

COUNTRY OFFICE AUDIT

UN WOMEN COUNTRY OFFICE IN INDONESIA

Internal Audit Report



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UN WOMEN COUNTRY OFFICE IN INDONESIA

Internal Audit Report

Independent Evaluation, Audit and Investigation Services (IEAIS)

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, Audit and Investigation Services (IEAIS) conducted an internal audit of the UN Women Country Office in Indonesia from January to March 2025.

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 and Operations controls from 1 January 2023 to 31 December 2024. Expenditure for the Country Office totalled US\$ 4.0 million in 2023 and US\$ 4.9 million for 2024 (as per Quantum). IAS also received relevant feedback regarding earlier periods, which has been included in this report, for institutional memory and learning.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* of The Institute of Internal Auditors. The audit included an anonymous survey of personnel for which there were 31 respondents.

Audit opinion and overall audit rating

IAS acknowledges the following achievements and good practices:

- The Country Office appears committed to learning and development with strong learning and development planning for its personnel and high completion rates for training.
- The Country Office piggybacks on Long-Term Agreements with different United Nations agencies and has established Participation-Level Agreements with each of the suppliers. Incorporating Participation-Level Agreements into Long-Term Agreements not only outlines service expectations but also provides a framework for continuous improvement and mutual success.
- All donor reports were submitted on time, ensuring transparency and accountability.
- Most projects were well-structured, with clear plans and monitoring systems in place.
- Governance structures, such as Project Steering Committees and Technical Coordination Meetings, had been established to guide and oversee progress, ensuring key stakeholders are involved in decision-making.
- Programme partner agreements were generally long term (over one year) to support sustainability and to allow sufficient time to implement project activities.

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 noted some areas for improvement in the monitoring and reporting framework, organizational structure and reporting lines, HR management, procurement and travel management.

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

- As part of the development of the new Strategic Note, the Country Office should address the positioning of the ASEAN liaison function within the Regional Office and/or Country Office; consider feedback from stakeholders obtained during the audit; and adapt the office’s organizational structure to align with the needs identified in the Strategic Note.
- To improve project management, the Country Office should increase the frequency of monitoring visits to project sites and programme partners; implement an independent data verification process to enhance the accuracy and credibility of reported results; prioritize filling vacant positions to ensure sufficient oversight and support; and standardize data collection practices, especially for Gender Equality, Disability and Social Inclusion related indicators.
- The Country Office could also consider the extent to which programme partners sub-partner with other organizations. This practice added multiple layers of operational costs, as each organization involved in the funding stream incurred its own expenses. As a result, the actual funds available for direct programme activities were significantly reduced, impacting the overall effectiveness and reach of the initiatives.
- Within its Operations function, the Country Office should ensure strong segregation of duties, especially as the office continues to grow; avoid post-facto cases in procurement; and ensure travel is organized and travel claims submitted in a timely manner to minimize costs, where possible.

IAS made four recommendations to address the areas for improvement, all of which are 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:

improving project monitoring, data collection and data validation capacity; improving partnership management and project delivery through diversifying the Country Office’s partnership portfolio; strengthening capacity development and streamlining the financial review and verification process; reviewing and updating the Country Office’s organizational structure; and, improving segregation of duties in the Operations function.

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
Lisa Sutton, Director
Independent Evaluation, Audit and Investigation Services

ACRONYMS AND ABBREVIATIONS

ASEAN	Association of Southeast Asian Nations
CSO	Civil Society Organization
IAS	Internal Audit Service
ICT	Information and Communication Technology
IEAIS	Independent Evaluation, Audit and Investigation Services
RMS	Results Management System
UNCT	United Nations Country Team
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women

I. BACKGROUND

UN Women established a new Indonesia Country Office, based in Jakarta, in 2019 (some UN Women activities had taken place in the country prior to 2019). The Country Office reports to the Regional Office for Asia and the Pacific.

Indonesia is one of the five founding members of the Association of Southeast Asian Nations (ASEAN). As such, the Country Office also performs critical regional functions as a liaison to ASEAN. This role is performed in collaboration with the Regional Office, leveraging the Country Office's geographic positioning in Jakarta, where the ASEAN secretariat is hosted.

The Country Office mainly focused on the following key thematic areas: Ending Violence Against Women; Women, Peace and Security; and Women's Economic Empowerment. Work on Ending Violence Against Women focuses on marginalized groups, access to justice, campaigning for prevention of sexual violence and improving the availability of data and analysis. In the Women, Peace and Security area the Country Office is working on advancing women's leadership; promoting the Women, Peace and Security agenda in ASEAN; leveraging gender data for disaster resilience and crisis response; and promoting its Peace Villages model – localized community mobilization for gender-responsive conflict prevention. On Women's Economic Empowerment, the Country Office is supporting implementation of the Women's Empowerment Principles in the business sector; improving access to skills development in entrepreneurship; enhancing women entrepreneurs' digital and business literacy; and developing data to identify the root causes of gender inequality in the economy.

The Country Office's Strategic Note 2021–2025 aligns with the country's United Nations Sustainable Development Cooperation Framework for 2021–2025 and is informed by the United Nations Common Country Analysis from 2019. The five key outcomes to be achieved as per the Strategic Note are:

- ASEAN sectoral bodies, institutions and Member States, Observer States and non-state actors promote Women, Peace and Security, including preventing violence against women and girls at regional and national levels.

- People living in Indonesia, especially those at risk of being left furthest behind, are empowered to fulfil their human development potential as members of a pluralistic, tolerant, inclusive and just society, free of gender and all other forms of discrimination.
- People living in Indonesia, especially those at risk of being left furthest behind, are empowered to fulfil their human development potential as members of a pluralistic, tolerant, inclusive and just society, free of gender and all other forms of discrimination, and violence against women.
- Institutions and people contribute more effectively to advance higher value-added and inclusive economic transformation.
- Stakeholders adopt innovative and integrated development solutions to accelerate advancement towards achieving the Sustainable Development Goals.

