

COUNTRY OFFICE AUDIT

UN WOMEN COUNTRY OFFICE IN LIBERIA

Internal Audit Report



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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 a planned internal audit, that was coordinated alongside a Country Portfolio Evaluation, of the UN Women Country Office in Republic of Liberia, referred to as Liberia, from April to June 2025. The Independent Evaluation Service of IEAIS will issue their Country Portfolio Evaluation under separate cover.

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 its Strategic Note. For

operations controls, the sample covered transactions from 1 January 2024 to 31 March 2025. Quantum-recorded expenditure as per the Account Activity Analysis report for the Country Office totaled US\$ 7.3 million, US\$ 4.9 million and US\$ 0.342 million in 2023, 2024 and 2025 (up to 28 March), respectively.

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 the following achievements and good practices:

- Through co-chairing the Gender Theme Group (GTG), the Country Office demonstrated coordination and leadership by promoting gender integration across key sectors including elections land governance, ending violence against women and women's economic empowerment (WEE). This collaborative leadership was recognized by key partners such as UNDP, WFP, and the Resident Coordinator.
- Support for legislative reforms such as the Land Rights Act and advocacy for mandatory gender quota within the electoral reform reflected the Office's commitment to advancing gender equality through legal means. By providing high-quality technical assistance, stakeholders conveyed that the Office contributed meaningfully to the design and advocacy of gender-responsive laws.
- The Country Office had a newly established Knowledge Management function, one of the few UN Women Country Offices in Africa to have this function.
- The Country Office was commended for submitting timely and high-quality reports to donors. These reporting practices reinforced accountability and contributed to maintaining donor confidence and continued funding support.

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 areas for enhancement to consolidate good practices and lessons learned; and to advance the Country Office’s mandate and priorities. IAS made three medium-priority recommendations to address the areas for improvement.

The three 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”*.

The recommendations focus on:

- In joint projects, embedding joint monitoring from the start by allocating dedicated resources, appointing clear focal points and integrating shared monitoring activities into all project workplans.
- Reinforcing the Country Office’s partner framework at an early stage of partnership and conducting full due diligence and capacity checks even when partners are pre-selected. On an ongoing basis, capacity should be built through the provision of tailored support to fill key gaps, especially in financial reporting, procurement compliance and use of digital tools such as QuickBooks. Internally, regular Finance/Programme meetings would help to clear outstanding advances promptly.
- Engaging with local travel agencies to determine the reasons why some are not providing air ticket quotations and enhancing the review and monitoring process for travel requests and claims to ensure accuracy, compliance with travel policies and alignment with corporate requirements.

Management comments and action plan

The Country Representative accepted the recommendations and provided action plans which are included in this report. Implementation of some of the recommendations has already begun. Management comments and additional information provided have been

taken into account in this report, where appropriate.

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

Lisa Sutton

Lisa Sutton, Director

Independent Evaluation, Audit and Investigation Services

ACRONYMS AND ABBREVIATIONS

IAS	Internal Audit Service
ICT	Information and Communication Technology
IEAIS	Independent Evaluation, Audit and Investigation Services
M&E	Monitoring and Evaluation
UN	United Nations
PBF	Peacebuilding Fund
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNSDCF	United Nations Sustainable Development Cooperation Framework

I. BACKGROUND

UN Women has worked in Liberia since 2004. The Country Office reports to the Regional Office for West and Central Africa. The main office in the country is in Monrovia.

The Country Office mainly focused on four thematic areas: ending violence against women and girls; women’s economic empowerment; peace, security; governance and women’s political participation. The Country Office’s Strategic Note and Annual Work Plans covered the period 2020–2025. The 2024 Annual Work Plan included five Outcomes under the Development Results Framework and eight Outputs under the Organizational Efficiency and Effectiveness Framework.

As of 10 June 2025, according to the OneApp HR dashboard, the Country Office employed 39 personnel: 15 with fixed-term appointments; 13 with-National Personnel Service Agreement (NPSA); four individuals engaged on Service Contracts; six United Nations Volunteers; and one fellow.

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

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

Total resource requirements	2023	2024	2025 (to 19 June)
Total budget target (US\$)	7,151,660	5,686,072	8,032,188
Total actual budget (US\$)	7,179,420	5,800,386	5,437,920
Resource mobilization	100%	102%	68%
Total expenditure (US\$)	7,232,330	4,941,805	1,696,729
Financial implementation	101%	85%	31%

Source: Project Delivery Dashboard and Results Management System data as of 19 June 2025. The actual budget and actual expenditure data for 2025 is as of June 19, 2025, from Project delivery dashboard.

