

COUNTRY OFFICE AUDIT

INTERNAL AUDIT REPORT  
UN WOMEN COUNTRY OFFICE IN  
COLOMBIA



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**INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)**

Internal Audit Service (IAS)

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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 Country Office in Colombia from May to September 2024.

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 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:

- **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, and safety and security.

The audit covered the state of governance, risk management and internal controls based on a sample of Country Office activities related to strategic priorities and programme from 1 January 2021 to 30 April 2024 for the 2021–2024 Strategic Note. For operations controls, the sample covered transactions from 1 January 2023 to 30 April

2024. Quantum-recorded expenditure for the Country Office totalled US\$ 13.8 million in 2023 and US\$ 1.8 million in April 2024.

Scope limitations: IAS did not review all relevant Quantum ERP-related reports from January 2023 to December 2023 and related controls as some tools and processes were still under development at the time of the audit.

As part of its regular audit procedures, IAS conducted an anonymous survey of Country Office personnel with an 86 per cent response rate. The results of the survey have been incorporated throughout the report.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors.

## Audit opinion and overall audit rating

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

- Took the lead in implementing care economy programmes, which have contributed towards the promulgation of care legislation; roll-out of the national care system; and inclusion of **women's equality** in the General Budget Bill. The government has also implemented a gender budget tracer, gender-responsive planning and budgeting, and a territorial gender equality policy.
- Has vast experience in incorporation of gender issues within peace processes and support for the work of women's human rights defenders in their wide diversity.
- Developed a statistics strategy that has helped to increase the government's capacity to collect and disaggregate the national data required to inform public policies.
- Established a strong presence within the UN Country Team (UNCT) evidenced by

the inclusion of gender equality elements within the UN Sustainable Development Cooperation Framework and Common Country Assessment. The Country Office played an instrumental role in the final negotiations of the new cooperation framework with the government and other stakeholders throughout 2024. The Country Office contributed strategically to reporting on the UNCT-SWAP indicators.

- Established a civil society advisory group in Colombia, which contributes to effective dialogue between civil society and UN Women.

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

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

- The Country Office did not conduct annual financial viability assessments of its sub-offices to confirm ongoing alignment with Annual Work Plans, Strategic Notes and the UN Sustainable Development Cooperation Framework considering the original business cases for their establishment, as required by the Presence Governance Policy.
- There were multiple extensions of consultant contracts; some consultants performed repetitive functions without clear and timebound deliverables on their terms of reference; direct contracting of consultants occurred without documentation of how the candidates were identified; and some consultants were present on the recruitment panels for other consultants.
- At the time of the audit, the Country Office did not have a procurement specialist, which resulted in the inability to establish participation level agreements for the long-term agreements used; inappropriate selection of a procurement sourcing procedure; inadequate evaluation of vendor performance; and use of a system to manage and monitor information about target populations without a signed procurement contract.

- Travel by external participants was not managed effectively as some missions did not have proper waivers and the Country Office did not request that external travelers submit boarding passes as evidence of travel.

IAS made four recommendations to address the areas for improvement, all ranked as medium priority. The 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 conducting financial viability assessments of the Country Office’s sub-offices on an annual basis; improving quality assurance processes for the recruitment and design of terms of reference for consultants; improving value for money in procurement by establishing participation level agreements, consistent use of competitive selection procedures, evaluation of vendor performance using adequate templates, and recruitment of a procurement specialist; and improving the standard operating procedure for travel by external participants with clear and signed waivers and submission of boarding passes. All travel should be managed via UNALL for clear visibility.

## Management comments and action plan

The Country Representative accepted the above 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, Director  
Independent Evaluation and Audit Services

## ACRONYMS AND ABBREVIATIONS

<b>IAS</b>	Internal Audit Service
<b>CSO</b>	Civil Society Organization
<b>ICT</b>	Information and Communication Technology
<b>IEAS</b>	Independent Evaluation and Audit Services
<b>PGAMS</b>	Partner and Grant Agreements Management System
<b>UNCT</b>	United Nations Country Team
<b>UN Women</b>	United Nations Entity for Gender Equality and the Empowerment of Women

## I. BACKGROUND

UN Women has worked in Colombia since 2011. The Country Office reports to the Regional Office for the Americas and the Caribbean. The main office in the country is located in Bogotá, with field sub-offices in Nariño and Cauca, and a local office in Chocó.

The Country Office mainly focused on four thematic areas: Women, Peace, Security and Access to Justice; Women’s Leadership and Political Participation; Women’s Economic Empowerment; and Ending Violence Against Women and Girls. The Country Office’s Strategic Note and Annual Work Plans covered the period 2021–2024. The 2023 Annual Work Plan included 84 Development Results Framework indicators and 9 Organizational Efficiency and Effectiveness Framework indicators.

As of 23 April 2024, according to the OneApp HR dashboard, the Country Office employed 16 personnel with fixed-term appointments; engaged 77 individuals on service contracts; 67 consultants on Special Service Agreements; 10 United Nations Volunteers; and 3 interns.

The Country Office’s budget and expenditure are summarized in Table 1.

**Table 1. Office target and actual budget, total expenditure (in US\$)**

Total resource requirements	2021	2022	2023	August 2024	Total
Total budget target	10,827,499	13,013,453	16,088,027	17,308,707	57,237,686
Total actual budget	10,546,359	12,838,799	16,598,295	15,670,722	55,654,175
Resource mobilization	97%	99%	103%	91%	97%
Total expenditure	10,107,570	12,223,786	13,696,175	6,324,146	42,351,677
Financial implementation	96%	95%	83%	40%	76%

*Source: Colombia audit report 2024 draft v0 22092024 UNW IAS recalculation 09102024.*

For the period under review (2021–2024), the country field programme comprised 30 non-core funded projects with a total budget of US\$ 22.8 million from 2022 Atlas

reports, funded by a range of donors, including:

- Multi-Donor and Multi-Partner Trust Funds for nine projects amounting to US\$ 3.8 million;
- UN agency bilateral agreements, including three projects amounting to US\$ 2.6 million funded by UNOCHA and the Peacebuilding Fund; and
- other funding for 18 projects amounting to US\$ 16.4 million.