According to the OneApp HR dashboard, as of 24 January 2025, the Country Office employed 18 personnel with staff contracts (P, GS, NO); engaged 18 personnel on Service Contracts; engaged 29 consultants on Special Service Agreements and Individual Contractor Agreements; 13 United Nations Volunteers; and 3 interns.

The Country Office’s budget and expenditure are summarized in Table 1.¹

Table 1. Office target and actual budget, total expenditure and delivery rate

Total resource requirements	2022	2023	2024	2025 (as of 13 March)	Total
Total budget target, US\$	5,039,521	6,341,146	7,158,670	7,071,221	25,610,558
Total actual budget, US\$	3,929,652	4,194,290	6,384,158	8,041,732	22,549,832
Resource mobilization	78%	66%	89%	114%	88%
Total expenditure, US\$	3,703,579	3,895,666	4,876,444	449,893	12,925,583
Financial implementation	94%	93%	76%	6%	57%

Source: Budget target used RMS Plan; Actual budget 2022 used the Project Delivery Dashboard from Legacy data on OneAPP; Actual budget 2023-2025 used the Project Utilization Dashboard on OneAPP; Total expenditure 2022 used the Project Delivery Dashboard from Legacy data on OneAPP; and Total expenditure 2023-2025 used the Project Utilization Dashboard on OneAPP but only the expenses, not "total utilization". Total 2025 expenditure data as of 13 March 2025.

In 2023 and 2024, the country field programme comprised 17 non-core funded projects with a total budget of US\$ 7.5 million, funded by a range of donors (some projects attracted multiple funding sources), including:

- Donor government or organization funding for eight projects (US\$ 6.1 million).
- United Nations funding for seven projects, sourced from multi and bilateral donors (US\$ 0.8 million).
- Multi-Partner Trust Fund funding for two projects (US\$ 0.6 million).

Quantum-recorded expenditure for the Country Office totalled US\$ 4.0 million in 2023 and US\$ 4.9 million for 2024. Overall, this consisted of staff costs (30 per cent); non-staff personnel costs (29 per cent); travel costs (9 per cent); learning and recruitment costs (8 per cent); support costs (8 per cent); contracts with service companies (5 per cent); rent and maintenance costs (3 per cent); communication costs (3 per cent); and other costs (5 per cent).

¹ OneAPP RMS as of December 2024 (planned budget), as of December 2024 (actual budget).

II. AUDIT RESULTS

A. Strategic priorities, programme planning and implementation

See the Background section for information on the Country Office's strategic focus. Overall, Strategic Note impacts, outcomes, outputs and activities were coherent. The Country Office does not have a dedicated Partnerships or Resource Mobilization function, but key activities are assigned across a range of senior and support personnel, including the Country Representative, Head of Programmes, Programme Specialists and Managers, the Operations Manager and Communications personnel, with support from personnel in their teams and other personnel as needed. Stakeholders confirmed that UN Women performed valuable and relevant work on gender equality and the empowerment of women and girls in Indonesia. The Country Office participates fully in the United Nations Country Team (UNCT); co-chairs the Gender Theme Group; and co-chairs the Gender Equality and Women's Empowerment Coordination Group, which convenes the Gender Theme Group together with donors and development partners.

The Country Office does not have an active Host Country Agreement; however, an agreement with the national government was being finalized at the time of audit and is expected to be completed.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 1: Stakeholder feedback and communication

Stakeholder feedback

The stakeholders interviewed mainly shared positive feedback about the Country Office: they acknowledged the relevance of UN Women's work in Indonesia and appreciated the positive relationships and nature of the collaboration and communication with Country Office personnel.

Stakeholders called for UN Women to expand its work in the country, particularly in the areas of ending violence against women and women's economic empowerment. Some stakeholders stressed the need to demonstrate the results and impact of UN Women's work, beyond the reporting of activities, outputs and outcomes.

When working in a multi-stakeholder environment, stakeholders also recommended that UN Women ensure all parties are fully informed of activities and movements to facilitate

efficient logistics and transparency. This is particularly relevant when working on joint programming, in which there is (or is perceived to be) overlapping areas of responsibility for outcomes.

Stakeholders appreciated the Country Office's coordination activities in Indonesia, recognizing the role UN Women plays in convening gender equality and the empowerment of women actors in the country. Stakeholders stressed the need for more outreach with civil society organizations (CSOs) and local non-governmental organizations, and forums in which they can engage with other stakeholders at national and subnational levels.

Donor feedback

Donors acknowledged UN Women's significant contributions, particularly in promoting gender equality and women's empowerment. They highlighted the positive momentum achieved by recent projects and commended UN Women's proactive engagement. Donors appreciated the Country Office's strong coordination efforts, especially through mechanisms such as Programme Steering Committee meetings, which ensure clear

communication and alignment on project goals. Donors also noted that UN Women's involvement in monitoring and evaluation was effective and provided valuable insights. However, some donors expressed concerns about the gaps in leadership following staff changes, which they felt had impacted decision-making and slowed certain processes. Overall, donors viewed UN Women as a committed partner but emphasized the need for stronger continuity in leadership and enhanced coordination during transitions.

Programme partner feedback

Partners highlighted positive collaboration with UN Women, particularly in strengthening the capacity of women-led organizations, supporting grassroots initiatives and aligning project activities with local needs. Several partners commended UN Women's technical support and capacity-building efforts, which had improved their project implementation strategies. However, partners also reported challenges such as delays in funding disbursements, especially during project transitions or government changes. Some partners working in remote or conflict-affected areas noted difficulties in sustaining progress due to security concerns and limited resources. Partners emphasized the need for more flexible project timelines to better adapt to unexpected delays. Despite these challenges, partners expressed overall satisfaction with their relationship with UN Women, acknowledging the Country Office's positive impact on their initiatives.

