the advances.
- **Financial closure**: Seventeen projects were overdue for financial closure for more than 12 months since their end dates. IAS noted the lack of strong enforcement mechanism to ensure programme teams resolve pending actions to close projects, and IAS obtained feedback from donors that highlighted dissatisfaction with delays in closing projects.

Recommendation 9 (High):

The Regional Director to ensure strong project oversight and strengthen the capacity of programme teams to manage and implement projects, including budgeting for project and technical positions, timely recruitment, monitoring compliance with donor agreements and proactive risk management of individual projects.

Observation 9: Programme partner management

IAS' review of 14 cases of the Regional Office's engagement with programme partners highlighted weaknesses with the selection, management and monitoring, reporting, capacity and performance of programme partners. The specific areas of improvement are detailed below.

Clearance of advances and submission of reports by programme partners: As of 30 September 2022, the aging of partner advances, per month-end closure instructions, highlighted outstanding partner advances since issue month as follows: Sum of 7–12 months US$ 869,658; Sum of 13–24 months US$ 180,304; Sum of > 24 months US$ 36,289. The total of these advances was US$ 1,086,242 of which US$ 538,544 or 50 per cent related to advances directly issued by the Regional Office while the other advances were issued by Country Offices in the region.

IAS examined a sample of reporting from programme partners and noted late submission or missing final narrative reports. IAS also reviewed the FACE forms of 14 programme partners: two partners had submitted FACE forms on time, while seven partners had submitted FACE forms late. IAS was not able to conclude on the timeliness of submissions for two partners because the FACE forms did not have reporting periods. Moreover, there were no FACE forms/financial reports for three partners. Programme teams also delayed validating FACE forms after partners' submissions for liquidations. The cash advances and other cash transfer policies require validation of FACE forms not later than 15 days of receipt. However, only two FACE forms were validated on time, while five FACE forms were validated late.

Programme team prepared FACE forms on behalf of a programme partner: One partner did not prepare their own FACE forms and instead they were prepared by programme personnel at the Regional Office, and there was no independent review of the forms. This occurred because the Regional Office did not provide sufficient training to the partner on the completion of FACE forms. This might result in conflicting duties and potential for wrongdoing. Moreover, if there are disputes about any transactions, the partner might not take ownership or accountability.

Reporting of impact and outcomes of the work carried out by programme partners: Narrative reports from partners often lacked a sense of outcomes and impact achieved from implementing the partner agreements and instead focused on activities/outputs. IAS interviewed some partners who indicated they did not report on the outcomes and impact of their work because this requirement was not included in the partner agreement. This adds to the Regional Office's wider challenge regarding result-based management.

Programme partners undertaking construction: According to the procedure and principles related to the selection of programme partners and programme partnerships versus procurement actions, programme partners are not allowed to undertake construction projects. In cases where a field office signs an agreement with a partner which includes construction, according to partner selection procedures and principles, this should be referred to the Construction Review Committee in headquarters regardless of the amount. The Regional Office had two partner agreements worth US$ 1,471,837 of which US$ 102,107 related to construction but had not consulted the headquarters Construction Review Committee and did not hire experts/construction managers with construction background to undertake quality assurance of the constructed infrastructure. Policy advisers did not establish adequate risk mitigation processes as they do not have expertise to review and validate construction work undertaken by partners. Construction projects have high inherent risks that potential fraud/corruption, or overcharging or substitution could occur or not be detected in a timely manner, and/or that buildings could be unsafe or not fit-for-purpose.

Extensions of partner agreements: Three of the 14 partner agreements were completed on time. However, 8 of 14 partner agreements had cost or no-cost extensions. Frequent extensions may signal inadequate planning with programme partners and/or weak monitoring by policy advisers. This occurred due to the national and global restrictions related to the COVID-19 pandemic: some partners did not have sufficient capacity to implement the partner agreements and some due dates were overambitious, while others operated in countries affected by conflict. The extension of partner agreements increases the associated operational costs in terms of time required by policy advisers to supervise/review the work undertaken by partners and by the Regional PAC which reviews the submissions and justifications for extensions.

Competitive selection of programme partners: According to the selection of programme partners procedure, calls for proposals are mandatory for all partnerships with civil society organizations. However, 8 of 14 partners were selected without calls for proposals and competitive selection: single sourcing was thoroughly justified and documented for six of the eight partners, while two partner selections were not justified at all. Lack of competition may result in the inability to demonstrate or realize value for money. The selection of programme partner procedure does not require competitive selection of government partners but requires justification for their selection using

established criteria. IAS also noted inconsistent treatment of three government entities as there was justification for selection of one partner but the Regional Office did not document justification for two other partners.

Programme partner capacity assessments: The selection of programme partners procedure requires risk-based capacity assessments for all partners whether selected competitively or through sole sourcing. The Regional Office undertook capacity assessments for 9 of 14 partners; however, 2 of the 14 partners did not have capacity assessments. The other three partners were government entities with different requirements. The selection procedure also requires programme managers and the operations manager to review and finalize capacity assessments; however, there was no evidence of review by the policy advisers and regional operations manager for five of the nine capacity assessments undertaken. IAS' review of reports from the one of the two partners without capacity assessments revealed that the partner did not have comprehensive capacity to implement the partner agreement, i.e. the partner's knowledge and application of approaches to gender equality were limited. This occurred due to weak quality assurance and review by Regional PAC. These inconsistencies in capacity assessments may lead to inappropriate cash advance modalities; signing of partner agreements with partners that are not able to deliver; and potentially substandard work.

Regional PAC review of programme partners: The selection of programme partners procedure states the role of the Regional PAC is to assess the selection process, and review and quality assure the proposed partners, including budgets and capacity assessments. However, the Regional PAC did not review 5 of 14 partners. This occurred because of challenges in convening Regional PAC meetings as personnel feel overloaded with work and did not prioritize time to attend Regional PAC meetings. This could result in partners with critical governance issues going unnoticed by senior management and the failure to take appropriate decisions in a timely manner.