As of 23 April 2024, Quantum showed 50 non-core-funded projects with a total budget of US\$ 25.1 million for 2023–2024, 33 projects were migrated from Atlas to Quantum in January 2023, while 16 were newly created projects in Quantum from January 2023.

As of 23 April 2024, the Country Office had 138 partner agreements with a start date from 1 January 2021 valued at approximately US\$ 13.9 million. The highest value partner agreement was US\$ 454,317, while the lowest was US\$ 5,539.

Quantum-recorded expenditure for the Country Office totalled US\$ 13.8 million in 2023 and US\$ 1.8 million in 2024. Overall, this consisted of: staff costs (17 per cent); other personnel costs (38 per cent); procurement of goods and services (13 per cent); maintenance, utilities and common services (9 per cent); personnel travel (8 per cent); training and hospitality costs, including external participant travel (10 per cent); support cost charges (4 per cent); and grants (1 per cent). This includes 16 per cent of the total expenditure 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 statistics on strategic priorities, country programmes, project portfolio, and resource mobilization and utilization. IAS reviewed the Country Office's strategic positioning, priorities setting and implementation, coordination of gender mainstreaming, advocacy and resource mobilization, programme and project management, and management of programme partners. The Country Office's work was aligned with Sustainable Development Goal 5, Gender Equality.

The Country Office understood its role and responsibilities in Colombia. Communications and advocacy were conducted well to strategically position UN Women within the appropriate spaces to influence and advocate for women and girls in the country. The Country Office worked with the Government of Colombia, other UN entities and civil society organizations to implement: normative frameworks such as CEDAW and made recommendations for the government's consideration; a National Action Plan for UN Security Council Resolution 1325; inclusion of women in peace processes and the final peace agreement; the National Development Plan together with the SDGs; and the Country Gender Profile. Feedback from stakeholders and the personnel survey were generally positive, with some suggestions to further strengthen the work of the Country Office.

Advocacy work, communications and campaigns were well-executed in Colombia. The stakeholders IAS interviewed confirmed that UN Women advocates exceptionally well for women and girls in the country. The Country Office adequately led the coordination mandate for gender mainstreaming in Colombia and was the permanent secretariat for the Gender Inter-Agency Group and International Cooperation Gender Table for the different international cooperation agencies present in the country. UN Women ensured incorporation of a gender lens in all pillars of the UN Sustainable Development Cooperation Framework and adopted the key performance indicators as agreed by the UNCT. One of the key success factors stakeholders highlighted was the collaboration between the Country Office and the UN Resident Coordinator's Office, UN entities and the government. The monitoring function was effective in verifying programme partner results, projects and the Strategic Note. The Country Office developed a solid monitoring protocol and validation of information for target populations. The Office also developed an indicator sheet for tracking progress of the Strategic Note indicators, presenting an opportunity to disseminate to other Regional and Country Offices as part of knowledge sharing. Resource mobilization was well executed and resulted in the Country Office exceeding its annual targets. Management of projects was also effective and supported by the Secretariat for Competitive Funds managed by the Planning, Monitoring and Evaluation team.

Based on the audit work performed, IAS assessed the following areas as satisfactory: advocacy, communications, coordination, resource mobilization and Strategic Note design and implementation. Areas for improvement included project design and management of programme partners, where IAS raised a few advisory notes.

## KEY OBSERVATIONS AND CONCLUSIONS

### **Observation 1: Project design**

In terms of project design, management structure and exit strategies, UN Women Colombia has evidence-based projects with robust results frameworks, although theories

of change could be strengthened both in terms of internal coherence and connection to broader national results. Projects had diverse management structures, but all had adequate division of responsibilities; the conformation of two main governance bodies; a high-level committee focused on accountability and strategic decision-making; and a technical committee focused on daily implementation of projects and monitoring. Management structures also included a workflow between Bogotá and field/sub-offices

in terms of project monitoring and programme partner management. Although all projects had structured sustainability strategies, especially in terms of individual and institutional capacity building, half of the sampled projects lacked robust exit strategies.

**Design and logical framework:** As a good practice, IAS observed that the non-earmarked support from one of the key donors for the purposes of the Strategic Note adopted the logical framework of the Colombia Strategic Note. The ProDocs in 7 of the 10 projects IAS reviewed had a well-structured and evidence-based theory of change, while 3 of the 10 projects could improve identification of the root causes of the problems to be addressed and/or the potential solutions to be delivered by the projects. That said, the Country Office has a good practice of developing well-structured, evidence-based and standardized logical frameworks, which serve as a basis for the development of monitoring plans and strategies. IAS also noted that the projects had clear and direct links to the Strategic Note and its indicators.

