

COUNTRY OFFICE AUDIT

# UN WOMEN COUNTRY OFFICE IN MOLDOVA

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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# ACRONYMS AND ABBREVIATIONS

<b>HR</b>	Human Resources
<b>IAS</b>	Internal Audit Service
<b>ICT</b>	Information and Communication Technology
<b>IEAIS</b>	Independent Evaluation, Audit and Investigation Services
<b>UNSDCF</b>	United Nations Sustainable Development Cooperation Framework
<b>UN Women</b>	United Nations Entity for Gender Equality and the Empowerment of Women

# 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 the Republic of Moldova (herein after referred to as Moldova) from October to December 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 its Strategic Note. For operations controls, the sample covered transactions from 1 January 2024 to 31 August 2025. Quantum-recorded expenditure for the Country Office totaled US\$ 6.6 million in 2024 and US\$ 5.3 million for January to 19 December 2025, respectively.

As part of its regular audit procedures, IAS conducted an anonymous survey of Country Office personnel with a 79 per cent response rate. The results of the survey have been incorporated in the report where relevant.

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 within the Country Office:

- Through proactive outreach and strategic positioning within the national and regional development context, the Country Office successfully mobilized all resources planned under its current Strategic Note (US\$ 30.8 million).
- Donor reporting was generally submitted on a timely basis and was of high quality.
- The project portfolio was effectively managed and monitored, with strong oversight and accountability.
- The Country Office maintained a robust management structure.
- All key functional roles, including Monitoring and Reporting, Communications, and Partnerships and Coordination, were fully staffed, supporting effective operations. The Country Office managed and monitored its programme partners, ensuring oversight and accountability throughout the partnership process.

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 (detailed below) to consolidate good practices and lessons learned and advance the Country Office's mandate and priorities. IAS made two medium-priority recommendations to address the areas for improvement.

The two 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 further strengthening coordination with programme pillar leads to ensure that results are well aligned and consistently linked to the Strategic Note's overall goals; and periodically reviewing rental market conditions to confirm that the terms and costs of the Country Office's leased office premises remain appropriate and competitive.

## 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 relevant.

Low priority issues are highlighted throughout the report and addressed with advisory notes for management consideration. Management actions for these points are not captured or tracked by IAS.

*Lisa Sutton*

Lisa Sutton, Director  
**Independent Evaluation, Audit and  
Investigation Services**

# I. BACKGROUND

UN Women has worked in Moldova since 2015. The Country Office reports to the Regional Office for Europe and Central Asia, with an office presence in Chişinău.

The Country Office mainly focused on four thematic areas: Governance and Participation in Public Life; Women’s Economic Empowerment; Ending Violence Against Women; and Women, Peace and Security, Humanitarian & Disaster Risk Reduction.

The Country Office’s Strategic Note and Annual Work Plans covered the period 2023–2027. The 2024 Annual Work Plan included 6 outcomes and 45 output indicators under the Development Results Framework.

As of 19 December 2025, according to the OneApp HR dashboard, the Country Office employed 19 personnel with Fixed-Term Appointments; engaged 22 Personnel Service Agreements; 40 consultants on Special Service Agreements; and two United Nations Volunteers.

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

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

Year	2023	2024	2025 *
Total budget target (US\$)	9,506,854	8,574,087	10,184,484
Total actual budget (US\$)	9,349,131	7,509,354	6,315,251
Total expenditure (US\$)	8,737,298	6,661,565	5,295,986
Financial implementation	93%	89%	79%

**Source:** Results Management System for budget target; and Project Delivery Dashboard for actual budget and expenditure as of \*18 December 2025

For the period under review (January 2024 to August 2025), the field programme comprised 26 non-core funded projects with a total budget of US\$ 11.6 million, funded by a range of donors, including:

- Multi-Donor Trust Fund and Multi-Partner Trust Fund, amounting to US\$ 2.9 million;
- UN agency bilateral agreements, amounting to US\$ 0.5 million; and
- other funding for 15 projects amounting to US\$ 8.2 million.

As of 17 December 2025, the Country Office had 35 approved programme partner agreements with start dates from January 2024 onwards, valued at

approximately US\$ 2.3 million. The highest value partner agreement was US\$ 0.3 million, while the lowest was US\$ 12,760. Five of the 35 approved programme partner agreements were in closure stage.