IAS advises the Country Office to consider this feedback as part of development of current programming and the new Strategic Note.

Observation 2: ASEAN liaison function

The Association of Southeast Asian Nations (ASEAN) secretariat is located in Jakarta, Indonesia. Therefore, the Indonesia Country Office has an important role to play as UN Women's liaison to ASEAN. Responsibility for the ASEAN liaison is shared with the Regional Office for Asia and Pacific, and other Country Offices in the ASEAN subregion which may contribute as needed.

The Country Office's current organization chart shows that the ASEAN function sits within the office's organizational structure. The ASEAN, Governance and Women, Peace and Security team is led by a Programme Specialist who is half funded by the Country Office's non-core budget and half by the Regional Office. The Programme Specialist spends part

of their time in Indonesia and part in Thailand. The rest of the team is non-core funded and includes a Programme Coordination Specialist, Programme Associate, Programme Assistant based in the Philippines and a Communication and Advocacy Analyst. The organization chart also designates three additional personnel from the Programme team as having ASEAN-related responsibilities, including the Programme Analyst for Women, Peace and Security; and a Programme Associate.

The Country Office's current Strategic Note (2021–2025) reflects its responsibilities towards ASEAN in Outcome 1 which states "ASEAN sectoral bodies, institutions and Member States, Observer State and non-state actors promote Women, Peace and Security, including preventing violence against women and girls at the regional and national levels." The indicators for this outcome focus on measuring the number of national and/or local sectoral strategies, policies or action plans, and national policy frameworks which have been adopted with a focus on gender equality for women, peace and security.

The Regional Office for Asia and Pacific also has ASEAN-related responsibilities as the office responsible for overseeing all UN Women Country Offices in the region, which includes (but is not limited to) ASEAN countries. The Regional Office's Strategic Note monitoring framework in 2025 includes nine budgeted activities that specifically mention ASEAN, including technical advice to ASEAN to implement key initiatives in the ASEAN Regional Plan of Action on the Elimination of Violence Against Women.

IAS understands that as the Country Office drafts its new Strategic Note (commencing in 2026), there are ongoing discussions as to whether to include the ASEAN outcome in the Country Office or Regional Office Strategic Note. Including ASEAN work under the Regional Office appears reasonable but may impact the Indonesia Country Office's funding and activities. If, for example, Country Office personnel perform ASEAN-specific activities part of the time and Indonesia Country Office activities for the rest of their time, moving the ASEAN function (and associated personnel) under the Regional Office may reduce the ability of personnel to conduct Country Office activities. This should be analysed and planned for, addressing any expected capacity shortfalls in the Country Office should the ASEAN liaison function be moved under the Regional Office.

IAS advises the Country Office, in close collaboration with the Regional Office, to swiftly conclude upon the strategic positioning of the ASEAN liaison function, addressing any

expected capacity shortfalls in the Country Office in development of the new Strategic Note.

Observation 3: Resource mobilization

Ongoing global changes in United Nations funding patterns could influence the sources and methods of fundraising for UN Women. As such, Country Offices need to ensure that their resource mobilization strategies are aligned with the dynamic fundraising environment and their own goals and capacities.

The Country Office's risk register rates funding and resource mobilization as a high risk in Indonesia, citing challenges in securing long-term, Strategic Note/flexible funding, versus short-term, smaller project funding, and/or limited channels for mobilizing resourcing, thereby impacting resource availability and/or delivery of programmes.

Country Office funding has grown steadily since 2023. In 2023, the Country Office mobilized US\$ 4.2 million, or 66 per cent of its total target budget of US\$ 6.3 million. The total budget increased to US\$ 6.4 million in 2024 (89 per cent of its target) and US\$ 8.0 million up until March 2025 (114 per cent of its target). This indicates that the Country Office is growing in financial size, which is mirrored by the growth in its programme and number of personnel.

While the Country Office does not have a dedicated role or function specifically for resource mobilization, a range of personnel are involved in resource mobilization efforts including the Country Representative, Head of Programmes, Operations Manager and various programme leads (specialists and managers).

The Country Office has a Resource Mobilization Strategy for 2021–2025 aligned with the Strategic Note period. The strategy provides a useful, high-level framework under which resource mobilization can take place, including contextual analysis; types of funding available; discussion of the Country Office's value proposition; and a generic action plan for key activities, including discussion of how to monitor progress.

The current Resource Mobilization Strategy forms a good basis upon which a new strategy can be developed for the next Strategic Note period, starting in 2026. The new strategy could include more specific qualitative and quantitative donor and funding source analysis to understand total funding availability in Indonesia and the probability

of securing it. This could be used to set realistic and specific targets to add to the action plan as monitorable outcomes and key performance indicators.

As the Country Office relies on a matrixed approach to resource mobilization, rather than having a dedicated person or function, the strategy could also clearly assign roles and responsibilities for resource mobilization, linked to job descriptions and the annual goal setting and performance management process.

The Resource Mobilization Strategy alludes to the role of UN Women's ASEAN liaison in designing, proposing and funding programming. This should be clarified in the new strategy, including specific activities and targets related to the ASEAN liaison function. As the ASEAN liaison function relates not only to Indonesia, but the Southeast Asia region in general, the new strategy needs to clarify the involvement of other UN Women offices in the Resource Mobilization Strategy, including the Asia and Pacific Regional Office and relevant Country Offices.

IAS advises the Country Office to devise a new resource mobilization strategy as part of the Strategic Note development process that addresses the advice included in Observation 3 of this report.