**Exit/handover strategies:** All projects analyzed by IAS had well-established and concrete sustainability strategies, especially related to capacity building of target populations and institutional partners through diverse strategies, such as the alliance of collectives and connecting small civil society organizations with bigger ones on partner agreements and small grants; participation of women in national processes, such as peace building agreements; and technical support to the development of public policies in the areas of Women, Peace, Security and Access to Justice, care economy, gender-based violence, gender-responsive budgets, etc. Exit strategies were clearly developed for some projects addressing long-term results with a focus on partner capacities, and technical support for the development of public policies in the care economy and a gender budget tracker. However, half of the projects analyzed did not have clear exit strategies, especially in terms of phasing-out. There were no clear indications of exit strategies that prepare target populations and institutions to take over projects from UN Women. Some donors also raised a concern that the Country Office repeatedly used similar programme partners but did not have clear exit strategies for projects. This occurred because exit strategies are not mandatory elements of ProDocs; therefore, they are not consistently included in project documents, which could result in inconsistent/disorganized handover of projects. *As an advisory note, the Country Office to prioritize the design and subsequent monitoring and adjustment of effective exit strategies for projects to align project objectives with stakeholders' needs; their readiness to take over projects after*

*the end of UN Women's funding; and sustainability considerations, such as the transfer of expertise to national partners.* Headquarters Programme Support Management Unit was in the process of finalizing guidance for sustainability and exit strategies to be promulgated in Q4 2024, and the Country Office is highly encouraged to align with the guidance once issued.

## Observation 2: Programme partner management

The Country Office adequately used the implementation modalities available for programme partner selection and management as per UN Women policies. The Country Office also explored innovative solutions to build programme partners' capacities and provided a road map for institutional strengthening of civil society organizations, such as the alliance system; the index of organizational capacities that measures the current capacities and future capacity needs of partners; and the Technical Secretariat for competitive funds is responsible for the facilitation of calls for proposals for civil society organizations, including drafting and dissemination, assessing proposals and provision of technical support to programme teams and programme partners. Programme partners were mainly selected through competitive processes, which were implemented through transparent and participative calls for proposals. Selective processes were well documented. Direct selection was used due to political and technical reasons, although the technical justifications could be better documented. As a good practice the Country Office has a Technical Secretariat for competitive funds that has a structured approach to identify small CSOs needs and capacity gaps, as well as to develop capacities of CSOs, so they can evolve from subgrantees holding small grant agreements to eventually become programme partners with their own partner agreements, which includes a capacity building strategy for partners that foster the sustainability of programmatic partnerships.

There was an adequate division of monitoring responsibilities between the diverse teams in Bogotá and the field offices. Finally, programme partners were mainly monitored by field personnel, although Bogotá personnel, project managers and Country Office senior management conducted some field missions to follow up on implementation of partner initiatives. There were also clear segregation of responsibilities for data collection, validation and quality assurance between programme partners, programme teams and

Planning, Monitoring and Evaluation team. Programme partners were reviewed by the Local Project Appraisal Committee; however, the Country Office did not always track or document how the Committee's recommendations were addressed prior to the signing of partner agreements.

Some of the programme partners IAS interviewed highlighted that the selection process was competitive; their performance was assessed after completion of partner agreements; the Country Office carried out frequent monitoring visits; and some confirmed that they were audited by the external audit firm appointed by UN Women and had addressed the recommendations. The partners also highlighted that UN Women gave them an incentive to form alliances with smaller civil society organizations as part of their capacity building.

The donors IAS interviewed raised concerns that sometimes the Country Office's processes to onboard programme partners were slow, sometimes taking eight months to complete the process, which affected the delivery of some projects.

**Pending actions in the Partner and Grant Agreements Management System (PGAMS):**

On 5 March 2024, the headquarters Programme Support Management Unit sent an email to Regional and Country Offices regarding pending actions PGAMS as of 1 March 2024; and another email on 4 May 2024 regarding April 2024 pending actions. Several actions were pending from the Colombia Country Office. IAS observed that several partner and small grant agreements repeatedly appeared on items that the Country Office had to resolve. The Country Office informed IAS that this occurred because PGAMS does not allow updates to partner agreements that have not liquidated at least 80 per cent of advances, which led to delays in remediating the pending actions. This could lead to programme partner agreements and small grant agreements that continue with control challenges for a long time without remediation and may also delay project closure. *Headquarters Programme Support Management Unit proposed that if a programme partner has reported less expenses than the initial advance, and the Office has accepted the reported expenses, then the Office should record the expenses in PGAMS as they are. The Office should also create another reporting milestone if needed for the remaining unliquidated advances amount or modify the amounts of the quarterly reporting milestones. As an advisory note, the Country Office to enhance management of programme partners by continuously remediating outstanding PGAMS actions and*

*establishing a tracking mechanism (e.g., an Excel file) to track all recommendations made by the Local Project Appraisal Committee as a condition for partner agreement approval. The management response for evaluation recommendations could be used as a reference.* Upon receiving this advice, the Country Office delegated an additional focal point to be responsible for monitoring the deadlines for reports and closing of agreements in PGAMS. Monitoring will be done through dialogue with the project managers; planning, monitoring and evaluation team, and advice to process the agreements on time.

**Use of UN Women name and logo by a programme partner:** Considering UN Women's name and logo as an asset of the organization, IAS observed the use of UN Women's logo on coffee products sold at a supermarket in Cauca and use of UN Women's name on a virtual platform for commercial purposes by target populations by programme partners. This occurred because senior management at the Country Office were not aware of the inappropriate use of UN Women's logo by programme partners until notified by IAS during the audit mission. Potential negative effects of commercial products featuring UN Women's name and logo could result in adverse reputational risks for UN Women. *IAS advised the Country Office to enhance its controls for monitoring the use of UN Women's name and logo to ensure its consistent and appropriate use to protect UN Women as a whole. After the audit mission, the Country Office issued a memo to all personnel about the use of the UN Women logo and included mandatory guidance on use of the logo as part of programme partners' induction which will be used going forward to avoid misuse of the UN Women logo or name.*