For the period under review (1 January 2024–March 2025), as per the Project Budget Balance Report the country field programme comprised 14 non-core funded projects with a total budget of US\$ 3 million, funded by a range of donors, including:

- United Nations Peacebuilding Fund and UN agencies, US\$ 1.5 million
- Other Bilateral donors US\$ 1.42 million.

As per PGAMs data on 19 June 2025, the Country Office had ten programme partner agreements with ten programme partners amounting to US\$ 1.76 million signed between 2023 and 2024.

As per the Quantum Account Activity Analysis report extracted on 28 March 2025, recorded expenditure for the Country Office totaled US\$ 4.9 million for 2024 and US\$ 0.342 million for 2025 up to 28 March 2025.

Overall, this consisted of non-staff costs (39 per cent); staff costs (16 per cent); travel costs (9 per cent); learning and recruitment costs (8.5 per cent); UN volunteer costs (7.5 per cent); other support costs (9 per cent); reimbursement to the United Nations Development Programme (5 per cent); fixed and intangible asset costs (3 per cent); and contracting with service company costs (3 per cent).

II. AUDIT RESULTS

A. Strategic priorities, programme planning and implementation

The Country Office had a Strategic Note covering 2020–2024, which was extended to 2025, to align with the extension of the United Nations Sustainable Development Cooperation Framework (UNSDCF), which now concludes in 2025. The Country Office was currently developing the next Strategic Note to align with the new UNSDCF (2026-2030) for Liberia.¹

It was reported that one of the Country Office's key achievements has been to build awareness around the resurgence of female genital mutilation in Liberia, particularly targeting young women, including children and adolescents. The Country Office also provided technical support for the development of the National Development Plan and County Development Agendas to ensure gender is mainstreamed throughout the process.

Recently, the Country Office employed a Partnership & Coordination Specialist. It also has a Knowledge Management Officer and a Communications function, staffed by a Communications Specialist and a Communications Officer.

Stakeholders generally acknowledged that the Country Office was active in advocating for gender equality and the empowerment of women and girls in Liberia. The Country Office co-chaired the Gender Theme Group with the United Nations Population Fund. In early 2025, the Country Office successfully managed to mobilize resources and secured almost US\$ 5 million in funds (72 per cent of the annual target), including through the Spotlight 2.0 Initiative.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 1: Advocacy and communications

IAS interviewed a diverse range of external stakeholders, including government officials, representatives from UN system agencies, donors, programme partners and members of the target population, to understand their expectations of UN Women's role in advancing women's empowerment in Liberia.

Overall, stakeholders appreciated UN Women's role in Liberia, acknowledging that the Country Office understood its roles and responsibilities within the country context and had successfully advocated for gender equality and women's empowerment.

However, some stakeholders mentioned that the Country Office could improve communication and interaction. Some government ministries expressed a desire to be more involved and consulted during the design and implementation of projects. They maintained that their involvement often came at a later stage when UN Women sought their support to promote projects rather than at the development and inception stage.

¹ The Country Portfolio Evaluation may provide some recommendations on linked outcomes and outputs in the Country Office's Strategic Note.

Other government ministries noted that UN Women's efforts to change social norms and promote gender equality and women's empowerment may challenge Liberia's culture and traditions, especially regarding customs that outsiders might not fully comprehend.

The Country Office agreed that there may be opportunities to improve the way it engages on topics which may be sensitive.

Several government ministries reported effective collaboration with other UN agencies, particularly in cases where financial support was provided. In contrast, UN Women's engagement is primarily focused on delivering technical support and gender-related expertise, in line with its mandate. While some ministries recognize and appreciate this distinct role, others may expect more direct financial involvement.

IAS acknowledges the importance of maintaining the Country Office's independence while also fostering strong partnerships, also noting that the general elections held in Liberia, followed by a change in government, may have contributed to some feedback around limited engagement and strained relationships at times.

Regardless, it remains essential for the Country Office to proactively strengthen its relationship with the government and position itself as a trusted and valued partner in advancing gender equality.

According to the Country Office, while leadership may have changed in the Government, institutional relationships and mandates remained and UN Women maintained consistent engagement with national counterparts.