Subgranting of work by programme partners: The programme partner selection guidelines allowed subgranting from April 2022. The Regional Office signed a partner agreement with a partner for 1,030,379,000 Francs Guinees (equivalent to US$ 106,225 using exchange rate of 9,700 Francs Guinees per partner agreement), to implement activities from 9 December 2019 to 31 December 2021. The partner subgranted part of the work to a non-governmental organization even though the UN Women programme partner selection guidelines did not allow subgranting before April 2022. The budget provided by the partner for the project did not clearly state the funds that were transferred to the non-governmental organization. There was no clear documentation of why the partner had subgranted part of the activities. Risks may have been better managed if the Regional Office had signed the partner agreement directly with the non-governmental organization. Subgrants may increase the management costs of partner agreements, resulting in operational inefficiencies and reduce resources available for the substantive work outlined in the partner agreements. Subgrants may also dilute accountability for the deliverables contained in the partner agreements.

Review of programme partner performance: The selection of programme partners procedure requires final partnership evaluations to be undertaken at the end of all partner agreements with governments, inter-governmental organizations and civil society organizations. However, the Regional Office did not assess the performance of 7 partners and only assessed 4 partners. Two of the four partners evaluated had low ratings for individual performance elements and weak overall performance. It is not clear what measures were taken to address low performance, but the partner agreements were extended despite weak performance. This occurred because senior management's expectations of performance management of partners were not clear and some programme teams did not use or leverage the template recommended by the selection of programme partners procedure. This may result in continuous engagement of weak/underperforming partners and may also lead to inconsistencies in the approach to performance management and depend upon the undocumented discretion of the programme teams.

Recommendation 10 (Medium):

The Regional Director to strengthen governance processes for management of programme partners, including clarity over the accountability for delays in submitting and processing FACE forms, compliance with the Policy, Procedures and Guidance on partner selection, management, monitoring, reporting and performance evaluation, and provisions for construction and sub-granting.

B. Governance, risk management and internal controls

See Background section for key information on budget, delivery and personnel. The Regional Office established a structure that aligns with its Strategic Note. It has teams and functions for programme and operations, HR, IST, M&E, Communications and Strategic Planning and Coordination reporting to either the Deputy Regional Director or the Regional Director. This is a positive trend in ensuring business continuity and knowledge management. During 2020–2023, the Regional Office's funding was split between non-core US$ 14.07 million (38.2 per cent); Institutional Budget US$ 8.59 million (23.6 per cent); Core US$ 12.32 million (33.4 per cent) and extrabudgetary funds US$ 1.77 million (4.8 per cent). The Regional Office's Institutional and Core budgets have grown over the last three years: US$ 1.68 million in Institutional Budget and US$ 1.98 million in Core in 2020 to US$ 1.91 million in Institutional Budget and US$ 2.3 million in Core in 2022.

IAS reviewed the Regional Office's structure and staffing, delegation of authority, control environment, risk management, fraud risk management, data quality, internal control framework and implementation of recommendations from prior assurance reports. Key achievements and good practices include undertaking several fraud awareness training courses for the Regional Office and its Country Offices; ethics training for personnel, including reporting wrongdoing; and standard operating procedures for programme and operations teams. Headquarters recruited a staff counsellor on an International UN Volunteer contract for the Regional Office from September 2022 who covers the entire region.

Based on the audit work performed, IAS assessed the following areas as satisfactory: delegation of authority and addressing UN Board of Auditors recommendations. The Regional Office also has a risk assessment process in place which needs to be regularly updated with the results of oversight reports, so that the risk register remains relevant and a living document to support management decisions. The Regional Office needs to support and oversee its Country Offices in following the same risk management process. Some improvement was needed in the stability of the office's structure and staffing, accountability lines, fraud risk assessment, data quality assurance, and follow-up or monitoring of programme partner audits. Detailed observations are outlined below.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 10: Sustainability of critical HR positions and accountability

Sustainability of critical HR positions: Over the last few years, the Regional Office has made efforts to optimize the grading and funding of managerial and operational staff and non-staff personnel in the region. At the same time, the funding structure of teams and positions varies: the Regional Office has five policy advisers in its organization chart – three policy advisers are funded by non-core projects; one adviser is funded by both non-core and core; and one is fully funded by Institutional Budget. As a result, and in accordance with donor agreements, most policy advisers are required to work for most of their time as project managers for regional non-core funded projects, rather than as

technical advisers supporting all the countries in the region, providing technical support and backstopping for national projects. While policy advisers have other normative, coordination and communication responsibilities such as non-resident agency support, this might divert their attention from project management, which may not be fully sustainable or transparent. The inverted model of funding advisers from core but having them to backstop and charge projects might help to generate sufficient income from cost reimbursement to be able to expand their teams and raise funding for the Strategic Note. The current funding of positions weakened the Regional Office's role as a technical support hub for the region, particularly for countries not covered by projects managed by the policy advisers. The Regional Office has advocated for regional policy advisers' positions to be funded by core resources as they are expected to provide technical expertise and oversight to the whole region; however, no additional funding has been provided and the Regional Office has not conducted a general reorganization to shift

teams' funding structures. The IAS surveys of Regional Office personnel and Country Office Representatives showed the need for better definition of the role of policy advisers vis-à-vis Country Offices; to address the challenge of having the right capacities/skills/profiles to implement its strategic vision for 2022–2025; and robust support which requires high-level technical experience and seniority in the technical teams.

Accountability lines and workflows: IAS observed that the roles of operations and administration team versus programme teams were not always clear, which led to accountability lines becoming vague particularly in complying with the Policy, Procedures and Guidance framework. Operational processes needed coherence and integration, but programme teams and operations team did not always comprehend the interconnections for the overall success of the Regional Office. Furthermore, programme teams view the operations team as a bottleneck to implementation of programmes and projects, while the operations team viewed their role as to ensure compliance with Policy, Procedures and Guidance, requiring the full set of documentation, which was not always submitted by the programme teams in a timely or complete manner. Programme teams would benefit from better orientation with the requirements of the Policy, Procedures and Guidance for clarity of accountability lines.

The survey of Regional Office personnel reported bottlenecks mainly in staff recruitment (44.7 per cent); contracting consultants (39.4 per cent); internal approvals (55.2 per cent); procurement (47.4 per cent); and approval of partner agreements (36.8 per cent). Some Regional Office respondents suggested that the office would benefit greatly from a general reorganization as there had not been a functional job analysis of the Strategic Note. Some Country Offices surveyed indicated that the feedback from operations is very limited and is not focused on problem solving, with a tendency for Country Offices to be referred to headquarters. The Country Offices suggested that the service culture of the Regional Office therefore needed to be enhanced.