## B. Governance, risk management and internal controls

See Background section on structure and personnel. IAS reviewed the Country Office's structure and delegations of authority, control environment, risk management and implementation of recommendations from prior oversight reports. The structure of the Country Office was relatively stable at the time of the audit. A functional review was planned ahead of finalization of the new Strategic Note 2025–2028 to ensure the Country Office's structure and resources are fit for purpose to implement the new strategic vision. The control environment was well established and working, supported by policies and procedures. IAS commended the Country Office on various good practices and encouraged the office to share these with other Country Offices in the region and beyond for knowledge management purposes. Controls for follow-up of oversight recommendations were established and the Country Office had effectively implemented recommendations from the 2018 IAS audit. There was also a strong risk management practice and culture in the office, emphasized by Country Office senior management. During the audit period, there were approximately three procurement post-facto cases, which was generally satisfactory. This notwithstanding, IAS advised the Country Office to strengthen the process to analyse the root causes of post-facto requests to limit post-facto approvals as much as possible, while following the correct quality assurance and review process. None of the respondents to the personnel survey undertaken by IAS reported any recent knowledge of misconduct at the Country Office. Previous challenges had been adequately addressed by management.

Based on the audit work performed, IAS assessed that the Country Office's structure, delegation of authority, internal control framework and control environment, risk management and implementation of recommendations from prior oversight reports were satisfactory. Presence governance of sub-offices was an area for improvement.

### KEY OBSERVATIONS AND CONCLUSIONS

#### **Observation 3: Presence governance of sub-offices**

The structure of the Country Office was adequate and aligned with the resources and delegation of a large office typology. There was an opportunity to strengthen the sub-offices with annual financial viability assessments.

**Functional review of the Country Office:** The last functional review of the Country Office began in October 2018 with the final report issued on 21 March 2019. The Country Office had a tracking tool to monitor the recommendations and had addressed most of them. Where some were not implemented, there was adequate justification to not make amendments. The Country Office informed IAS that it has begun preparations for a new functional review to support finalization of the new Strategic Note 2025–2028. The functional review is planned to take place in Q3 2024. *IAS commends the Country Office*

*for being proactive in conducting the functional analysis and aligning it with preparation of the new Strategic Note 2025-2028.*

**Technical support requirements:** Almost all respondents to the personnel survey felt confident in their knowledge and skills in the thematic or operational areas they work in. However, the respondents suggested more guidance was needed on the following topics to further increase their confidence levels: donor intelligence; regional and global intergovernmental processes; fundraising for humanitarian issues; gender and humanitarian action project design – improvement in communication between the Colombia Country Office and the Americas and the Caribbean Regional Office in terms of policies; guidance on the use of fast-track procedures when a country is not in full-blown humanitarian crisis.

Respondents to the survey were generally satisfied with the support they received within the Country Office, the Regional Office and headquarters. However, 20 per cent were not satisfied with Headquarters support. Some suggestions and areas for improvement included: adapting processes to suit the Colombia context; more effective

communication between the Country Office, Regional Office and headquarters regarding technical assistance with programmes and operations; and some delays in assigning responsibility to the requests uploaded on the global service tracker. It was suggested that establishing workflow charts for each process with timelines could enhance efficiency in implementation of these processes. *As an advisory note, the Country Office to further explore the suggestions and areas above, and raise relevant needs and concerns with units in headquarters and the Regional Office.*

**Presence governance and financial viability of sub-offices:** The presence of UN Women in the territories via sub-offices in Nariño and Cauca, and a *local office* in Chocó, was one of the modalities that ensured proximity to the main communities benefitting from UN Women projects in Colombia. Almost all donors IAS interviewed and responses to the personnel survey highlighted that sub-offices were a good mechanism for working at the grassroots level and encouraged UN Women to maintain such presence in the field. The UN Women Presence Policy requires the Country Representative to review all sub-offices on an annual basis to ensure ongoing alignment with Annual Work Plans, Strategic Notes and the UN Sustainable Development Cooperation Framework considering the original business cases for their establishment and their financial viability. However, IAS observed that the Country Office did not undertake such annual assessments. The Country Office explained it was not aware of the requirements to undertake annual assessments. Without annual financial viability assessments, the sub-offices might indirectly increase the cost burden on Core and Institutional Budget funds and Country Office management might not have assurance that the sub-offices still add substantive value to the Strategic Note and national priorities.

The Country Office had submitted a business case for establishing a sub-office presence in Nariño and Cauca but not for Chocó. The Country Office informed IAS that the business case to convert the Chocó local office into a sub-office was not submitted because there was uncertainty around the funding to sustain it if it were to be converted into a sub-office. The Country Office added that the local office works in a similar way to a Programme Presence Office. IAS observed that the Presence Governance Policy and Guidelines only clearly identified the “sub-office” typology and there was no typology for a “*local office*”. Therefore, the Country Office is using an inappropriate classification for the Chocó office which is not described by the policy or guidelines. IAS also observed no major differences in the way the Nariño and Cauca offices operated relative to Chocó as

they still had numerous personnel, premises, project portfolios, etc. The functional analysis in 2019 highlighted that the main challenge for the sub-offices was sustainability.

Some respondents to the personnel survey highlighted that the territorial office in Chocó is made up of a small team due to the portfolio of projects to be managed, but many administrative, coordination, management and articulation processes arise between thematic areas, offices, UN agencies, etc. which require time and effort.

### **Recommendation 1 (Medium):**

The Country Office to conduct financial viability assessments of its sub-offices on an annual basis. The results of the assessments to be submitted to the Regional Director of the Americas and the Caribbean and the Business Review Committee as per Presence Governance Committee requirements.