Changes in the political landscape, such as elections and shifts in government leadership, might impact UN Women's ability to implement its mandate. Political will and government ownership are key to achieving gender equality and women's empowerment. A change in leadership can bring unforeseen shifts in priorities and stagnation, potentially slowing down or halting progress altogether.

IAS advises the Country Office should proactively engage with the government from the early stages of programme design and implementation, fostering inclusive dialogue and collaboration. In doing so, the Country Office should clearly communicate its technical expertise and value-added role in advancing gender equality and women's empowerment, while remaining sensitive to the national context and cultural dynamics.

Observation 2: Project management

The design of UN Women's projects in Liberia reflects alignment with the specific needs of Liberian women. Projects under the Strategic Note and those implemented through joint programming, particularly with support from the Peacebuilding Fund, demonstrate responsiveness to contextual realities and development challenges faced by women in Liberia.

While the Country Office has made strides in implementing initiatives which were reported to be impactful, the monitoring and evaluation of joint projects remains an area for improvement due to limited coordination and the frequency of joint monitoring activities.

Project sustainability has mixed results. Capacity-building and digital initiatives were reported to have lasting benefits, whereas some interventions, such as the Peace Huts, continue to face challenges related to long-term viability and reliance on external funding. Encouragingly, efforts to strengthen local ownership and enable cooperatives to mobilize their own resources have contributed to improved sustainability in select areas.

Project delivery

Overall financial project delivery for the year ended 2024 was 80.4 per cent across UN Women’s projects in Liberia.² While most projects demonstrate reasonable performance and appropriate fund utilization, some projects were a little behind in terms of spending mainly due to unspent advances by programme partners and the Peace Building Fund funding cycle. See the next paragraph for further details.

Project monitoring and follow-up

Project monitoring in UN Women Liberia is carried out through several channels, including internal monitoring by project managers, joint missions with UN partners and feedback from the field and programme partners. While internal monitoring has generally been consistent, joint monitoring with UN partners (for example on Peace Building Fund projects) remains a weak area. Although frameworks and mechanisms for joint monitoring are in place, implementation has often been inconsistent due to several underlying factors, including limited availability of financial resources and logistical challenges in organizing joint field missions.

While the Country Office conducted several field missions, many of which included government counterparts, civil society organizations, and donors, there remain gaps in joint monitoring specifically among UN agencies implementing joint projects. As a result, some planned joint missions with UN partners did not take place or were only partially carried out. This limited level of collaboration has affected the Country Office’s ability to validate results together, identify cross-project synergies, and generate shared learning. Strengthening joint monitoring in the context of joint programming would help improve strategic oversight, promote mutual accountability, and enhance coherence in programme delivery and reporting.

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 during the audit period. Without an independent verification process, there is a risk that

reported progress, and impact may be inaccurate or overstated; and the potential for errors, data inconsistencies or even unintentional misrepresentation of results is increased. 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.

IAS was informed and confirmed that after the audit mission to Liberia in April, the Country Office’s Monitoring and Evaluation (M&E) unit has started independent field visits to monitor project progress and to gather information for verification purposes.

Project sustainability

As per good practices, all projects should include clear handover plans, diversified funding strategies and mechanisms to empower local stakeholders to ensure long-term continuity.

However, in Liberia, sustainability results have been mixed. While some interventions—such as the Peace Huts and community outreach or legal aid by local non-governmental organizations—remain largely donor-dependent with limited resource allocation or clear exit strategies, there have also been notable investments aimed at institutional sustainability. For example, the establishment of the Gender Desk at the AIDS Commission includes government-takeover arrangements, and support for the development of gender and inclusion policies across various ministries and commissions, along with efforts to set up inclusion units, reflecting progress toward long-term systemic change.

As resources are shrinking in the development space, local entities received insufficient support to build independent revenue streams. As a result, recurring external-funding shortfalls threaten programme continuity; local ownership remains limited; and UN Women’s ability to deliver lasting impact is undermined, risking donor confidence and the sustainability of future interventions.

² As per the project delivery dashboard.

IAS advises the Country Office to ensure that future project designs integrate sustainability planning from the outset. This includes developing exit strategies; building stronger partnerships with local government structures; and supporting income-generating components, where feasible. Additionally, enhancing the capacity of community-based organizations to mobilize resources and manage funds independently will reduce dependency and promote long-term viability. Regular sustainability assessments and guidance on cost recovery models can also help strengthen outcomes beyond the project life cycle.