Observation 4: Project management – governance, design, risk management and oversight

The Country Office implemented projects that focused on gender equality, women's empowerment and community resilience. Key initiatives include the Women, Peace and Security agenda, the Humanitarian–Development–Peace Nexus, and Ending Violence Against Women project, which collectively promote peacebuilding, disaster response, improved services for women and gender-responsive budgeting. The Governance, Peace and Resilience Programme strengthens governance reforms and peace efforts. Additionally, the regional ASEAN project emphasizes policy development, capacity-building and knowledge exchange to advance the Women, Peace and Security agenda across ASEAN countries, including Indonesia. These initiatives address conflict prevention, promote social cohesion and drive sustainable social change.

All donor reports were submitted on time, ensuring transparency and accountability. Most projects were well-structured, with clear plans and monitoring systems in place,

including detailed frameworks that outlined project goals, activities and expected results. Governance structures, such as Project Steering Committees and Technical Coordination Meetings, were established to guide and oversee progress, ensuring key stakeholders are involved in decision-making. UN Women also maintains regular communication with programme partners through ongoing meetings to provide support, track progress and address any challenges.

Project delivery

Delivery of several projects faced challenges, sometimes due to factors beyond UN Women's control. One project encountered recruitment delays that left key positions vacant, further slowing project activities. The Ending Violence Against Women project also faced initial delays, resulting in many planned activities being pushed back to 2025. Despite these challenges, the Empowering Women for Sustainable Peace Project in ASEAN, progressed steadily. Through proactive engagement and strong coordination efforts, the project apparently met 98 per cent of its 2024 targets (based on self-reporting), with positive feedback from donors. The United Nations Sustainable Development Cooperation Framework Outcome project faces multiple challenges impacting its implementation and progress. Significant delays occurred due to government elections and partner delays in delivering workplans, which disrupted timelines. Financial delivery has been slower than programmatic progress, creating an imbalance in resource utilization.

Despite these challenges, the Country Office was able to finally deliver 74 per cent of its budget in 2024 as per the project delivery report.

IAS advises the Country Office to strengthen risk management and contingency planning. This includes developing contingency plans to mitigate future disruptions; improving coordination with partners during recruitment processes; and ensuring project plans include flexible timelines, where appropriate, to adapt to unforeseen circumstances.

Project monitoring and follow-up

Although the Country Office has a Monitoring, Evaluation and Reporting Plan and project monitoring frameworks in place, monitoring visits to project sites and partners were infrequent, with some projects receiving only one visit per year. This limited oversight

makes it difficult to track progress and address issues effectively. There is no formal follow-up process for actions recommended during these visits, which can lead to unresolved problems and delays in improvements. Increasing the frequency of monitoring visits and establishing a clear follow-up process would enhance project oversight. The programme team faces challenges due to limited resources and heavy workloads, making it difficult to manage multiple responsibilities. While the ASEAN project has its own monitoring and evaluation system, and an International UN Volunteer in Jakarta provides some support, gaps in oversight persist. The assessment of the project further highlighted the need to improve monitoring and reporting by standardizing Gender Equality, Disability and Social Inclusion data collection; introducing qualitative indicators; adopting outcome-focused reporting; and implementing a quality assurance process with regular monitoring and reporting meetings to improve data quality and project outcomes.

Data validation and reporting

While programme partners used established tools to collect, summarize and report data to donors and corporate systems, no independent process was in place to verify the data. Without an independent verification process, there is a risk that reported progress, and impact may be inaccurate or overstated. This lack of validation increases the potential for errors, data inconsistencies or even unintentional misrepresentation of results. Independent data verification is crucial to ensure the credibility and reliability of reported information, providing donors and stakeholders with confidence that project outcomes accurately reflect on-the-ground progress. Implementing a verification process would help identify discrepancies, strengthen data quality and enhance overall accountability, ensuring project achievements are reported transparently and accurately.

Delays in recruitments plus work overload

The Country Office's projects are facing significant challenges due to limited human resources for management oversight, with small teams required to manage multiple responsibilities. In the ASEAN Women, Peace and Security project, staff members are juggling several roles, impacting their efficiency and ability to focus on specific tasks. Similarly, the Ending Violence Against Women project only has two dedicated staff members, with their salaries secured only until 2025, despite the project running until 2027, posing a risk to continuity. The project has several key positions that remain vacant,

further straining the team's capacity to manage project activities effectively. These staffing limitations hinder efficient management oversight and may compromise project outcomes.

Target population feedback mechanism

The Country Office did not have effective mechanisms for receiving feedback, complaints and grievances from target populations. While this is not a corporate requirement, it limits the potential to align projects more closely with the needs of the target population and ensure and improve the impact, integrity and sustainability of initiatives.

IAS advises the Country Office to develop a structured feedback mechanism to strengthen accountability and better align project outcomes with community needs. This could include a dedicated complaints channel, focus group discussions during field visits or digital platforms for members of the target population to share insights. Capturing community feedback would enhance programme relevance, improve trust with stakeholders and ensure project outcomes are inclusive and impactful.

Recommendation 1 (Medium):

The Country Representative to:

- a) Increase the frequency of monitoring visits to project sites and programme partners to provide better insights into project progress, identify challenges at an early stage and ensure timely interventions. Establishing a formal follow-up mechanism for recommendations arising from monitoring visit is crucial. This process should include clear timelines, assigned responsibilities and regular status updates to ensure that the issues identified are addressed promptly, improving project outcomes.
- b) Implement an independent data verification process to enhance the accuracy and credibility of reported results. Engaging third-party reviewers, conducting spot checks or introducing cross-validation mechanisms would help identify discrepancies and ensure data reliability.

- c) Prioritize filling vacant positions to ensure sufficient management oversight and support. For projects with limited staff capacity, exploring temporary staffing solutions or redistributing responsibilities may help reduce workload pressures.
- d) Standardize data collection practices, especially for GEDSI-related indicators. Introducing qualitative indicators alongside quantitative data would provide a more comprehensive understanding of project impacts. Establishing routine monitoring and reporting meetings with partners would also improve data quality, address reporting gaps and foster collaboration.