## C. Operations

See Background section for the number of personnel and the Country Office's main expenditure. IAS reviewed management of procurement, human resources (HR), finance and budget, information and communication technology (ICT), travel, assets, and safety and security. From 1 January 2023 to 24 April 2024, the Country Office processed 3,889 purchase orders using Quantum amounting to US\$ 10.3 million and the purchase order balance was US\$ 5.9 million. The Country Office had HR/staffing plans and tracked completion of both mandatory and non-mandatory training. There was no Host Country Agreement endorsed by UN Women and the Government of Colombia, but the Country Office used the Exchange of Letters for immunity and privileges of UN Women premises, property, assets and personnel in the country. IAS advised the Country Office that the budget award revision checklists should be signed by a higher authority outside of the programme teams, such as the Deputy Country Representative, as the direct supervisor of programme managers to ensure proper justification of budget revisions before they are processed in Quantum.

Based on the audit work performed, IAS assessed that, in general, the following areas were satisfactory: ICT, financial management, assets, safety and security. Areas for enhancement included processes related to HR, procurement and travel.

## KEY OBSERVATIONS AND CONCLUSIONS

### Observation 4: Human resources

The Country Office conducted clearances for sexual exploitation, abuse and harassment for all personnel regardless of contract type, which should be continued. The Country Office maintained its own tracking tools for mandatory training and performance evaluations to manage the technical challenges with corporate reports, and compliance rates were very high. Recruitment processes were carried out well, with a few exceptions for the recruitment of consultants.

**Human Resource plan and strategy:** Personnel had well documented job descriptions. There was a good working relationship between the Country Office and the Office of United Nations Volunteers in Colombia, which was a source of expertise. In April 2024, the Country Office finalized its 2024 human resources (HR) plan. The plan clearly identified staffing needs for new positions, source of funding, timelines for recruitment of new positions where appropriate, training needs, inclusion and the office's recruitment approach. For existing positions, the majority (75 per cent) were funded by non-core resources, 17 per cent were funded by Institutional Budget and core, 3 per cent

by extra-budgetary funds and 1 per cent by headquarters. The Country Office explained that the funding structure for personnel positions was due to a high number of non-core projects and funding which had sustained the office for years. IAS observed that the Country Office identified the need for 16 positions; 13 Service Contracts; 1 internship and 2 UN Volunteers. *Considering that the Country Office already had over 100 personnel, as an advisory note, IAS encourages the Country Representative to revisit the requirements for new positions as part of the upcoming functional analysis to streamline personnel numbers, contracts and nature of functions, etc. to avoid duplication of functions and inefficiencies.* In response to this advice, the Country Office indicated that it would analyze the recommendations of the functional analysis that are feasible for incorporation into the office structure. Furthermore, all new hires will be aligned with the needs and performance of the Country Office and projects.

**Mandatory training:** Mandatory training is supposed to be completed by all personnel regardless of contract types. The Country Office had a tracking sheet for completion of all eight mandatory training courses for both staff and affiliate personnel and maintained a record of completion certificates for all personnel. IAS also obtained the consolidated mandatory courses completion report from headquarters. As of 5 April 2024, the report showed Colombia Country Office personnel had "completed" 28 per cent of the mandatory training, while 2 per cent were "in-progress" and 70 per cent had "not yet

started". IAS noted that the completion rate per the tracking sheet maintained by the Country Office was 97 per cent because only 3 of 106 personnel (or 3 per cent) were not fully compliant with all training courses. The Country Office informed IAS that the corporate systems contained technical errors and did not update with the correct completion status.

**Learning and development:** The Country Office had capacity development plans for 2022, 2023 and 2024. The list of training was comprehensive: the plans also identified the required funding if training courses were not free, and the completion status of the training and timelines were also adequately tracked. The plans were regularly updated based on training needs. Approximately 86 per cent of respondents to the personnel survey stated they had received other training in addition to the mandatory training courses.

**Recruitment of fixed-term appointments and service contractors:** IAS sampled 10 recruitments of fixed-term appointments and service contractors, which were generally conducted in accordance with recruitment policies. However, IAS observed the following issues:

- For lower-level positions, both written tests and interviews were used; however, only interviews were used for one very senior level position. The Country Office explained this was an exceptional case given the circumstances of the position, as it was required to cover a vacancy as a matter of priority to ensure implementation of a project would not be affected.
- Personnel who were already working within UN Women on service contracts were considered as "external" during recruitment processes. Eight of 10 recruitments were inconsistent in their use of reference checks and past performance evaluation reports, and some were missing. The Country Office responded that references and performance reports are not mandatory for personnel who were already working at the Country Office prior to new appointments. IAS further observed that for some completely external candidates, the Country Office did not consistently request performance reports from previous employers. Headquarters HR Division highlighted that for external candidates (i.e., non-UN Women personnel), it is expected that not all may have a performance report, wherein Headquarters encourages reference checks with previous/current supervisors. For current

personnel, performance reports would suffice as applicable. *IAS is of the view that the Country Office should be consistent in its use of references and performance reports to ensure transparency and fairness in the recruitment process.*

**Recruitment of consultants:** IAS sampled nine consultant recruitments, which were generally carried out in accordance with recruitment policies. However, IAS also observed:

- Multiple extension of consultancy contracts for five of the nine consultants reviewed. For one of the five consultants, the extension was due to partially satisfactory performance, which resulted in delays in completion of the deliverables.
- On each consultant contract recruitment form, the Country Office confirmed that the consultancy did not reflect core functions. However, IAS observed that three of the nine consultants performed repetitive functions, without clear and timebound deliverables; and they were paid based on monthly reports, which were difficult to objectively monitor/track due to unclear and timebound deliverables. Generally, the Country Office did not have a clear approach on the use of consultants versus service contracts. Some consultant functions could be performed by staff in-house.
- For three of the nine consultants, the Country Office used direct contracting without clear justification of how the recruited consultants were identified. One of the consultants was suggested by the government, as reported in the note-to-file.
- HR policies allow consultants to be part of recruitment panels for other consultants only if they are at a higher level than the consultancy being recruited. For eight of the nine consultants reviewed, some consultants were part of recruitment panels, gave scores for desk reviews and interviews, and signed recruitment reports. However, there was no justification explaining why the consultants were part of the recruitment panels or confirmation that they were at higher levels than the vacant consultancies. The Country Office informed IAS that the consultants usually perform just the secretary role for the recruitment panel. However, IAS noted that the consolidated score for the desk reviews and interviews on the recruitment reports included ratings made by other consultants; therefore, they were not just secretaries but deciding members in the recruitment process. Headquarters HR Division highlighted that it is currently working on clarifying HR procedures

regarding involvement of consultants in recruitment panels, and the Country Office should align once the new guidance is promulgated.

### **Recommendation 2 (Medium):**

The Country Office to:

- a) Assign specific and timebound deliverables for all consultants.
- b) Improve quality assurance processes over the recruitment of consultants.
- c) Ensure proper justification for the inclusion of consultants in recruitment panels for vacant consultancies.

### **Observation 5: Procurement**

Procurement activities were generally undertaken well, except for a few areas for improvement. After receiving training in early 2024 from the Regional Office, the Country Office developed its first procurement plan amounting to US\$ 3.1 million, the previous plans were not as detailed as the new plan, hence planned procurement activities on the plan were less than actual purchases of the Country Office. The Country Office does not have a dedicated procurement specialist: the office tried to recruit for the position twice but with no success. The first advertisement for a fixed term appointment was on 25 August 2023; and the second one for International UN Volunteer on 26 April 2024. With these two processes, the position was not successfully recruited. Additionally, the Country Office created a virtual deployment for a detailed assignment on 31 May 2024 to strengthen the procurement area while recruiting long-term, and no applications were received. To address this, in October 2024, the Country Office was starting a new recruitment process for a procurement specialist under service contract modality with a higher level, and anticipates to fill the position by the end of 2024.

<sup>1</sup> CIPS - Chartered Institute of Procurement & Supply (CIPS), Level 3 Advanced Certificate in Procurement and Supply Operations. Link, <https://www.cips.org/qualifications/procurement-certificate-advanced>

The Country Office generally uses the Request for Quotation process for procurement actions below the US\$ 50,000 threshold. IAS reviewed a sample of 20 purchase orders, finding that 6 involved direct contracting and 2 used a Long-Term Agreement; 1 Request for Proposal that was review by Headquarters Procurement Review Committee; and 10 Requests for Quotation. The Country Office disseminates advertisements for procurement actions for at least seven days and utilizes a comparative matrix with at least three vendors to select the best value-for-money option for competitive selection. Meeting minutes for discussion of the selection matrix exercise were properly signed.

Headquarters Procurement Section requires that all staff assigned a 'procurement case manager' role should be UN Women-CIPS<sup>1</sup> level 3 certified. However, IAS observed that the Country Office had two procurement case managers without the CIPS certification.

***As an advisory note, the Country Office to promptly ensure that both procurement case managers obtain UN Women-CIPS certification to fully meet the role requirements and strengthen procurement practices.***

Some respondents to the personnel survey suggested that procurement processes should always have technical support. On many occasions, processes advance because the programme teams took full ownership of the process, but this is often time-consuming. IAS is aware that the Country Office is in the process of recruiting a procurement specialist, and it is anticipated that these issues will then improve. Notwithstanding this, IAS encourages the Country Office to issue reminders of roles and responsibilities to all teams involved in the procurement process to ensure alignment in expectations.

**Recruitment procedures through a procurement process:** IAS observed that the Country Office hired a company with a contract value of COP 2,475,196,759 (contract signed on 21 December 2020 with five amendments until 11 December 2023) to recruit personnel for the provision of outsourcing services and logistics supporting outputs/activities for a project location in Bogotá-Colombia, and for project offices in the cities at sub-offices. The terms of reference detail the nature and number of personnel that the contractor is required to provide on UN Women's behalf. The initial selection of the company was

competitive and went through the approval process by Headquarters. IAS observed that upon the advice of the Procurement Section at headquarters, under the understanding at the time that this was a valid action within procurement actions, the Country Office did not consult the headquarters Human Resources Section or the Legal Office before signing the contract. When the Country Office wanted to amend the contract in 2024, the headquarters Procurement Section informed the Country Office that it could not continue with this action as it was outside of the UN Women framework and halted the process. The headquarters Procurement Section initially approved the Country Office's use of this company but then later changed its position because the Country Office initially requested approval of this contract as a temporary solution for project personnel, however, when the Country Office kept extending the contract several times, the arrangement then seemed more permanent. Section 5.19 of the Award and Contract Management Procedure allows for amendment of contracts, however, significant changes/modifications would require re-tendering for effective competition.

**Selection of procurement sourcing procedure:** IAS observed that, due to lack of capacity, the Country Office inappropriately used various procurement processes, i.e., Request for Proposal, Invitation to Bid, Request for Quotation. According to the Procurement and Contract Management Policy, Requests for Quotation are for specific, simple services; Requests for Proposal are for terms of reference for complex services; and Invitations to Bid are for terms of reference with a scope of work. For instance, a Request for Quotation was used for specialized and complex communication services, where a Request for Proposal would have been more appropriate as per the policy. Inappropriate sourcing procedures might delay completion of the procurement process and/or engagement of vendors without full understanding of the needs of the Country Office.