Recommendation 1 (Medium):

The Country Office to strengthen joint monitoring of joint projects by ensuring the availability of resources; assigning focal points for coordination; and integrating joint monitoring plans into project workplans from the outset. Regularly scheduled joint missions, with agreed timelines and responsibilities, should be undertaken to improve accountability, enhance collaboration and ensure more consistent validation of project results across partners.

Observation 3: Management of programme partners

During 2023 and 2024, the Country Office engaged 10 programme partners through 10 partner agreements totaling approximately US\$ 1.76 million, as recorded in PGAMS. The programming approach (implemented through a diverse set of partners including government institutions, legal bodies, non-governmental organizations and financial stakeholders) is well aligned with Liberia's national development priorities and community needs. Key focus areas include gender equality, peacebuilding, economic empowerment, legal access and civic participation, enabling broad and targeted outreach.

The Country Office's overall relationship with programme partners has been positive and collaborative. Interviews reflected mutual respect, technical trust and strong engagement, particularly with institutions such as the AIDS Commission and the Central

Bank of Liberia. Regular joint planning and UN Women's responsiveness have further reinforced these partnerships.

However, the audit identified some concerns, including the use of direct partner selection (as required by some donors) which may have resulted in less effective capacity assessments. Delays in fund disbursement were also observed, largely attributed to capacity limitations at the programme partner level. Addressing these issues is key to strengthening the programme of delivery and operational efficiency.

Programme partners capacity

In several cases, particularly under the Peacebuilding Fund framework, partners were pre-identified in the project documents and therefore did not undergo a competitive selection process. As a result, 63 per cent of the programme partners reviewed in the IAS sample were selected through direct contracting. In many instances, this was driven by donor requirements and was not under the direct control of UN Women.

Despite this, capacity assessments were conducted for most key programme partners (including those directly contracted), and the assessment matrix confirms that risk-based evaluations were completed to identify both strengths and areas for improvement. However, evidence suggests the capacity assessments were not carried out effectively. For example, while the capacity assessments rated most partners as low to moderate risk, the audit noted that three programme partners received qualified opinions in their most recent UN Women partner audits conducted by BDO. Of US\$ 1.87 million in audited expenditure, financial findings amounting to approximately US\$ 22,000 were reported.

Possible root causes of these issues include reliance on pre-identified partners, which may weaken the due diligence performed by the Country Office through the capacity assessment as it is thought that the partners have already been selected and vetted through other processes. According to the Programme Support and Monitoring Unit (PSMU) at headquarters, Country Offices are required to frontload the partner selection process for direct partner selection, particularly in cases where funding is from Peacebuilding Fund PBF. This includes conducting capacity assessments and developing capacity strengthening plans before submitting proposals to donors.

Despite direct selection, certain partners may have limited internal capacity to comply with financial reporting standards, procurement standards and monitoring to ensure

capacity gaps identified during assessments are addressed. The implications of these challenges not being identified include increased fiduciary risk, potential reputational impact and delays in programme implementation due to financial management weaknesses.

To mitigate these risks, it is essential to enhance early-stage partner screening; strengthen support for financial and operational capacity-building; and ensure timely follow-up on audit findings and assessment recommendations.

IAS notes that capacity-building of programme partners is now ongoing but could be scaled. Two to three partner orientations are conducted annually, and partners report receiving technical support in budgeting, reporting and compliance. However, greater investment is needed in areas such as digital financial systems (e.g. use of QuickBooks) and procurement compliance to mitigate recurring issues.

Liquidation of advances and fund transfers

Under UN Women's financial regulations, programme partner advances should be settled with complete backup documents and clear processes between Finance and Programme teams. Every liquidation request is formally reviewed by UN Women and no further disbursement is made until 80 per cent of prior funds are confirmed as spent and liquidated.

However, more than US\$ 200,000 in advances issued by the Country Office have remained unliquidated for periods of between 7 and 24 months. These delays occurred largely because some partners have capacity issues that result in low spending and no-cost extensions; and sometimes partners reportedly struggle to produce proper invoices and procurement records to enable confirmation of the spend and subsequent liquidation in UN Women systems. Also, changes in programme partner agreements require PGAMS data entry and approval workflows, which have some issues due to changes in personnel; and, ultimately, Finance and Programme staff do not routinely meet to follow-up and take action on outstanding liquidations and related issues.