Recommendation 11 (Medium):

The Regional Director to conduct a functional analysis of the Regional Office's structure and ensure staffing is fit-for-purpose, considering any funding restructuring required

to enhance the sustainability of policy adviser roles and de-prioritization or alternative solutions for countries without a presence; and to realign the functions with the availability of resources. This exercise should be carried out in consultation with the Human Resource division and Transformation Section for alignment with policies and procedures.

The roles of programme and operations teams and workflows should also be clarified ("who does what, why, when and how") to boost accountability, highlighting individual responsibility for compliance and good risk management.

Observation 11: Fraud risk assessment process

The Regional Office and the seven Country Offices in the region conducted their fraud risk assessments using guidance developed by the Strategy, Planning, Resources and Effectiveness Division (SPRED).

The summarized results of the fraud risk self-assessments and SPRED quality assurance/validation are as follows:

- Very high risk: Mali, DRC and Liberia self-assessments rated most risks as "unlikely" or "very unlikely".
- Niger, Cameroon and Central African Republic self-assessment rated all or most risks as "unlikely" or "very unlikely".
- The Regional Office and Senegal self-assessments rated most risks as "likely" or "moderately likely".
- Cote d'Ivoire did not complete the fraud risk assessment.

The above results were compared to the quality assurance pilot exercise undertaken by the headquarters Risk Management team under SPRED. This quality assurance exercise was carried out to address the recommendations raised by the UN Board of Auditors and IAS with the aim of ensuring that fraud risk assessments adequately and accurately reflect the risk profile of each field office, considering both internal and external factors, and considering the effectiveness of the existing controls to mitigate risks related to fraud and corruption. Using this pilot, the headquarters Risk Management team made use of seven criteria to measure the risk profile of offices within the region. The results

indicated that the country risk profiles of most offices within the region (in terms of vulnerability to fraud risk factors) were high or very high, except for Cote d'Ivoire and Central African Republic Country Offices that indicated 'medium risk' country risk profiles. Notwithstanding the above, the analysis of the West and Central Africa region self-assessments are in most cases similar to the self-assessments carried out in other regions across UN Women, where countries that have a 'high risk' profile indicated that several risks are unlikely to occur, despite the internal and external factors that may lead to an inherently high risk of fraud, corruption and wrongdoing. As a result, UN Women may be unable to develop and maintain a strong risk mitigation plans to reduce fraud risks.

IAS summarized its survey of Regional Office personnel as follows:

- 83 per cent of personnel indicated they were aware and knew how to report allegations of wrongdoing. However, 11 per cent indicated they were not comfortable in reporting wrongdoing, i.e. personnel do not report to avoid insecurity or retaliation.
- 11 per cent of personnel indicated they were aware of instances whereby exceptions from policies and procedures were approved and/or rules, policies and procedures were not followed or bypassed including by management without approval.
- Personnel indicated potential cases of abuse of authority, discrimination and harassment.

IAS believes there is a need for more awareness campaigns and ethics training, including tone at the top to show zero tolerance to any potential misconduct.

Recommendation 12 (Medium):

The Regional Director to establish a mechanism to ensure better objectivity in the fraud risk assessments conducted by the Regional Office and its Country Offices; enhance controls to ensure effective reporting on risks and potential allegations; and promote open discussions on inherent fraud risks in the region. Further, fraud risk registers should be monitored for the effectiveness of management controls and oversight and backstopping should continue (e.g. surveys, webinars, training, field visits).

Observation 12: Quality of data in corporate systems

The Regional Office recruited a finance analyst in 2022 to work on the new Enterprise Resource Management system, QUANTUM, project with headquarters. The analyst worked closely with the headquarters Finance team on user acceptance testing; conducted data clean-up for the Regional Office; and participated in a training of trainers course to later train personnel and Country Offices in the region. There are several elements for the Regional Office's consideration to improve the quality of data in corporate systems as outlined below:

- **RMS annual reporting**: The regional policy advisers do not thoroughly review data captured in RMS, which then creates a high workload for Planning and Reporting team to review and validate the reports on RMS.
- There was lack of clarity in the role of field offices vis-a-vis the Regional Office on input and validation of data on ATLAS and OneAPP for offices that do not have their own business unit but use that of the Regional Office. Some offices have an expectation that since they do not have their own business units, the Regional Office should be responsible for management of the data while Regional Office has an expectation that each office captures its own data and ensure its quality.

Lack of clear roles and responsibilities might lead to inaccurate data.

Advisory note:

The Regional Director should clarify roles for data entry and ensure that data is regularly checked and updated in the corporate systems to assist in effective and efficient management of the Regional Office and to ensure that decision-making is informed by accurate data.

Observation 13: Follow-up and monitoring of programme partner audits

The headquarters Programme Support Management Unit has the authority to develop annual risk-based partner audit plans. According to the corporate partner audits portal on Sharepoint, programme partner audits were conducted as follows:

- Three partners were audited in 2018, and 17 findings were raised. Four findings were still in-progress from 2018 audits, therefore are overdue for implementation.
- Two partners were audited in 2020 and 12 findings raised, they were all still in draft mode, only one was in progress, while 11 did not have an implementation status and did not have target implementation dates. None of the 12 findings had action plans or comments from the partners. It was not clear whether they had been resolved or not implemented.
- As of September 2022, the financial findings from the audits of four partners amounted to US$ 228,832. The Regional Office had managed to clear US$ 176,007 with an outstanding balance of US$ 52,825.
- IAS observed that other types of findings did not receive the same attention as financial findings; therefore, may not be followed-up adequately and on time.

This occurred due to a weak follow-up mechanism for partner audit recommendations. As a result, programme partners may continue to face the same challenges or control weaknesses for several years and the Regional Office may continue to sign partner agreements with partners who have governance issues that could lead to misuse/misappropriation of funds, inaccurate/falsified FACE forms, inability to deliver on the partner agreements and lack of value for money.