**Participation level agreements:** The Procurement Policy requires that for each long-term agreement that an office uses, there should be a corresponding participation level agreement, signed-off by the Director, Division for Management and Administration. IAS observed that the Country Office was using 12 long-term agreements at the time of the audit; however, there was only one participation level agreement. The Country Office could not demonstrate that it had submitted draft participation level agreements for headquarters review and signature. The Country Office informed IAS that the headquarters approval process for participation level agreements was too long and involved delays. The Division for Management and Administration could analyze the

reasons for delays and consider expediting approval of field office participation level agreements.

**Expedited procedures for the humanitarian context:** Due to ongoing humanitarian issues in different parts of Colombia, the Country Office and sub-offices suggested that the Country Office could be allowed to use "Fast Track Procedures" to expedite procurement actions. The sub-offices noted complications due to the advertisement period requirement for procurement actions as per the Procurement Policy. The Country Office also highlighted that its sub-offices are in territories facing humanitarian crises (e.g. armed groups, epidemics, etc.); therefore, sometimes it was not feasible to follow procurement processes in terms of solicitation timelines. It was also highlighted that some vendors in these territories might not meet all Procurement Policy requirements; however, it is sometimes economical to use local vendors than to hire vendors from Bogota, which might charge transportation fees and have increased profit margins. The Country Office highlighted that fast-track procedures are needed for purchase of items such as dignity kits, which are provided to women and girls during an emergency. The Country Office stated that the only fast-track requirement it would like to use is the reduction in the number of days to advertise procurement actions because the processes are too long to respond quickly to an emergency. *The Country Office has not been successful in using the fast-track procedures because it could not meet all the prerequisites for a state of emergency to invoke the fast-track procedures, part of the reason being that Colombia is not regarded as a hardship or humanitarian crisis country. The Country Office could consider collaborating with headquarters to explore alternatives or new ways to have more access to faster procedures specific to the needs and context of Colombia.*

**Services without a contract:** The Procurement Policy requires signing procurement contracts with vendors to agree the terms and conditions. However, IAS observed use of an IT system to manage recording and monitoring of target populations without a proper contractual relationship with the service provider. The Country Office explained it uses the free version of the system but agreed to the standard terms and conditions of such service providers available online, putting UN Women at risk, as such terms do not consider UN Women's privileges and immunities included in standard contract templates. The terms of the services agreed with these free service providers require UN Women to comply with the US department of Foreign Asset Controls (OFAC), application to national

law related to intellectual property, consumer arbitration rules as per American practice, indemnification to the service provider, and compliance with US law. The lack of a signed contract might expose UN Women to legal and procurement risks. In October 2024, the Country Office informed IAS that while the audit was being conducted, headquarters obtained a corporate license that comply with the requirements mentioned by the audit on the contractual relationship. The Country Office is currently making use of the corporate account and has been able to migrate the data regarding its previous work.

**Evaluation of vendor performance:** The “Supplier performance management procedure” indicates that each procuring UN Women entity shall continually monitor supplier performance for all procurement contracts from their office and maintain such performance records and process certified invoices for payments. However, IAS observed that the Country Office did not demonstrate that it consistently evaluates and documents the performance of vendors. The performance evaluations for 9 of 20 purchase orders were not yet due because the contracts were still ongoing at the time of the audit. IAS noted that 11 of 20 purchase orders had an internal evaluation format for payment requests to confirm that materials or services were provided according to corporate standards. However, this format is inadequate as it lacks several critical pieces of information usually contained in formal performance evaluation forms. Specifically, there are no ratings for performance or quality of services; no assessment of whether the work was completed within the time frame; and no consideration of environmental aspects or gender-responsive measures. Additionally, there is no information about the responsiveness of key personnel or quality assurance procedures.

### Recommendation 3 (Medium):

The Country Office to:

- a) Continue to expedite the recruitment of a procurement specialist to ensure proper procurement actions and compliance with UN Women frameworks.
- b) Ensure consistent use of specific competitive procurement processes (Request for Proposal, Invitation to Bid, Request for Quotation) based on the nature of service or goods required and adhere to headquarters procurement guidelines for better demonstration of value for money.

- c) Establish participation level agreements for all Long-Term Agreements that the Country Office uses, and raise them for sign-off by the Director, Division of Management and Administration.
- d) Ensure consistent evaluation and documentation of vendor performance.

### Observation 6: Travel

The Country Office generally follows standard procedures and the Duty Travel Policy for personnel travel, ensuring all necessary documentation is in place. IAS reviewed a sample of 13 missions and most had all the necessary support documentation. However, some areas require improvement, particularly concerning travel by external participants to regional forums and retreats. For most travel ticket purchases for staff, multiple ticket quotations were obtained through the mini-bid process in Quantum to ensure value for money. IAS noted that travel for consultants was conducted outside of the system, i.e. UNALL. This could lead to lack of full visibility on consultants’ compliance with the Travel Policy.

**Travel by external participants:** IAS observed the following two process-related areas for improvement for travel by external participants: (a) **Incomplete documentation** – in 2023, 17 of 130 "waivers of liability for participants travelling on account of UN Women" forms were missing participants’ signatures; and (b) **Improper witness signatures** – in some instances, the same person signed as the witness for different participants, even when the participants were in different cities, which might raise questions about the credibility of one person being able to be a witness at various locations. IAS noted that this occurred because the travel standard operating procedure focused more on personnel travel and might have not fully considered controls for external participant travel.