As a result, UN Women may not receive the desired impact from the funding; financial risks are greater, with possible misstatement of accounts; and there is a higher chance of having to write off the partner's advance. Programme activities stall when new funds

cannot be released, and ultimately donors may question UN Women's ability to manage their resources effectively.

Recommendation 2 (Medium):

The Country Office to:

- (a) Strengthen its partner management framework by ensuring early and thorough due diligence is carried out by senior level personnel from both programme and operations units, bringing the relevant expertise, even when partners are pre-identified during joint projects development. This includes conducting comprehensive capacity assessments and addressing identified gaps through tailored capacity-building support. Greater focus should be placed on enhancing partners' financial reporting, procurement compliance and use of digital accounting systems, such as QuickBooks. Programme partner audit findings should be regularly tracked and followed up with corrective actions to reduce fiduciary risks and improve overall programme delivery.
- (b) Strengthen the liquidation process by providing targeted training to programme partners on financial documentation, procurement standards and cash management. Internally, regular joint review meetings between Finance and Programme teams should be institutionalized to track and follow up on outstanding advances.

B. Governance, risk management and internal controls

The Country Office management structure includes the Country Representative, the Deputy Country Representative and the Operations Manager, noting that the full-time Deputy Representative was on a detailed assignment to the Regional Office during the audit mission. While the Operations Manager rotation exercise was being completed by headquarters HR, the position of Operations Manager was temporarily filled by an Operation Manager on detailed assignment to the Liberia office for more than a year³.

All key functional positions were in place, including M&E, Communications and Partnerships. Some of these positions were filled through temporary appointments, while others were covered by international UN volunteers.

Generally, the control environment was supported by policies and procedures, with established risk management practices in the office. A functional review was planned ahead of finalization of the new Strategic Note 2026–2030 to ensure the Country Office’s structure and resources are fit for purpose to implement the new strategic vision.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 4: Structure and reporting lines

The Liberia Country Office is classified as a medium-sized office under UN Women’s Presence Governance Guidance. Key functions were in place, but the Country Office did not fully meet performance targets. While overall alignment of the structure with the Presence Governance Policy was noted, IAS observed that the reporting line of the M&E function could be improved to strengthen independence.

Typology

In accordance with Presence Governance Guidance, various criteria (i.e., delivery and resource mobilization targets) have been defined for each size of country presence type (e.g. large, medium or small). The Liberia Country Office is currently classified as a medium-sized country office, but IAS noted that the Country Office has not met all the targets required of a medium-sized office as per the Presence Governance Policy.

According to the Business Transformation Unit, Country Offices and their respective Regional Offices are notified of their typology performance through the following mechanisms: (a) Quarterly Business Review process; (b) annual typology review process; (c) through the Strategic Note development process; and (d) bilateral discussions on request.

According to the Country Office, it was aware it had not met the guidance targets and had already initiated discussions to ensure targets are met on a timely basis with the Regional Office. The Country Office highlighted it was in discussions with the Business Transformation Unit to undertake an exercise over the coming months to assess the Country Office’s structure.

M&E function

As medium-sized Country Offices do not have a requirement for an M&E Unit, there is no relevant guidance for the unit in the Country Office. However, according to the Presence Governance Guidance for large Country Offices, the Communication and Coordination functions should report to the Country Representative. The guidance also

³ From 31 March 2024 to 3 June 2025

states that the M&E function should have dual reporting lines to the Country Representative and to the heads of Programmes and Operations.

IAS noted that the Liberia Country Office M&E function reports to the Deputy Country Representative, who manages programmes. Whereas the Communication and Coordination functions report to the Country Representative as per the guidance. While the Country Office is a medium-sized office, to maintain the independence and integrity of the M&E function, which is responsible for monitoring and evaluating programmes, the function should have dual reporting lines to the Country Representative and to the heads of Programmes and Operations.

IAS advises the Country Office to undertake a review of its organizational structure and reporting lines. This will help ensure that these elements are both appropriate and aligned with best practices and strategic priorities.

C. Operations

The Country Office Operations team is led by the Operations Manager, and includes a Procurement Associate, an Administrative Associate, an Administrative Assistant, two Procurement Assistants, an HR Assistant, a Finance Associate, Finance Assistant, an ICT Assistant, an Office Assistant and five drivers.