Recommendation 13 (Medium):

The Regional Director to (a) urge policy advisers to monitor all types of recommendations from programme partner audits and include audit results in partners' capacity assessment for future partnerships. The Operations Manager also needs to provide regular oversight and report on progress; (b) update programme partner risk profiles with significant audit findings to higher risk ratings and ensure that partner performance appraisals also reflect this accordingly; and (c) maintain the actual status of recommendations using the partner audits portal for ease of reference for all UN Women offices that may be interested in working with the programme partner.

C. Operations

See Background section for information on human resources and expenses. According to the Atlas Purchase Order report between January 2020 and July 2022, the Regional Office processed 290 procurement-related purchase orders amounting to US$ 2.7 million; 91 purchase orders for individual consultants (Special Service Agreement) amounting to US$ 699,000; and 435 travel-related purchase orders amounting to US$ 715,300. During the audit period, 13 vendors had cumulative purchase orders above US$ 50,000 with a total of US$ 1,296,988. The government of Senegal is currently constructing a building to host all UN organizations present in Senegal. The Regional Office has duly paid for the shared costs of the new building and management team.

IAS reviewed management of procurement, human resources (HR), finance and budget, information and communication technology (ICT), travel, assets, and safety and security. Key achievements and good practices include the following:

- The Country Office Representatives surveyed by IAS indicated that the Regional Office workshops and training courses enabled staff development, are useful, relevant and align with Country Office priorities. The IAS survey of IAS personnel highlighted that 87 per cent agreed that the Regional Office shares knowledge with Country Offices.
- The Regional Office has used the **Global Service Tracker since 2020 for most transactions, which allows for a better audit trail, follow-up of actions taken and efficiency. The Regional Office also uses the corporate e-procurement platform. It maintained a list of non-capitalized assets bought for the office and programme partners**.
- Based on the audit work performed, IAS assessed the following areas as satisfactory: information and communications technology, travel, asset management including regular verifications, fleet records and active insurance, and security. Some improvement was needed in HR management, procurement and financial management. Detailed observations are outlined below.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 14: Regional business operations strategy

An Africa regional UN business operations strategy (BOS) document was developed in January 2022 and was due for review in January 2023. Twenty-eight UN entities are participating in the Africa UN BOS, which covers several regions in Africa. The regional UN BOS focuses on common services implemented jointly or delivered by one UN entity on behalf of one or more other UN entities. Common services for future collaboration were identified in HR, finance, administration and include common facilities/premises, common ICT services and procurement. The regional BOS was circulated to the UN organizations in July 2022. The regional BOS is not yet functional as it was developed recently; the implementation modalities are not yet clear; and buy-in on the added value of the regional BOS from some participants has not yet been fully ensured.

As a result, the Regional Office may not be able to realize the anticipated cost savings from using the regional BOS. IAS does not raise a specific recommendation but the Regional Office is strongly encouraged to continue participating in discussions concerning the regional BOS and assist in defining its value added by implementing a regional BOS.

Observation 15: HR management processes

The audit noted several areas for improvement in HR management which are listed below.

HR function and planning: The Regional Office maintained an HR strategy for 2022–2025, staffing plan for 2021 and related HR data for monitoring, training plans and an annual plan of support missions performed by personnel.

Overall, the Regional Office experienced high turnover of personnel. Significant time was spent on training and induction; however, some personnel leave after gaining experience, leading to additional efforts in offboarding and handover processes. Due to limited funding, the Regional Office relied on a high proportion of personnel on short-term contracts, increasing volatility and staff turnover. The high turnover of personnel may result in the loss of institutional knowledge and inefficiencies due to induction and offboarding.

As a good practice in the region, some Country Offices have boosted capacity of their local HR function, while the Regional Office still provides oversight and support. The Regional Office HR is in the process of creating an HR network, to strengthen HR capacity in the region.

Recruitment process: The HR function assisted with developing rosters to facilitate the recruitment process for consultants in the areas of Women's Economic Empowerment and Women's Political Participation. The time between the request being made and the e-requisition averaged three months. Most positions were advertised for two weeks but some ranged from one week to one month.

- The corporate Special Service Agreement (SSA) policy requires a competitive selection process by ensuring consideration of a minimum of three candidates for each appointment, with careful scrutiny of terms of reference, competitive cost, quality of work, competency, expertise and experience. The policy allows either desk reviews, interview panels or reference checks as competitive selection procedures but does not stipulate whether all procedures should be used together during the recruitment process. In 4 of 12 cases sampled by the audit, the Regional Office engaged SSAs through interviews, eight were recruited based only on desk reviews of their CVs, and there were no written examinations or interviews. IAS believes that the desk review of CVs without testing potential candidates represents a potential control gap in the current SSA policy. This was already reported as a corporate issue in the 2021 internal audit of Individual Consultant Management in UN Women.[3]

- In two cases, the cumulative value of the contracts exceeded the US$ 50,000 threshold but there was no approval by the Procurement Review Committee.
- Country Office Representatives highlighted that the recruitment process for some positions is centralized and takes a long time to complete, with delays of more than 6 months for some recruitments. The Regional Office highlighted that the recruitment process is usually a shared responsibility between the Regional Office and headquarters to ensure quality and effectiveness, and to avoid recruiting incompetent candidates; therefore, the process requires some time to complete.
- The personnel survey conducted by IAS highlighted that contract renewals and non-renewals should be communicated. New personnel could also receive their work tools (computers, professional email, etc.) in a more timely fashion.

Training: At the time of the audit mission, nine personnel were not fully compliant with mandatory training due to technical problems accessing the training portal. However, at the time of issuance of the audit report, the Regional Office reported to IAS that they had all completed the training courses. Feedback from the IAS personnel survey indicated that more guidance is needed to enhance skills and competency in some areas. IAS shared this feedback with the Regional Office and these areas could be included in the office's training plan. The Regional Office highlighted that personnel have been highly encouraged to participate in organization-wide training. The Regional Office also organized regional retreats in 2022 and will continue training sessions in the future.

Without raising a recommendation, IAS encourages the Regional Office to continue enhancing the HR management process, including complementing desk reviews with written examinations and/or interviews for critical SSA positions, and expanding the office training plan to include the topics proposed by personnel.