**Lack of boarding passes:** Section 5.0.2 of the Duty Travel Policy states that the traveler shall be required to retain the original travel documentation, such as used airline tickets, boarding passes and hotel receipts for a period of five years and must be ready to provide the documentation in the original form at any time, upon request, for audit and monitoring purposes. However, IAS observed that the Country Office did not collect boarding passes from external participants where UN Women funded travel tickets and

allowances, under the assumption that external participants do not need to provide them or submit travel claims. IAS also observed that the Country Office relies on travel agencies to notify and reimburse funds if participants do not arrive at the airports or do not travel, indicating a lack of proactive control, which could result in operational/financial losses if external participants do not travel despite fully paid travel tickets; therefore, submission of boarding passes as proof of travel becomes important.

*IAS is of the view that the Country Office should request the boarding passes of all external participants whose trips are funded by UN Women, to ensure they duly travelled to the intended destinations and to substantiate any Daily Subsistence Allowance and travel expenses.*

#### **Recommendation 4 (Medium):**

The Country Office to:

- a) Ensure and verify all "waiver for participants" forms are fully completed and signed by external participants.
- b) Request that external participants submit boarding passes as evidence of travel.
- c) Ensure all travel requests for consultants are managed through UNALL.

### III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsibility	Priority	Agreed?	Action Plan	Implementation date
3: Presence governance of sub-offices	<p>Recommendation 1.</p> <p>The Country Office to conduct financial viability assessments of its sub-offices on an annual basis. The results of the assessments to be submitted to the Regional Director of the Americas and the Caribbean and the Business Review Committee as per Presence Governance Committee requirements.</p>	Country Office	Medium	Yes	a) In line with the Presence Governance Policy and Procedure, the Country Office will monitor annually and review all Sub-Offices to ensure ongoing alignment with Biannual/Annual Work Plans, SN 2025-2028 and the UNDSCF 2024-2027. The review will address the continued justification in light of the original business case for its establishment and current context and the financial viability. The Country Representative will submit the outcomes of such reviews to the Regional Director and Business Review Committee for approval.	31 March 2026
4: Human Resources	<p>Recommendation 2.</p> <p>The Country Office to:</p> <p>a) Assign specific and timebound deliverables for all consultants.</p> <p>b) Improve quality assurance processes over the recruitment of consultants.</p> <p>c) Ensure proper justification for the inclusion of consultants in recruitment panels for vacant consultancies.</p>	Country Office	Medium	Yes	<p>a) Training sessions are being conducted for all staff on the policy for hiring consultants.</p> <p>b) An infographic outlining the key points of the policy has been created as a guide for consultants. This will also be distributed to all personnel and has already been reviewed and approved by both Management and the Steering Committee.</p> <p>c) A Standard Operating Procedure (SOP) is being developed, detailing the process according to the policy. This will be shared with all staff to ensure the proper application of this contractual modality.</p>	<p>Q2 -2025</p> <p>30 June 2025</p>
5: Procurement	<p>Recommendation 3.</p> <p>The Country Office to:</p> <p>a) Continue to expedite the recruitment of a procurement specialist to ensure proper procurement actions and compliance with UN Women frameworks.</p> <p>b) Ensure consistent use of specific competitive procurement processes (Request for Proposal, Invitation to Bid, Request for Quotation) based on the nature of service or goods required and adhere to headquarters procurement guidelines for better demonstration of value for money.</p> <p>c) Establish participation level agreements for all Long-Term Agreements that the Country Office uses, and raise them for sign-off by the Director, Division of Management and Administration.</p> <p>d) Ensure consistent evaluation and documentation of vendor performance.</p>	Country Office	Medium	Yes	<p>a) Re-opening of the Procurement Specialist process, this position will be responsible for advising the office on the development of larger processes to ensure greater implementation.</p> <p>b) Strengthen the country office team in the different procurement processes in accordance with the policy through training plans, among them the procurement team and PMs will participate in the CIPS 3 training for capacity building in the country office.</p> <p>c) Quarterly review of the list of Long-Term Agreements at the global level and with other agencies to identify those that can be used and ensure approval of the participation level agreements.</p> <p>To improve efficiency and effectiveness, Country Office will do larger procurement processes to contribute towards better delivery and implementation.</p>	<p>31 December 2024</p> <p>Q1-2025</p> <p>28 February 2025</p> <p>Q2-Q3 2025</p> <p>31 July 2025</p>
6: Travel	<p>Recommendation 4.</p> <p>The Country Office to:</p> <p>a) Ensure and verify all "waiver for participants" forms are fully completed and signed by external participants.</p> <p>b) Request that external participants submit boarding passes as evidence of travel.</p> <p>c) Ensure all travel requests for consultants are managed through UNALL.</p>	Country Office	Medium	Yes	<p>a) The practice of requesting a signature on the waiver form has been established as a prerequisite for the issuance of the ticket or the approval of the trip, to mitigate risks.</p> <p>b) A certification will be requested from the travel agency with the tickets used, when the group of guests is larger than 10 people.</p> <p>c) Training will be implemented for consultants on the use of UNALL, using the support material created by the procurement area (step by step guide, video tutorial) which is shared in staff inductions through email and is located in our service center.</p>	<p>Q1 2025</p> <p>31 March 2025</p>

# Annex 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES

## A. AUDIT RATINGS

<b>Satisfactory</b>	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.
<b>Some Improvement Needed</b>	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.
<b>Major Improvement Needed</b>	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.
<b>Unsatisfactory</b>	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

<b>High (Critical)</b>	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.
<b>Medium (Important)</b>	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.
<b>Low</b>	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.

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

UN Women supports UN Member States as they set global standards for achieving gender equality and works with governments and civil society to design laws, policies, programmes and services needed to implement these standards. It stands behind women's equal participation in all aspects of life, focusing on five priority areas: increasing women's leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women's economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN system's work in advancing gender equality.



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