Between 1 January 2024, and 31 March 2024, the Country Office processed 282 purchase orders through Quantum, totaling US\$ 1.2 million. The Country Office maintained HR/staffing plans and monitored the completion of both mandatory and non-mandatory training.

Although there is no Host Country Agreement, a Standard Basic Assistance Agreement exists between the United Nations Development Programme and the Republic of Liberia, which governs the activities of UN Women.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 5: Asset management

The Country Office has processes in place to manage its assets; however, the annual asset verification process could be strengthened. IAS also noted that the Country Office has more vehicles than the Asset Management Policy stipulates and the Procurement function may not have considered ongoing maintenance costs when procuring recent vehicles.

Number of vehicles:

Under UN Women's Asset Management Policy, each Country Office is entitled to one vehicle for the Head of Office plus one additional vehicle for every three professional posts, with up to two extras for Administrative/Finance and Programme functions. However, as of 3 June 2025, the Liberia Country Office maintained seven vehicles. In addition, the Country Office has ordered another vehicle in April 2025 and is awaiting delivery, despite having only 10 professional posts. This is three vehicles more than the four permitted under both core and extra-budgetary allocations, although we understand two of the vehicles have been identified for disposal but are still being maintained.

The Country Office explained that the situation arose because domestic travel in Liberia requires multiple road-based field visits, and that this is particularly an issue when vehicles undergo servicing for three to five days. Additionally, a fifth vehicle formerly assigned to the Deputy Country Representative was only reclassified into the pool following a January 2025 policy update. Regardless, the Country Office remains technically non-compliant with UN Women policy.

IAS also noted that the Country Office's vehicle pool included an eight-cylinder vehicle acquired in March 2019, now identified for disposal, that IAS found to be notably fuel-inefficient. This choice appears to have overlooked the higher long-term fuel and maintenance expenses associated with such a model.

To align with the Asset Management Policy and address issues of higher expenses, the Country Office plans to procure a more fuel-efficient, low-maintenance vehicle in July 2025 and to rationalize its fleet by donating or auctioning surplus units, while documenting any operational exemptions within its local Vehicle Management Policy.

Asset verification

According to the Asset Management Policy, the nominated verification team should complete the physical asset verification exercise on an annual basis. The results of the physical asset verification for each office should be reconciled by the Asset Manager and

the Asset Focal Point with the relevant records to verify the existence and current utilization of assets, as well as the need for their continued usage.

IAS randomly selected a sample of six assets and traced four to the Country Office's asset records. However, IAS could not trace two assets (printers) to the Country Office's records. These inaccuracies call into question the effectiveness of the annual physical verification exercise. Failure to record all assets in the asset register results in inaccurate or incomplete records in the Fixed Assets module in Quantum and the general ledger and reporting. This also increases the risk of fraud as there is no record of the assets.

For the specific missing assets, upon further examination, the Country Office discovered that the assets were not part of the in-service asset list. The assets were purchased during the early days of Quantum, and Country Office staff recalled that there were issues with Quantum asset integration, which prevented the assets from being reflected in the in-service report. The Country Office acknowledges this as an oversight issue, as it should have been identified during the 2023/2024 physical verification process, and appropriate actions should have been taken. The Country Office agreed to take further steps to strengthen the physical verification process. The Country Office has now registered the assets and informed the assets focal point in headquarters.

IAS advises the Country Office to ensure its vehicle fleet complies with the Asset Management Policy. Future vehicle purchasing should consider both the cost of the vehicle as well as ongoing fuel and maintenance considerations. Furthermore, vehicles identified for disposal should be done in accordance with the policy and in a timely manner.

The Country Office should strengthen the annual asset verification process to ensure all capital assets are accurately accounted for. This includes verifying the existence of assets listed in the asset register (validity) and ensuring all assets received and used are properly recorded (completeness).

IAS conducted an audit of assets and lease management in 2021 and recommended strengthening the capacity of asset focal points in Country and Regional Offices, who can provide support in monitoring and identifying the issues noted (Recommendation 2).

Observation 6: Travel management

The Country Office has established controls and a standard operating procedure for travel management; however, it did not always adhere to UN Women's Travel Policy.

Value for money of air tickets

Section 5.6.2 of the UN Women Duty Travel Policy stipulates travelers or those arranging the trip must make travel reservations through the designated travel agency for their office. According to Section 1.3 of UN Women's Procurement Manual, soliciting bids for selecting a contractor maximizes competition and ensures that best value for money is obtained.