Observation 16: Procurement process

Procurement strategy and planning: UN Women Financial Rule and Regulation 2403 requires business units to award contracts based on a competitive process that includes, among other steps, "acquisition planning for developing an overall procurement strategy

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[3] https://www.unwomen.org/sites/default/files/2021-12/UN-Women-audit-report-2021-005-Individual-consultant-management-in-UN-Women-en.pdf

and procurement methodologies." As per the Procurement and Contracts Management Policy, "business units shall create online procurement plans at the beginning of each year and/or as the need arises and shall maintain and update those throughout the year". However, IAS noted that the Regional Office does not have a comprehensive procurement strategy but only a procurement plan that was not updated regularly. There are some recurring activities for which the Regional Office uses long-term agreements (LTAs). Lack of appropriate planning may result in delays in project implementation; increased use of direct contracting; and lack of transparency/best value for money in procurement.

Procurement capacity: In the 2022 internal audit of Governance and Management of Procurement of Services,[4] IAS recommended that UN Women enhance the corporate procurement process vis-à-vis capacity and funding structure; offshore procurement jobs and/or to professionalized regional procurement hub(s); enhance capacity of the regional procurement function; and align delegation of authority with capacities and risks. This recommendation requires the Regional Office to prepare a procurement strategy to guide the office on its staffing for procurement, structure and terms of reference including procurement for its Country Offices, based on business needs to decide on the post level in light of its limited core resources and potential sustainability.

The headquarters Procurement section recommended that the Regional Office recruit an NO-B procurement analyst senior enough to address the procurement needs of the region. The Regional Office intends to have the post at NO-C instead of NO-B level to attract the right calibre of candidate. The post will be funded through core funding but needs to fit within the current management cost ratio.

According to the procurement dashboard as of 22 August 2022, the procurement plan for January 2020 to August 2022 was US$ 667,500 compared to actual procurement of US$ 4.57m including SSA costs, indicating that only 15 per cent of actual procurement – including individual consultancies – was planned .

LTAs management: Ten of 22 purchase orders IAS reviewed were linked to six LTAs; however, the LTAs were not uploaded on the corporate Sharepoint. The Regional Office indicated it was not aware of the corporate requirement to upload all LTAs on Sharepoint. A true overview of LTAs at the disposal of field offices may therefore not be available. Furthermore, procurement volume was heavily concentrated in micro-purchasing (67 per cent of the number of purchase orders for only 14 per cent of US$ total) which if better planned, consolidated and tendered for LTAs when relevant might provide additional savings due to economies of scale.

Segregation of duties: The procurement associate had a buyer profile and was a focal point for both procurement and the custodianship of assets, which are incompatible duties. The Regional Office was aware of the segregation of duties issue but indicated that this was due to the limited number of personnel in the office which prevented separation of the two functions. IAS highly advises the Regional Office to exercise additional supervision over these conflicting tasks or to separate them to different personnel not involved in procurement or payment transactions.

Competitive selection of vendors: From IAS' procurement sample testing, the overall procurement process appeared competitive. However, there were six cases of direct contracting for a total value of US$ 249,328. This occurred due to inadequate procurement planning; therefore, the time available to perform the procurement actions was short, leading to delays in obtaining confirmations from participants of their attendance at training courses/workshops. Direct contracts may increase the potential for overpayment of goods and services, and failing to achieve or demonstrate value for money.

Recommendation 14 (Medium):

The Regional Director to develop a procurement strategy and support it with regular update of the procurement plans; enhance the procurement process vis-à-vis office needs, capacity and risks; communicate expectations and procurement lead times to all personnel; ensure long-term agreements are uploaded and monitored; and a repository is kept and updated regularly.

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[4] https://www.unwomen.org/sites/default/files/2022-11/UN-Women-audit-report-2022-002-Governance-and-management-of-procurement-of-services-en.pdf

Observation 17: ICT management

The Regional Office's Information, Communication and Technology (ICT) strategy is focused on serving the infrastructure, end users, ensuring connectivity, telecoms and cybersecurity. This is in addition to ICT support to field offices with quite limited ICT capacity. The main challenges and risks the Regional Office faces are ensuring good internet connectivity and cybersecurity, especially for personnel that use devices not provided by UN Women. The Regional Office was not able to obtain funding to ensure more sustainable contractual arrangements for its Information Systems and Telecommunications (IST) personnel who are currently recruited on Service Contracts. IST also helps with onboarding devices on MS InTune. Laptops were registered in the Azure active directory and a firewall was installed and maintained through a global United Nations Population Fund LTA. Wi-Fi is separated for staff and guests, in addition to a wired local area network.

As part of remote working arrangements during the COVID-19 pandemic, the Regional Office fully moved to using OneDrive and SharePoint. The regional Global Service Tracker was also fully rolled out.

The information security compliance report highlighted that the Regional Office was 83 per cent compliant due to 100 per cent end point management and information security awareness training, but the Regional Office did not report on a special account compliance. Although the compliance rate is relatively high, the Regional Office still needs to strive for 100 per cent compliance, especially considering the potential of cyber-attacks.

The corporate ICT Infrastructure and Telecommunication Procedure section requires the establishment of business continuity plans and disaster recovery plans, and annual testing in accordance with UN Women standards. The Regional Office completed transition to cloud and no longer locally hosts servers or IT applications. The Regional Office issued its disaster recovery plan in March 2020, which was tested in March 2020 and also developed a business continuity plan in September 2021, tested in February 2023. The business continuity plan should be updated and retested annually especially after the QUANTUM roll-out to ensure personnel know how to deal with ICT-related disasters/incidents.

In addition, one printer was disposed of to an external company but there was no evidence that all data was properly wiped-off before handover, despite the Regional Office informing IAS that the data had been deleted. Of the 139 items handed over for recycling, the Regional Office could only provide one certificate of destruction.

The computer equipment has 60 ICT equipment stocked in storage room. One computer listed as active was out of order and was kept in a cabinet with other broken or old computers. According to the Regional Office, they will be disposed through an internal sale or recycled.

Recommendation 15 (Medium):

The Regional Director to ensure annual testing and update of the disaster recovery plan; clarify with headquarters IST what requirements in the Information Security Dashboard are missing for full compliance; consider options for creating an ICT support position; and follow up with third parties on the disposal/handover of ICT assets and sensitive information to ensure the destruction of information contained on the equipment.