## II. AUDIT RESULTS

### A. Strategic priorities, programme planning and implementation

UN Women provided key support to the Government of Moldova through its normative and technical leadership on gender equality, particularly in terms of policy dialogue, legislative alignment and international commitments. Through proactive outreach and strategic positioning within the national and regional development context, the Country Office successfully mobilized all resources planned under its current Strategic Note (US\$ 30.8 million) well in advance of the implementation period, ensuring financial predictability and continuity of programme delivery. As a medium-sized Country Office, it has consistently achieved its revenue and delivery targets for 2022, 2023 and 2024, demonstrating a commitment to operational excellence and effective resource management.

#### KEY OBSERVATIONS AND CONCLUSIONS

##### Observation 1: Communications and advocacy

The Country Office's Communications team is well structured and resourced, comprising five members with clearly defined and complementary roles across thematic, operational and administrative functions.

External stakeholders, including UN partners, donors, government counterparts and programme partners consistently recognize UN Women Moldova as a credible, visible and influential advocate for gender equality. Stakeholders commended the creativity and effectiveness of UN Women's campaigns and the Country Office's ability to translate normative commitments into practical, field-level advocacy.

The Country Office maintains a knowledge products catalogue that consolidates communication and knowledge outputs and provides accessible links to products, reports and campaign materials. This catalogue supports institutional memory, enhances visibility and facilitates knowledge-sharing with partners and stakeholders.

However, the Country Office does not have a consolidated, office-wide communications strategy or annual workplan. Communication activities are planned and implemented at project and campaign levels through dedicated strategies, concept notes and tracking tools. Stakeholders noted opportunities to strengthen the consistency of internal messaging; enhance results-based communications; and improve the early integration of communications into project design and joint planning processes, particularly in humanitarian and inter-agency contexts.

*Advisory note: The Country Office is encouraged to establish a communications strategy and an annual communications and advocacy workplan consolidating all activities, budgets and timelines. This will enhance coordination, ensure consistent messaging and strengthen UN Women Moldova's overall visibility and strategic impact.*

##### Observation 2: Coordination mandate

UN Women Moldova plays a well-recognized and influential role in advancing gender mainstreaming across the UN Country Team and in coordination with national partners. The Country Office co-chairs the Gender Theme Group and actively contributes to all results groups under the UN Sustainable Development Cooperation Framework (UNSDCF). Through co-chairing key inter-agency groups and leading monitoring and learning processes, including coordinating the development and implementation of a follow-up action plan for the UN Country Team-SWAP Gender Equality Scorecard assessment, UN Women ensures that gender perspectives are consistently integrated into joint programming, policy dialogue and advocacy efforts across the UN system. Stakeholders noted opportunities to further strengthen joint planning processes; improve UN-wide gender results reporting; and better link normative commitments with programmatic outcomes. At sub-output level, Gender Marker 2 and 3 assignments accounted for around 83 per cent, as reflected in the 2025 annual UNCT-SWAP Gender Equality Scorecard report, following the quality assurance exercise conducted in October 2025 and the subsequent update in UN Info.

While the Country Office does not have a standalone coordination strategy, overall performance is strong, though some limitations remain. Coordination capacity is partially dependent on project funding, which raises sustainability concerns.

*Advisory note: Taking into account the UNCT's decision on the Gender Equality Acceleration Plan, the Country Office is encouraged to consider developing a dedicated coordination strategy. This strategy could incorporate stakeholder input and commitment, be supported by sufficient financial and human resources, and guided by a workplan that defines clear priorities, roles, responsibilities, and expected results for UN Women's coordination mandate in Moldova.*

### Observation 3: Strategic Note design and implementation

UN Women Moldova actively participated in the design of the current UNSDCF, ensuring that gender equality priorities were fully reflected across the framework. The Country Office's Strategic Note is closely aligned with the UNSDCF, creating strong coherence between UN Women's programmatic focus and broader UN system outcomes in the country.

The Monitoring & Reporting Analyst supports the full results management cycle from Strategic Note and UNSDCF planning to six-monthly and annual reporting, ensuring quality assurance of data and narrative submissions in the Results Management System. The Monitoring & Reporting Analyst also coordinates donor reporting, prepares specific reports and ensures adherence to corporate reporting standards. In addition, as it is a Tier 1 office, all donor reports are reviewed-approved by the Country Representative. Project level monitoring remains the responsibility of project managers and programme partners.