IAS reviewed a sample of 18 travel requests from a population of 103 and noted that 17 of the 18 airline tickets were procured from one travel agent with limited competition despite the Country Office having agreements with five authorized travel agents in Monrovia.

According to the Country Office, while the office sends requests for airfare quotations to all five travel agents, only one or two travel agents generally respond with quotations. The Country Office was unsure why the other agencies do not respond but had not followed up with the agencies and agreed that more could be done to ensure that air fares are reasonable.

Reliance on one travel agency may result in expensive air ticket costs and poor value for money.

Late submission of travel request for approval and travel claims

According to Sections 5.5.1 and 5.6.3 of UN Women's Duty Travel policy, travelers are strongly encouraged to confirm travel itineraries as early as possible; submit travel requests; and ensure airline tickets are purchased at least 10 days before the travel date to provide the best chance of obtaining the lowest fare.

IAS reviewed a sample of 18 travel requests and noted that 12 were processed less than 10 days before the official travel date. In addition, four of the 12 were submitted after the travel had commenced.

After the completion of travel, according to Section 5.25.14, the Travel Claim is a post-travel settlement document that the traveler is required to submit within 30 calendar days of completing the travel. The traveler is responsible for submitting the Travel Claim with the required documentation and for ensuring its accuracy and timeliness.

Eight of the travel claims associated with the 16 travel requests (50 per cent) were submitted more than 30 days after completion of the travel. As of 25 April 2025, six of the 12 travel claims (in Quantum remained incomplete: four are pending payment, one is pending compliance review, and one is pending recovery.

IAS conducted a review of the sample in accordance with the Duty Travel Policy requirements. In early February 2025, UN Women's senior management introduced more stringent requirements to enhance efficiency in travel, meetings, and conference expenditures.

According to these updated requirements, all staff must initiate the ticketing process as early as possible, preferably 30 days or more in advance, to secure the best available airfare. Travel Requests must be submitted no later than 21 calendar days before the scheduled start of travel, and air ticket issuance must be finalized no later than 16 calendar days before the start of official travel.

Recommendation 3: (Medium):

The County Office to:

- (a) Engage with travel agencies to determine the reasons why some are not providing air ticket quotations and consider establishing interagency solutions.
- (b) Enhance the review process for travel requests and claims to ensure their accuracy, compliance with travel policies and alignment with corporate requirements. In instances of non-compliance with the booking of air tickets,

written justification and Head of Office approval should be required. If travel claims are pending submission beyond 30 days, they should be escalated to the Head of Office. No further travel advances should be issued to the traveler until all outstanding claims are settled in accordance with policy.

- (c) Ensure staff are provided with refresher training on travel policy, related deadlines in terms of travel requests and the filing of travel claims after the trip takes place, and the consequences of non-compliance.
- (d) With the support of the Procurement and Travel Services Unit at Headquarters, develop quarterly compliance reports summarizing travel management compliance for review (e.g., quotations obtained, advance submission rates, and travel claim status). Cases of persistent non-compliance should be escalated to the Head of Office for appropriate decision-making and corrective action.

III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
2: Project management	<p>Recommendation 1</p> <p>The Country Office to strengthen joint monitoring of joint projects by ensuring the availability of resources; assigning focal points for coordination; and integrating joint monitoring plans into project workplans from the outset. Regularly scheduled joint missions, with agreed timelines and responsibilities, should be undertaken to improve accountability, enhance collaboration and ensure more consistent validation of project results across partners.</p>	Liberia Country Office (Programmes, Operations and M&E Units)	Medium	<p>Country Office management agreed with the recommendation. The Liberia Country Office is committed to enhancing its monitoring and evaluation framework to improve accountability, ensure data-driven decision-making, and foster stronger coordination between Programme and Operations units.</p> <p>For joint projects where UN Women is the lead agency, the CO will put in place joint monitoring plans that will be implemented by implementing agencies and project partners. (at least bi-annually). The CO will also recommend for joint monitoring plan to be in place on projects led by other agencies.</p> <p>The CO, where feasible, will engage national counterparts in planning and monitoring processes to enhance national ownership and long-term sustainability of results, in line with signed donor agreements</p>	31 December 2025
3: Management of programme partners	<p>Recommendation 2</p> <p>The Country Office to:</p> <p>a) Strengthen its partner management framework by ensuring early and thorough due diligence is carried out by senior level personnel from both programme and operations units, bringing the relevant expertise, even when partners are pre-identified during joint project development. This includes conducting comprehensive capacity assessments and addressing identified gaps through tailored capacity-building support. Greater focus should be placed on enhancing partners' financial reporting, procurement compliance and use</p>	Liberia Country Office (Programmes, Operations, Units)	Medium	<p>Country Office management agreed with the recommendation.</p> <p>a) Joint involvement of programme and operations teams in partner due diligence and capacity assessments will be strengthened, with follow-up capacity building support focused on financial reporting, procurement compliance, and use of tools such QuickBooks and other similar tools and supporting with a generic template to be used by all partners taking into account country specific policies/procedures on accounting and financial management.</p> <p>b) Targeted in depth training (at least once a year) will be provided to partners on RBM -planning, implementation and reporting, financial management, FACE reports reconciliation and expenditure reporting using the UN</p>	<p>31 August 2026</p> <p>31 August 2026</p>