Observation 18: Inspection of security controls

As of June 2022, according to a self-assessment, the Regional Office was fully compliant in the mainstreaming of security, occupational safety and health, and business continuity planning. The overall compliance rate was 99.7 per cent, which is a healthy security compliance rate. IAS noted that the last security inspection of the premises by the United Nations Department for Safety and Security (UNDSS) was conducted in 2013. UNDSS could not undertake the inspection in recent years because the Regional Office was teleworking due to the COVID-19 pandemic. The inspection is an independent assessment which complements the safety and security compliance survey (a self-reporting tool that the Regional Office undertakes annually as requested by headquarters). Without an up-to-date security inspection, the current premises and personnel may be exposed to security risks and the Regional Office may fail to remediate these risks in a timely manner. Therefore, the Regional Office needs to update its security self-assessment to reflect the lack of a recent UNDSS inspection.

Advisory note:

The Regional Director to request the support of UNDSS to conduct a Facility Safety and Security Survey for the current premises and implement recommendations within the control of the Regional Office that do not require new investment in the current premises. For the new building, it is anticipated that UNDSS will manage all security controls. While awaiting the move, the Regional Office has to ensure the security of its personnel at the current premises.

III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsible Unit	Priority	Agree – Yes/No	Action Plan	Implementation date
Observation 1: Strategic partnerships and communications	Recommendation 1: The Regional Director to integrate the Regional Office's communications strategy with its knowledge management efforts and public and policy advocacy to ensure coherence and alignment. This could include integrated work planning to allow adequate time to produce communications and advocacy materials; proper budgeting for communications in projects; and a virtual regional team of communications experts to enhance the quality, timeliness and capacity of communications teams in the region.	Regional Director / Head of Regional Comms	Medium	Yes	The communication strategy of the Regional Office has been adapted to context and the high demand of Country Offices since they do not have strong capacities in communication nor knowledge management focal points. Regional Office has managed to adapt to be able to provide key messages and knowledge management products with a growing coverage. It needs to be underlined that Regional Office in Senegal uses journalists to enhance visibility. **In terms of action points taken:** A knowledge management section is added to the 2023 communication plan to better plan support and monitor production of knowledge management products. In the communication plan, initiatives will be categorized to highlight those linked to advocacy to better document them and determine the roles of each the Regional Office staff in its rollout. An annual workplan has been shared with programmes requesting for the working document to be updated on a quarterly or monthly basis at least to allow better planning of the communication support to units and colleagues. To better document the contribution of donors, storytelling/editorial outputs about the impacts on beneficiaries' lives will be planned with each programme at the beginning of the year. This approach has started already and has enabled to document success stories of WEE beneficiaries stories in Cote d'Ivoire and Democratic Republic of Congo. In October 2022, in Democratic Republic of Congo, an editorial communication mission helped document the stories of women formalizing their activities thanks to a World bank financing of the PADMEPME project. **Article from where i stand 1 /Article from where i stand 2 .** A donor recognition week digital campaign is also coordinated by the Regional Office and highlighted all through 2022 the impact of donors' contribution on beneficiaries' lives. **Actions to be taken:** A donor section can be added to the annual report to thoroughly document the contribution of each donor and the impact of their funding on beneficiaries' lives. There is a communication strategy that has been developed by the Regional Office and shared with communication officers in countries and is being followed up upon regularly. However, the strategy is not being implemented in many countries because of a lack of senior communications staff and advocacy capacity to adapt and carry out the strategy locally. Proper budget in projects especially joint programming as a strategy to enhance pool funding for communication. As a best practice, LAC regional pool of e'perts' good practices will be examined for possible adaptation. A virtual team of communications experts from all field offices in West and Central Africa has started to be set up with communications officers. Country communications staff have been for example supporting design of West and Central Africa documents; helping in the hiring process of communication personnel; and will continue to be expanded depending on talent and country communication capacity which is still an issue.	30 June 2024
Observation 2: Coordination role on gender mainstream-ing	Recommendation 2: The Regional Director to: • Revisit the Regional Office's regional coordination strategy for deeper analysis of the strategic value of stakeholders and reprioritize/deprioritize the Regional Office's contributions or participation level, including with other Regional Offices in Africa; and monitor its effectiveness and challenges. • Monitor the Regional Office's role in non-resident agencies with available resources and expectations, and communicate with UN Resident Coordinators. Include support to non-resident agencies in the performance objectives of policy advisers; assess actual performance; and include feedback from UN Resident Coordinators. There should be a clear line of	Regional Director / Head of Regional SPU	Medium	Yes	Huge work on coordination has been made: See here the regional depository of the Regional Office inputs along the last years: CoP on Coordination for–GEEW - West and Central Africa (sharepoint.com). The coordination strategy was shared as a draft and has been used to clarify the regional structure: the idea is to bring the strategy to a lore strategic level and place RO in terms of support to IOBCs, RECs, DCO, intergovernmental mechanisms, ECCAs, ECOWAS, AU and Women Peace and Security agenda. There are 7 NRAs with ongoing support on Coordination+ including a menu of services the Regional Office can offer and self-assessment on successes and piloting innovative approaches to work with RC, UNCTs and partners in NRA are currently being rolled out in Ghana, Guinea, The Gambia, Gabon, Mauritania, Chad and Burkina Faso. The knowledge product on coordination is being developed. As a result of supporting the Regional DCO (Peer Support Group), the Regional Office has been able to address the gender	30 June 2024

Observation	Recommendation	Responsible Unit	Priority	Agree – Yes/No	Action Plan	Implementation date
	responsibility between policy advisers and the Planning & Coordination Specialist for working with non-resident agencies.				mainstreaming covering all NRAs and COs. The number of score cards has increased and the Regional Office is known by the leadership in supporting NRAs and Country Offices in their coordination mandate. Also, prioritization of West and Central Africa contribution for NRAs has always been made on SWAP, joint programmes on WEE and End Violence Against Women, Gender profiles and Women, Peace and Security agenda.

The regional coordination strategy was to be published after the African Strategy 2.0 which has not been yet launched. Our coordination strategy also needs to be published after the Global coordination strategy currently under development from HQ.