Observation 5: Programme partner management

The Country Office has 12 programme partner agreements with 10 programme partners, amounting to US\$ 2.13 million.²

The Country Office generally follows UN Women's policies and procedures when selecting programme partners through a competitive process, ensuring fairness and transparency. IAS notes the Country Office successfully established Long-Term Agreements with some programme partners, which helps promote project sustainability and supports the partners' growth and development. While such efforts align well with established guidelines, areas for improvement remain to further strengthen the partnership process and ensure effective project delivery.

The overall relationship between UN Women and its programme partners appears positive and collaborative. Partners acknowledged UN Women's strong technical support, guidance on financial procedures and involvement in project design. Many partners highlighted the productive communication channels, including regular meetings, and strong collaboration with UN Women staff. Partners appreciated UN Women's efforts to strengthen their capacity, provide technical feedback and support their work on gender equality, climate change and peacebuilding.

Reliance on few programme partners

² According to Partner Agreement Management System (PGAMS) data, as per 3 March 2025.

The Country Office relies heavily on a few key programme partners to implement its mandate. While maintaining strategic partnerships with a select group of trusted partners can be beneficial, it also limits opportunities to engage with other CSOs in the country and support their growth. IAS noted that some of these primary programme partners outsourced parts of their work to other local partners. This practice added multiple layers of operational costs, as each organization involved in the funding stream incurred its own expenses. As a result, the actual funds available for direct programme activities were significantly reduced, impacting on the overall effectiveness and reach of the initiatives. To improve efficiency and maximize the impact of resources, the Country Office may consider expanding its partnerships to a broader range of CSOs, while ensuring better oversight of partner arrangements to minimize unnecessary costs.

Capacity assessments and audit findings

All programme partners selected for audit were initially assessed as low risk during their capacity assessments. However, when these partners were later audited, two of the three received qualified audit reports, indicating issues with their financial management or operations. The third partner's report included an emphasis of matter paragraph, highlighting concerns that required special attention. These findings suggest the initial capacity assessments may not have been sufficiently thorough to identify potential risks in the partners' operations. Incomplete or superficial assessments can overlook important issues such as weak financial controls, governance gaps or inadequate reporting practices, which can increase the risk of mismanagement or misuse of funds. To prevent such risks, the Country Office should consider improving its capacity assessment process by ensuring all critical areas of a partner's operations are carefully reviewed before engaging in the partnership.

FACE form verification process and delay in fund disbursements

The Country Office had established a detailed process for FACE form verification, which includes hiring dedicated FACE form verifiers who visit programme partners' offices to review the forms before the Finance Associate further checks them. This improved process has led to fewer errors and better reporting quality. However, it has also introduced additional layers of verification, making the overall process more time-consuming. When combined with delays in FACE form submissions by programme partners, this has sometimes caused significant delays in the release of funds. As a result,

some programme partners informed us that they have had to use their own core or endowment funds to keep their projects running during these delays. While the improved process has strengthened controls, balancing these checks with timely fund disbursement remains a challenge.

Inconsistent use of the Partner Agreement Management System (PGAMS) database

The Country Office's use of PGAMS was inconsistent, with only 19 reports uploaded against an expected 32. Such omissions can lead to significant gaps in documentation and internal reporting, hindering transparency and the ability to accurately track project progress and outcomes.

Communication challenges

Programme partners expressed concerns about delays in receiving feedback on their financial reports, which created challenges in managing project funds effectively. These delays often resulted from lengthy verification processes and additional document requests after submissions. In addition to delayed feedback, some partners mentioned that changes in UN Women focal points added to their confusion. Frequent staff turnover or shifting responsibilities within UN Women resulted in inconsistent communication. In some cases, partners were unsure whom to contact for specific queries or faced delays in obtaining crucial information. This lack of continuity created gaps in guidance, particularly during critical stages such as financial reporting, fund disbursement or project design adjustments.

Recommendation 2 (Medium):

To improve partnership management and project delivery, the Country Representative to:

- a) Consider diversifying the Country Office's partnerships by engaging with a broader range of CSOs to reduce reliance on a few key programme partners. Expanding partnerships can help to build the capacity of other CSOs in the country, while reducing the risk of over-dependence on a limited number of partners.
- b) Strengthen the programme partner capacity assessment process to ensure a more thorough evaluation of potential partners. This should involve expanding the

assessment criteria to include a deeper review of financial controls, governance structures and reporting capabilities.

- c) Streamline financial review and verification processes to reduce delays in fund disbursement. Implementing a risk-based sampling approach for face form verification, rather than verifying 100 per cent of transactions, would improve efficiency while maintaining strong controls. Improving communication with partners by assigning dedicated focal points and ensuring timely feedback on financial reports would also help minimize confusion and improve overall coordination.
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B. Governance, risk management and internal controls

See Background section for key Country Office data. According to the latest organization chart, the Country Office comprised 47 positions (with no vacancies at the time of the audit). Eight of the 47 positions are part of Operations, which represents 17 per cent of the workforce. Thirty-three of the 47 positions are part of the Programme team (70 per cent of the workforce), which includes three Communications positions and two Monitoring and Reporting positions (discussed in more detail below). The Executive Function (4 per cent) consists solely of the Country Representative. The remaining five positions are part of the ASEAN and Women, Peace and Security programmatic team, which is partly based in the Regional Office (11 per cent of the workforce). The Country Office management structure includes the Country Representative, the Head of Programmes and the Operations Manager. IAS assessed that the Country Office should improve some aspects of its organizational structure, including the need to clarify reporting lines and authority.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 6: Organizational structure

The Country Office's organizational structure, which had been in effect since October 2023, was refined in December 2024. The organization chart depicts three key areas, all reporting to the Country Representative including: the ASEAN function (led by a P4 Programme Specialist for ASEAN, Governance and Women, Peace and Security); Operations (led by the NOC Operations Manager); and the Programme team (led by the NOD Head of Programmes).