While results are well supported by evidence and stakeholder feedback, the Country Office could further strengthen data validation processes, particularly by verifying partner-reported data and ensuring stronger linkages between pillar-level results and overall Strategic Note outcomes. Enhancing data validation and cross-pillar coordination would further improve the credibility and evidence base of the Country Office's reporting.

The Country Office's data collection and validation processes are not yet fully systematized, and coordination among programme pillars remains limited. Verification of data reported by programme partners is mostly carried out at the project level without consistent quality checks across the office. As a result, there is a risk of inconsistencies between pillar-level results and overall Strategic Note outcomes, which may reduce the accuracy and credibility of reported results and limit the Country Office's ability to demonstrate evidence-based achievements.

### Recommendation 1 (Medium):

The Country Office to:

- Further strengthen internal coordination across its programme pillar leads to ensure that results are well aligned and consistently linked to the Strategic Note's overall goals.
- Improve how it collects and verifies data, including reviewing information provided by programme partners.

### Observation 4: Project design

Based on the review of four sampled projects, the Country Office's initiatives were typically well designed, featuring comprehensive ProDocs, workplans, detailed budgets, results frameworks with indicators and clearly defined management structures and arrangements. However, to effectively demonstrate project impact, the Country Office needs to ensure that its projects' sustainability and exit approaches are feasible or identify the improvements needed. While all four projects reviewed had sustainability principles, none had clear exit/phase-out strategies.

Without adequate emphasis on exit strategies, target populations and institutions may not be prepared to take over projects from UN Women, and projects may fail to build upon initial successes or capitalize on momentum, leading to missed opportunities for long-term impact. This occurred because exit strategies are not mandatory elements of ProDocs; therefore, they are not consistently included in project documents.

IAS is aware that the headquarters Programme Support Management Unit is developing corporate guidance on sustainability and exit strategies, and IAS highly encourages the Country Office to align its procedures once the guidance is promulgated.

*Advisory note: To further enhance project design, the Country Office is encouraged to ensure that exit strategies are systematically considered and incorporated into all new projects.*

## B. Governance, risk management and internal controls

The Country Office has a strong management structure, which includes the Country Representative, Deputy Country Representative and Operations Manager. All key functional roles, including Monitoring and Reporting, Communications, and Partnerships and Coordination<sup>1</sup> were fully staffed, supporting effective operations.

Fifteen per cent of the 48 personnel are dedicated to Operations, 69 per cent to Programme activities, 6 per cent to Communications, and the remainder are personnel reporting directly to the Country Representative. This distribution reflects a strategic focus on programmatic delivery.

### KEY OBSERVATIONS AND CONCLUSIONS

#### Observation 5: Risk management

Based on the review of the Country Office's risk register, project risk registers, programme partner assessments and interviews with various stakeholders, the audit noted that the Country Office generally completed its risk registers, including actions, timelines and mitigation owners. The audit identified minor areas for improvement related to the lack of clear linkage between the Country Office's risk register, the project risk register and partner capacity assessments.

The audit team is aware that the headquarters Programme Support Management Unit is developing corporate guidance related to project risk registers, ensuring there is a linkage between project and Country Office risk registers.

Not clearly linking risks identified in projects may increase the chance of decisions being made without considering all relevant risks, challenges in achieving results and/or inefficient use of resources.

***Advisory note: The Country Office is encouraged to align its project risk registers with the new corporate guidance, once issued.***

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<sup>1</sup> This position is funded 50 per cent funded by core.

## C. Operations

The Country Office Operations team is led by the Operations Manager, and includes an HR Associate, a Procurement Associate, a Programme Finance Associate, a Programme Finance Analyst and two drivers.<sup>2</sup>

While a dedicated Host Country Agreement has not yet been finalized, UN Women strengthened its legal operating framework in 2025 by joining the Standard Basic Assistance Agreement (SBAA) between UNDP and the Republic of Moldova. As of October 2025, the UN Treaty Section confirmed the registration of the Host Country Agreement, and the signing process remains ongoing, with completion expected in early 2026. The Country Office's procurement function processed 513 purchase orders, amounting to approximately US\$ 2.81 million from January 2024 to August 2025.<sup>3</sup> Based on the sample reviewed, no issues were noted related to procurement.

### KEY OBSERVATIONS AND CONCLUSIONS

#### Observation 6: Asset management

The Country Office has processes in place to manage its assets; however, the asset verification process could be strengthened.