UN System Coordination Division is willing to work with the Regional Office on the Regional Coordination strategy to identify priorities and focus areas based on the principles shared by Change Management unit and Regional Office Strategic Note, including for NRAs. UN System Coordination Division notes that the Regional Office's Strategic Note might further clarify and make more explicit the select programmes around which the coordination would occur. As a business model, it is important that the coordination strategy identify programmes with a common objective and for which a harmonized framework can be used for both implementation and aggregation of results clearly linked to the Strategic Plan 7 outcome indicators. The scope of these programmes could well include NRAs. With respect to funding it is important that this be clearly reflected in the SN, which is becoming increasingly the document to which potential donors turn as they look to funding decisions. | |
| | Recommendation 3: The Business Transformation, SPRED and UN System Coordination Division to define corporate expectations of non-resident agencies as a field office typology; the minimal requirement for Regional Office roles and responsibilities in terms of supporting the non-resident agencies, including the minimal level of funding and staffing profile required, e.g. additional resources at Regional Offices for the recruitment of national gender advisers in UN Resident Coordinator Offices, etc. | Business Transformation, SPRED and UN-System Coordination division | Medium | Yes | UN system coordination division recommends to focus on system wide processes and inter-agencies mechanisms to operate in NRAs such as roll out of the S&P for GTG, UNCT SWAP CR and AR, supporting CCA and USCDF, Joint work plans and UNCT reporting system, support UNCTs in engaging in intergovernmental and normative work related to gender equality and women's empowerment, coordinate and advise the UN Resident Coordinator and UNCT in the analysis and monitoring of trends, opportunities and challenges around gender equality and women's empowerment (Gender country profiles). These proposed activities will need to be tailored and prioritized for each country depending on the priorities of UNCT. Gender Equality Coordinators terms of reference provide the list of recommended tasks the Regional Office could consider and apply as per of their Coordination strategy and resources availability. | 30 June 2024 |
| Observation 3: Design of the Regional Office Strategic Note and resource mobilization plan | Recommendation 4: The Regional Director t (a) develop a monitoring and evaluation framework, ensure training for personnel in results-based management and enhance the technical quality assurance process to measure and demonstrate the changes and impact planned in the Strategic Note; (b) introduce a simple work planning mechanism/tool for regional policy advisers that includes their key responsibilities for specific matters or countries to ensure technical assistance in the region to all countries regardless of whether they have projects that fund the regional policy adviser posts; and (c) expedite the resource mobilization and partnership strategy that clearly states how the Regional Office plans to support the field and prioritize partnerships. | Regional Director / Head of Regional SPU and Head of Regional Resource and Partnership | Medium | Yes | This is accepted/ Monitoring and Evaluation in the Regional Office needs capacities, monitoring tools to track indicators and be able to follow up on milestones.

Trainings for Monitoring and Evaluation have been held twice a year as well as tailored support has been given to Country Offices to improve monitoring. Important gains in terms of reporting have been made. Although the gap remain at the CO level, but governments and national institutions have no compilation of data which bring difficulties in gender analysis for the setting of baselines and targets; Statistics institutions do not have data nor tools.

Actions taken:

The Regional Office has made efforts in training GTG in Nigeria on data, as has provided Country Office tailored support.

The Resource Mobilization and partnership policy is ongoing, a mapping of partners in the region in ongoing, the draft strategy is to be finalized by December 2023.

The Resource Mobilization and partnership focal point is onboard.

Work planning tool can be discussed among advisors, however, targets and indicators are tide to regional programmes Prodocs which are followed up in RMS through corporative semestral and annual reporting. | 30 June 2024 |
| Observation 4: Monitoring of output and outcome indicators | Recommendation 5: The Regional Director to The Regional Director to enhance the data collection, validation, monitoring and reporting process to ensure regular comparability of targets with results achieved and associated costs, and justification of delays with all involved in the process. | Regional Director/ Head of Regional SPU | High | Yes | Gaps remain in terms of lack of compilation of data which bring difficulties in gender analysis for the setting of baselines and targets; Statistics institutions do not have data nor tools. UN Women count programme will be used to support this recommendation.

EDAR current process is filling the gaps in terms of data validation and Regional Office will pursue updating and following up to track indicators and attainment of targets. | 31 July 2024 |
| Observation 5: Project design and approval | Recommendation 6: The Regional Director to implement strong quality assurance during the project design and project approval process, including adequate results frameworks with exit and sustainability elements, and risk management strategies which should be monitored during project implementation. | Regional Director / Head of Regional Resource Mobilization | High | Yes | RPAC processes include this quality review. MEMO has been updated to ensure focal points can be designated RPAC members and be able to provide reviews of quality to project proposals. | 31 January 2024 |