In September 2024, the Country Representative position was vacated, and the Head of Programmes was the Officer in Charge until the new Country Representative arrived in late January 2025.

In addition to Country Office programmes, the Head of Programmes is also responsible for the Monitoring and Reporting and Communications functions. Typically, these functions would report directly to the Country Representative, as the Monitoring and Reporting function provides monitoring and oversight of programmes for which the Head of Programme is also responsible, avoiding a potential conflict of interest. The Communications function is also strategic and cross-cutting; and given the separation of the ASEAN liaison function which may also require Communications support, would be better placed in direct reporting line to the Country Representative.

IAS notes there was a period in which the HR Associate (SB3) was also performing procurement activities. As mentioned in Observation 8 below, the job description for the administrative support function clearly outlines the provision of administrative support for implementation of Human Resources services. However, in practice, the GS-5 Administrative Assistant also provides support to the Procurement team, which is not reflected in their job description. This could potentially reduce the operating effectiveness and independence of these functions and is generally considered a segregation of duties issue.

The Operations Manager stated this was the practice until October 2024, when a full-time Procurement Assistant (SB3) was engaged. Following an approximate three-month changeover period, it is expected there will be greater segregation of duties between these functions. Job descriptions should also be updated to reflect these changes.

IAS observed some potential variability across the grading and titles of certain positions. HR has an Associate at SB3 level, while Procurement has an Assistant at SB3 level. The Communications Associate is also at SB3 level. In the Programme team, there are two Programme Associates at SB3 level and two Programme Assistants at the same SB3 level, a Programme Partnership Associate is also at SB3 level.

In addition, it appears at least one full-time position is resourced with a consultancy contract (Special Service Agreement – Programme and Admin Assistant). To the extent possible, the Country Office should avoid filling full-time requirements with consultancy

positions. If the position is needed on a full-time basis, the Country Office should establish a plan to fill the role with a more suitable contract modality.

IAS advises the Country Office to consider how to fill full-time needs with appropriate contract modalities, rather than consultancy positions.

As noted above, there is ongoing discussion about how to include the ASEAN liaison function in the Indonesia Country Office's Strategic Note and organizational structure. The ASEAN liaison function may be included in the Regional Office Strategic Note. It is currently not clear what the implications would be for the Country Office's organizational structure, funding and Strategic Note. This should be decided swiftly and addressed in the Country Office's new Strategic Note and organizational structure.

The matters raised above could be addressed by the Country Office in advance of and as part of developing its new Strategic Note. The Country Office must ensure that its human resources and organizational structure reflect the programmatic and operational needs of the organization, and that this is reflected in the new Strategic Note.

Recommendation 3 (Medium):

The Country Representative to:

- a) Consider the positioning of ASEAN and the Monitoring and Reporting and Communications functions in the structure as part of SN development;
- b) Consider how best to reflect the ASEAN liaison function in the organizational structure.

Observation 7: Control environment

UN Women's Anti-Fraud Policy states that all personnel have a responsibility to report allegations of wrongdoing. IAS observed that, while most personnel appeared aware of this obligation, not all personnel were aware, while others knew about their obligation to report wrongdoing but did not know how to do so.

As part of its audits, the IAS entry meeting presentation includes a section on reporting requirements and how to report wrongdoing. However, Country Offices should ensure their personnel are periodically reminded of this requirement.

IAS also noted feedback from personnel that risks related to fraud and other types of misconduct are not regularly discussed in Country Office or other team meetings.

IAS advises the Country Office to periodically discuss fraud and misconduct-related risks as they pertain to personnel's programmatic and operational responsibilities during Country Office and team meetings and ensure that colleagues are reminded of their duty to report allegations of wrongdoing as well as how to do so.

C. Operations

The Country Office Operations team is led by the Operations Manager based in Jakarta. The team also includes a Finance Associate, a Procurement Assistant, an HR Associate, an HR Assistant, an ICT Specialist consultant, an Administrative Assistant, a Finance Support consultant and one driver. The audit noted some improvement was needed in HR management, procurement and travel management.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 8: Recruitment and management of consultants

Recruitment processes

IAS sampled some recruitments of individuals on Special Service Agreements, which were generally conducted in accordance with recruitment policies.

IAS noted that desk reviews were used to recruit consultants. While this approach is allowed by the policy, IAS strongly encourages the Country Office to combine desk reviews of both proposals and CVs with written tests and/or oral interviews to ensure a more comprehensive recruitment process. The policy also stipulates that three desk review panellists should evaluate candidates' proposals.

Although the Country Office requested proposals from potential consultants, only two Special Service Agreement recruitments of the nine sampled (Purchase Orders 40031557 and 40044626) were conducted using an interview, effectively assessing the candidates' competencies and skills. However, several issues were identified with Purchase Order 30031557:

- The desk review was carried out by only one panellist instead of the required three-member panel. While this approach might have been efficient, it can compromise the fairness and thoroughness of the evaluation. A three-member panel ensures a more robust, fair and transparent process, which is crucial for making informed and objective decisions in recruitment.
- The desk review report was neither signed nor dated by the Programme Associate who prepared it or the Operations Manager who approved it. Without signatures

and dates, it becomes difficult to hold individuals accountable for the review process and the decisions made. This lack of documentation weakens the traceability of the process.

- No justification was provided for the selection of the candidate. UN Women recruitment policies require justification for candidate selection. Failing to provide this could lead to non-compliance with organizational or donor policies, resulting in potential audits or sanctions. If there is no justification of the recruitment decision, it is challenging to review or revisit the decision in the future, especially if concerns arise about the suitability of the selected candidate.

Segregation of duties

In accordance with UN Women's Internal Control Policy and Financial Rules and Regulations, Regulation 24.5 states, "There shall be a segregation of duties in order to implement an appropriate level of checks and balances upon the activities of individuals, and therefore to minimize the risk of error or fraud and to help detect errors or fraud." The job description for the administrative support function in the HR department clearly outlines the provision of administrative support for the implementation of HR services. However, in practice, the GS-5 Administrative Assistant also provided support to the Procurement team, which is not reflected in their job description. This increases the risk of unfair practices in both procurement and HR processes.