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
	<p>of digital accounting systems, such as QuickBooks. Programme partner audit findings should be regularly tracked and followed up with corrective actions to reduce fiduciary risks and improve overall programme delivery.</p> <p>b) Strengthen the liquidation process by providing targeted training to programme partners on financial documentation, procurement standards and cash management. Internally, regular joint review meetings between Finance and Programme teams should be institutionalized to track and follow up on outstanding advances.</p>			<p>Women corporate templates. Regular joint reviews between Finance and Programme teams will be institutionalized to track advances and improve compliance.</p> <p>With support from HQ/WCARO, the office will organize refresher training on Partner Management, FACE reporting and reconciliation for programme teams to enhance capacities on partner management. A joint review between finance and the programme is institutionalised through regular programme meeting, and the CO will strengthen this practice and have additional meetings when necessary.</p>	
4: Travel management	<p>Recommendation 3</p> <p>The County Office to:</p> <p>(a) Engage with travel agencies to determine the reasons why some are not providing air ticket quotations and consider establishing interagency solutions.</p> <p>(b) Enhance the review process for travel requests and claims to ensure their accuracy, compliance with travel policies and alignment with corporate requirements. In instances of non-compliance with the booking of air tickets, written justification and Head of Office approval should be required. If travel claims are pending submission beyond 30 days, they should be escalated to the Head of Office. No further travel advances should be issued to the traveler until all outstanding claims are settled in accordance with policy.</p> <p>(c) Ensure staff are provided with refresher training on travel policy, related deadlines in terms of travel requests and the filing of</p>	Liberia Country Office (Operations)	Medium	<p>Country Office management agreed with the recommendation.</p> <p>a) The Liberia Country Office will continue engaging more travel agencies for air ticket quotes and organize dedicated meetings with travel agents to brief them about UN travel procedures as per guidelines and collaborate with other UN Agencies in Liberia on the possibility of establishing Travel Management LTAs.</p> <p>b) The Liberia Country Office will ensure ongoing compliance with travel policies and procedures. With HQ/WCARO support, the office will develop country-specific SOPs with Checklists defining the roles of travel arrangers, travel processors, and programme managers in line with corporate standards. In instances of non-compliance, written justification and Head of Office approval shall be required. If travel claims are pending submission beyond 30 days, they shall be escalated to the Head of Office. No further travel advances shall be issued to the traveler until all outstanding claims are settled in accordance with policy</p> <p>c) The Liberia Country Office, with HQ/WCARO's support, will provide refresher trainings on travel policy and procedures to ensure proper understanding and implementation.</p>	<p>31 August 2026</p> <p>30 June 2026</p> <p>31 December 2025</p>

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
	<p>travel claims after the travel takes place, and the consequences of non-compliance.</p> <p>(d) With the support of the Procurement and Travel Services Unit at Headquarters, develop quarterly compliance reports summarizing travel management compliance for review (e.g., quotations obtained, advance submission rates, and travel claim status). Cases of persistent non-compliance should be escalated to the Head of Office for appropriate decision-making and corrective action</p>			<p>d) The Liberia Country Office will provide monthly travel compliance reports for review in programme operations meetings. Persistent non-compliance cases will be referred quarterly to the Head of Office for decisions and corrective action.</p>	<p>31 August 2026</p>

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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