A review of the asset register and an inspection of the premises demonstrated the Country Office's commitment to maintaining accurate records. Minor discrepancies were identified, such as an extra vehicle listed which should have been removed as it was disposed.

**Advisory note:** *In addition to the annual physical verification, the Country Office is encouraged to periodically review the asset register to ensure that all listed assets are still owned by the office.*

#### Observation 7: Leased premises

In early 2024, the Country Office relocated to new leased premises, resulting in a substantially higher lease cost compared to the previous office location. The relocation was primarily driven by an increase in staffing levels and the expansion of the Country Office's operations. The audit team reviewed the procurement case related to the lease, and only one supplier was invited to submit a proposal. The Country Office stated that market research had been conducted but it was informal and only one potential supplier was identified, as UN Women has certain requirements, including security considerations, which limited options.

The headquarters Procurement Review Committee approved the awarding of the lease to the supplier;

however, the committee raised similar concerns about the higher cost. The lease agreement is effective from 21 January 2024 to 20 January 2029.

According to the Country Office, the benefits of moving to the new premises extend well beyond financial factors, including co-location with other UN entities; a prime location; and a spacious conference room for programmatic activities, which enhances the Country Office's ability to host partners, stakeholders, counterparts and beneficiaries on site, increasing both visibility and engagement. This also enables cost savings from the use of in-house facilities rather than renting additional facilities and provides the potential to rent out the space to other UN agencies.

However, as a formal review of market conditions was not conducted when the lease agreement was signed, the Country Office's current rental costs may differ from prevailing market rates, which could result in higher expenses.

#### Recommendation 2 (Medium):

The Country Office to establish a practice of periodically reviewing rental market conditions to confirm that the terms and costs of the Country Office's leased office premises remain appropriate and competitive. This could be carried out at two-to-three-year intervals.

<sup>2</sup> UN Women Moldova Country Office organization chart, 11 August 2025

<sup>3</sup> PTS Dashboard PO Threshold Summary, 15 December 2025

## Observation 8: Travel

The Country Office had established controls and generally adhered to UN Women's Travel Policy.

The audit team observed that the Country Office relied on a single travel agent for procurement, resulting in limited competitive sourcing. According to the Country Office, while only one travel agent provides airfare quotations, value for money was ensured at the time the contract with the travel agent was issued, following a competitive procurement process. Given the high volatility of airfares, value for money can be ensured primarily through early booking.

*Advisory note: The Country Office is encouraged to explore collaboration with other UN agencies to identify potential alternative travel providers and assess options for price comparison.*

### III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Agree/Disagree	Responsible Unit	Priority	Action Plan	Implementation date
3: Strategic Note design and implementation	<p>Recommendation 1</p> <p>The Country Office to:</p> <ul style="list-style-type: none"> <li>• Further strengthen coordination across programme pillar leads to ensure that results are well aligned and consistently linked to the Strategic Note’s overall goals.</li> <li>• Improve how it collects and verifies data, including reviewing information provided by programme partners.</li> </ul>	Agree	Country Office	Medium	The CO will further strengthen data collection and verification for the purposes of improved results oversight and impact on ultimate beneficiaries. This will be done through three main actions: 1) Mapping of existing practices for data collection within UN Women, based on IAS suggestions and through M&R COP; 2) Reviewing the best suited model for systematic data collection and validation vis-a-vis PMR policy and new system in PRISM for identifying systemic approach and solutions; 3) contextualizing/adapting the model to Moldova CO context (i.e. availability of funding for investing in systematic solution, staff numbers and capacities for regular data collection, analysis, validation and coordination), developing guidance and capacitating CO staff to collect, verify and validate data within the projects and regular cross-coordination under the programmatic pillars under M&R officer oversight.	31 December 2026

Observation	Recommendation	Agree/Disagree	Responsible Unit	Priority	Action Plan	Implementation date
7: Leased Premises	Recommendation 2  The Country Office to establish a practice of periodically reviewing rental market conditions to confirm that the terms and costs of the Country Office's leased office premises remain appropriate and competitive. This could be carried out at two-to-three-year intervals.	Agree	Country Office	Medium	To confirm that lease terms and costs remain appropriate and competitive, the Country Office will conduct and document rental market research at two-to-three-year intervals, with the next assessment to be completed by 31 January 2027.	31 January 2027

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

## A. AUDIT RATINGS

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

## B. PRIORITIES OF AUDIT RECOMMENDATIONS

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

# 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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