Recommendation 4 (Medium):

The Country Representative to clearly define roles and responsibilities within the Operations team, ensuring that procurement and HR functions are distinct.

Observation 9 post-facto procurement cases

According to Paragraph 5.1.3 of Procurement Review Committee Procedures, when a post-facto situation occurs, a Post Facto Form must be used as a request for approval of post-facto submission.

As of 31 January 2025, the Country Office had two post-facto approval cases in 2023 and 2024: US\$ 20,000 for procurement of contractual services (initial Purchase Order number 40006419 on 27 April 2023 in the amount of US\$ 49,200); and US\$ 616 for office rental under Purchase Order Number 40039844 on 8 March 2024.

Because of this post-facto case, the Country Office is improving management and coordination. They will strengthen quality checks to ensure rules are followed and reduce administrative errors. Key steps include: (a) training Programme staff on procurement rules and authority; (b) improving communication between Programme and Operations teams; and (c) making sure documents are properly checked by Programme teams before being sent to Operations.

Since the contract was under US\$ 100,000, the Local Procurement Review Committee was asked to review and approve it. Another post-facto case involved the Country Office's premises lease agreement, which runs from 7 June 2017 to May 2024, with semi-annual rent and service charge payments made in advance. The payment for 1 December 2023–31 May 2024 was made in November 2023. On 27 December 2023, the provider issued a circular increasing the service charge from 104,750/sqm to 110,000/sqm, which took effect before the Country Office received the notice on 2 January 2024. An amendment to the lease agreement was then required to cover the additional service charge for 1 January–31 May 2024.

Although post-facto approvals are allowed by the Policy, Procedure and Guidance document, the Country Office needs to strengthen its root cause analyses of any post-facto cases and management should implement controls to prevent their reoccurrence.

IAS advises the Country Representative to strengthen the process for analyzing the root causes of post-facto requests that would limit post-facto approvals as much as possible, while following correct quality assurance and review processes.

Observation 10: Timely travel booking

According to a directive from senior management at UN Women, travel arrangements should be finalized at least 10 calendar days before the start of official travel. Advanced booking is essential to secure cost-effective rates and ensure compliance with financial regulations. Failure to adhere to this policy may result in higher travel costs and potential non-compliance with organizational financial rules.

Most travel is booked within 10 days of travel, as shown in Table 2. Whether or not it has been approved via a note to file sent to the Director, better prices can usually be obtained through better planning. The "(blank)" items are for travel taken before the 10-day rule was established.

Table 2: Travel bookings by number of days booked in advance of travel

Advance purchase days	Count of advance purchase days
0-10	154
11-20	77
21-30	14
30+	10
(blank)	536
Grand Total	791

Source: UN All travel request system data from 2023 to 5 Feb 2025

The UN Women Deputy Executive Director announced new travel rules on 5 February 2025 in an effort to reduce UN Women's total travel expenditure. UN Women Indonesia has been assigned a travel expenditure ceiling of US\$ 266,356.22 for 2025.

To enhance travel planning and booking processes, the Country Office should establish guidelines that encourage advance planning and booking to capitalize on lower fares and better availability; enhance internal workflows to expedite travel approvals, enabling timely ticket purchases; and inform travelers about the financial and operational benefits of early bookings to foster a culture of proactive planning.

IAS notes that the Country Office had 11 outstanding post-travel expense claims as of 11 March 2025. Three of the claims were outstanding from 2023, six were from 2024 and two were from 2025.

IAS advises the Country Representative to enforce the timely booking of travel to minimize costs, with particular reference to the new requirements for reducing organizational travel costs. IAS also advises the Country Office to swiftly review and process any outstanding travel expense claims.