Observation	Recommendation	Responsible Unit	Priority	Agree – Yes/No	Action Plan	Implementation date
		and Partnership				
Observation 6: Regional project and programme implementation	Recommendation 7: The Regional Director to ensure that project management is accountable for ensuring that projects are implemented according to the intended objectives, governance and other requirements; are reviewed and evaluated in a timely manner; and that project risks are identified and escalated. Moreover, clear governance procedures for the Buy from Women programme should be established at the regional level and lessons learned should be documented to inform future projects.	Regional Director / Policy advisers and project team	Medium	Yes	Observations made about tracking of the status of Management Response Actions and establishing a habit of evaluation are well noted. There will be a training on the project cycle and a capacity of the project managers will be supported.	30 June 2024
Observation 7: Processes for working with beneficiaries	Recommendation 8: The Regional Director to establish effective oversight and monitoring over the process for working with beneficiaries delegated to programme partners, ensuring each project has clear criteria for targeted beneficiaries, documented selection process, monitoring and mechanisms to ensure beneficiaries receive the money indicated in programme partner reports, evidence of how the cash was utilized and impacted beneficiaries' lives, and grievance mechanisms to demonstrate accountability to beneficiaries. A stronger theory of change for income-generating activities is required to demonstrate the post-implementation impact on beneficiaries.	Regional Director/ Policy Advisers	Medium	Yes	All selection processes, management processes to be reinforced to be able to reach beneficiaries. Beneficiaries are involved in the early planning process and Regional Office can address their participation at an early stage and also monitor that programmes are well implemented and provide results in terms of change for the beneficiaries.	30 June 2024
Observation 8: Project oversight	Recommendation 9: The Regional Director to ensure strong project oversight and strengthen the capacity of programme teams to manage and implement projects, including budgeting for project and technical positions, timely recruitment, monitoring compliance with donor agreements and proactive risk management of individual projects.	Regional Director / Policy Advisers	High	Yes	Follow up and close monitoring will be made. Accountability of results in projects will be better translated into knowledge management, reporting and RM initiatives.	31 December 2023
Observation 9: Programme partner management	Recommendation 10: The Regional Director to strengthen governance processes for management of programme partners, including clarity over the accountability for delays in submitting and processing FACE forms, compliance with the Policy, Procedures and Guidance on partner selection, management, monitoring, reporting and performance evaluation, and provisions for construction and sub-granting.	Regional Director / Policy Advisers	Medium	Yes	Recommendation well taken. Actions has been already started and capacities of programme managers enhanced in a tailored training to be provided and programme manager training already fixed for 25-28 September 2023. Regional Office has a new partnership and Resource Mobilization specialist on board since September 2022, who is working closely with planning to enhance corporate processes and work closely in partner selection management, monitoring and reporting.	31 December 2023
Observation 10: Sustainability of critical HR positions and accountability	Recommendation 11: The Regional Director to conduct a functional analysis of the Regional Office's structure and ensure staffing is fit-for-purpose, considering any funding restructuring required to enhance the sustainability of policy adviser roles and de-prioritization or alternative solutions for countries without a presence; and to realign the functions with the availability of resources. This exercise should be carried out in consultation with the Human Resource division and Transformation Section for alignment with policies and procedures. The roles of programme and operations teams and workflows should also be clarified ("who does what, why, when and how") to boost accountability, highlighting individual responsibility for compliance and good risk management.	Regional Director / HR Business Partner	Medium	Yes	Some training sessions and Programme-Operations meetings will be organized. The Regional Office will work with HQ to organize a functional analysis.	30 November 2023
Observation 11: Fraud risk assessment process	Recommendation 12: The Regional Director to establish a mechanism to ensure better objectivity in the fraud risk assessments conducted by the Regional Office and its Country Offices; enhance controls to ensure effective reporting on risks and potential allegations; and promote open discussions on inherent fraud risks in the region. Further, fraud risk registers should be monitored for the effectiveness of management controls and oversight and backstopping should continue (e.g. surveys, webinars, training, field visits).	Regional Director / Operations Manager	Medium	Yes	A new fraud risk assessment will be performed during Q2 2023 and this recommendation will be taken into account during the process. A reminder message will be sent to field offices as a refresher on the procedure of reporting fraud/wrongdoing.	30 September 2023

Observation	Recommendation	Responsible Unit	Priority	Agree – Yes/No	Action Plan	Implementation date
Observation 13: Follow-up and monitoring of programme partner audits	Recommendation 13: The Regional Director to (a) urge policy advisers to monitor all types of recommendations from programme partner audits and include audit results in partners' capacity assessment for future partnerships. The Operations Manager also needs to provide regular oversight and report on progress; (b) update programme partner risk profiles with significant audit findings to higher risk ratings and ensure that partner performance appraisals also reflect this accordingly; and (c) maintain the actual status of recommendations using the partner audits portal for ease of reference for all UN Women offices that may be interested in working with the programme partner.	Regional Director / Policy Advisers	Medium	Yes	The Project Managers will work with the support of the Finance staff on reviewing and addressing the remaining financial findings as well as all pending management findings.	31 July 2023
Observation 16: Procurement process	Recommendation 14: The Regional Director to develop a procurement strategy and support it with regular update of the procurement plans; enhance the procurement process vis-à-vis office needs, capacity and risks; communicate expectations and procurement lead times to all personnel; ensure long-term agreements are uploaded and monitored; and a repository is kept and updated regularly.	Regional Director / Operations Manager	Medium	Yes	The office will draft a comprehensive procurement strategy in collaboration with HQ Procurement section and the procurement plan will be closely monitored and regularly updated. The procurement workflow will be updated and shared with the Regional Office personnel, showing the various steps to be followed and timelines. The segregation of duties issue will be reviewed with Headquarters to find the most appropriate solution considering the limited staffing capacity. And finally, all local long-term agreements will be uploaded in Sharepoint.	31 December 2023
Observation 17: ICT management	Recommendation 15: The Regional Director to ensure annual testing and update of the disaster recovery plan; clarify with headquarters IST what requirements in the Information Security Dashboard are missing for full compliance; consider options for creating an ICT support position; and follow up with third parties on the disposal/handover of ICT assets and sensitive information to ensure the destruction of information contained on the equipment.	Regional Director / Operations Manager	Medium	Yes	The disaster recovery plan and business continuity plan will be tested during the year and will work with IST to reach 100% compliance rate. Regional Office will also reinforce the control during the asset disposal process. Regional Office tried for many years, to create a staff position for the ICT support, however, could not get the approval of Headquarters. This issue is not under Regional Office's control. The Regional Office will keep following up with Headquarters.	31 March 2024

Annex 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES

A. AUDIT RATINGS

Satisfactory	The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
Some Improvement Needed	The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.
Major Improvement Needed	The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.
Unsatisfactory	The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.

B. PRIORITIES OF AUDIT RECOMMENDATIONS

High (Critical)	Prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women.
Medium (Important)	Action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the management of the audited entity/area, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.

UN WOMEN IS THE UN ORGANIZATION DEDICATED TO GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN.
A GLOBAL CHAMPION FOR WOMEN AND GIRLS, UN WOMEN WAS ESTABLISHED TO ACCELERATE PROGRESS ON MEETING THEIR NEEDS WORLDWIDE.

UN Women supports UN Member States as they set global standards for achieving gender equality, and works with governments and civil society to design laws, policies, programmes and services needed to ensure that the standards are effectively implemented and truly benefit women and girls worldwide. It works globally to make the vision of the Sustainable Development Goals is a reality for women and girls and stands behind women's equal participation in all aspects of life, focusing on four strategic priorities: Women lead, participate in and benefit equally from governance systems; Women have income security, decent work and economic autonomy; All women and girls live a life free from all forms of violence; Women and girls contribute to and have greater influence in building sustainable peace and resilience, and benefit equally from the prevention of natural disasters and conflicts and humanitarian action. UN Women also coordinates and promotes the UN system's work in advancing gender equality.

UN WOMEN

GENERATION EQUALITY

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