III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsible Unit	Priority	Agree with recommendation Y/N?	Action Plan	Implementation date
<p>Observation 4. Project management – governance, design, risk management and oversight</p>	<p>Recommendation 1. The Country Representative to:</p> <p>a) Increase the frequency of monitoring visits to project sites and programme partners to provide better insights into project progress, identify challenges at an early stage and ensure timely interventions. Establishing a formal follow-up mechanism for recommendations arising from monitoring visit is crucial. This process should include clear timelines, assigned responsibilities and regular status updates to ensure that the issues identified are addressed promptly, improving project outcomes.</p> <p>b) Implement an independent data verification process to enhance the accuracy and credibility of reported results. Engaging third-party reviewers, conducting spot checks or introducing cross-validation mechanisms would help identify discrepancies and ensure data reliability.</p> <p>c) Prioritize filling vacant positions to ensure sufficient management oversight and support. For projects with limited staff capacity, exploring temporary staffing solutions or redistributing responsibilities may help reduce workload pressures.</p> <p>d) Standardize data collection practices, especially for GEDSI-related indicators. Introducing qualitative indicators alongside quantitative data would provide a more comprehensive understanding of project impacts. Establishing routine monitoring and reporting meetings with partners would also improve data quality, address reporting gaps and foster collaboration.</p>	Country Representative	Medium	<p>a) Yes</p> <p>b) Yes</p> <p>c) Yes</p> <p>d) Yes</p>	<p>Action plan from Operations:</p> <p>a) Operations (finance) is supporting the programme team by sending a monthly aging report for partner advances to encourage timely interventions. Monthly document review is also strongly encouraged to ensure issues with partner financial reports are addressed promptly if not early.</p> <p>b) UN Women currently has three consultants for FACE form documents verifications to enhance accuracy and ensure report credibility. All results should be raised to programme team and finance for further clarifications or actions.</p> <p>c) the recruitment process is ongoing. We also hired the retainers for event support.</p> <p>d) Improve the Programme Monitoring Framework with a clear timeline of baseline, midline and endline data collection processes and monitoring plan, requiring inclusion of qualitative indicators and segregation of data (SADD – Sex Age Disability Disaggregated Data) for data collection and actionable recommendations for data quality in post-monitoring action plan.</p>	<p>a) December 2024</p> <p>b) Done, the Retainers have been recruited since 2023 (2 retainers) we also added 2 retainers in 2025. In total there are 4 consultant retainers who work on the data verification process.</p> <p>c) Q2-Q3, 2025</p> <p>d) Starting June 2025 for on-going project (WeNexus, Empower, BERANI) to be continued in Projects under new SN</p>
<p>Observation 5. Programme partner management</p>	<p>Recommendation 2. To improve partnership management and project delivery, the Country Representative to:</p> <p>a) Consider diversifying the Country Office’s partnerships by engaging with a broader range of CSOs to reduce reliance on a few key programme partners. Expanding partnerships can help to build the capacity of other CSOs in the country, while reducing the risk of over-dependence on a limited number of partners.</p> <p>b) Strengthen the programme partner capacity assessment process to ensure a more thorough evaluation of potential partners. This should involve expanding the assessment criteria to include a deeper review of financial controls, governance structures and reporting capabilities.</p> <p>c) Streamline financial review and verification processes to reduce delays in fund disbursement. Implementing a risk-based sampling approach for face form verification, rather than verifying 100 per cent of transactions, would improve efficiency while maintaining strong controls. Improving communication with partners by assigning dedicated focal points and ensuring timely feedback on financial reports would also help minimize confusion and improve overall coordination.</p>	Country Representative	Medium	<p>a) Yes</p> <p>b) Yes</p> <p>c) Yes</p>	<p>a) Utilize the CSOs mapping (by thematic areas) that the CO has conducted in 2022 to organize sessions introducing UN Women’s Programme in the upcoming SN, informing about possibility to work as RPs and other means of collaboration to gauge interest; conduct preliminary capacity assessment of these CSOs prior to Call for Proposals and organize capacity development sessions for CSOs, opening possibility of these CSOs to work as consortium.</p> <p>b) Action Plan:</p> <ul style="list-style-type: none"> • Enhanced Operational Involvement: The Country Office will ensure the active involvement of at least two personnel from the Operations team during all partner capacity assessments. This collaborative approach will ensure a more comprehensive evaluation, with expertise spanning finance, supply chain, and administrative processes to better identify strengths and gaps in partner systems. • Capacity Building for Programme Team: We will, liaise with Program team in HQ in order to get their advice on the training materials related to enhance their ability to critically assess key areas of partner capacity, particularly in the domains of: <ul style="list-style-type: none"> ○ Financial controls (e.g., internal audit systems, segregation of duties, budget management) 	<p>a) Q4-2025- new SN 2026 onwards</p> <p>b) Q3 – Q4 2025</p> <p>c) May 2025</p>

Observation	Recommendation	Responsible Unit	Priority	Agree with recommendation Y/N?	Action Plan	Implementation date
					<ul style="list-style-type: none"> ○ Governance structures (e.g., board oversight, leadership accountability) ○ Reporting capabilities (e.g., timeliness, accuracy, and completeness of financial and programmatic reports) ● Integrated Assessment Framework: Enhance the current assessment tool will be utilized, integrating both programmatic and operational perspectives to ensure that all critical risk areas are covered. This will support informed decision-making and enable appropriate risk mitigation plans for each partner. ● Continuous Monitoring and Learning: Regular joint reviews involving Program and Operations teams will be held to ensure alignment and continuous improvement in partner oversight. <p>c) Finance has established internal documents to support the FACE form verification such as: 1). FACE form flow (completed), 2). partner approach guidance (on review), and 3). document checking guidance that will adopt the risk-based sampling approach (in progress) for the consultant to use during document review process to enhance the quality of the review process and result.</p>	
Observation 6. Organizational structure	<p>Recommendation 3.</p> <p>The Country Representative to:</p> <p>a) Consider the positioning of ASEAN and the Monitoring and Reporting and Communications functions in the structure as part of SN development.</p> <p>b) Consider how best to reflect the ASEAN liaison function in the organizational structure.</p>	Country Representative	Medium	Yes	As part of the New SN organizational structure, M&E and Communications will directly report to the Country Representative. The ASEAN Liaison is placed with the functional responsibility of the CO Representative and reports directly to the Regional Director. As part of the Liaison function, the relevant ASEAN project staff residing in Indonesia will directly report to the ASEAN Liaison. Further matrix management discussion will be held with the RO HR business partner with clarity in the Regional and Country level SN documents on ASEAN related HR functions.	New SN (2026) – still in the process / ongoing discussion.
Observation 8. Recruitment and management of consultants	<p>Recommendation 4.</p> <p>The Country Representative to clearly define roles and responsibilities within the Operations team, ensuring that procurement and HR functions are distinct.</p>	Country Representative	Medium	Yes	<p>Action plan from Operations:</p> <p>The roles and responsibilities between procurement and HR have been established by recruiting a HR Associate starting 25 October 2024.</p>	DONE. 25 October 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 EXISTS TO ADVANCE WOMEN'S RIGHTS, GENDER EQUALITY AND THE EMPOWERMENT OF ALL WOMEN AND GIRLS.

As the lead UN entity on gender equality and secretariat of the UN Commission on the Status of Women, we shift laws, institutions, social behaviors and services to close the gender gap and build an equal world for all women and girls. Our partnerships with governments, women's movements and the private sector coupled with our coordination of the broader United Nations translate progress into lasting changes. We make strides forward for women and girls in four areas: leadership, economic empowerment, freedom from violence, and women, peace and security as well as humanitarian action.

UN Women keeps the rights of women and girls at the centre of global progress – always, everywhere. Because gender equality is not just what we do. It is who we are.



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