

MULTI-COUNTRY OFFICE AUDIT

# UN WOMEN MULTI-COUNTRY OFFICE – CARIBBEAN

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>CSO</b>	Civil Society Organization
<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>M&amp;R</b>	Monitoring & Evaluation
<b>UNCT</b>	United Nations Country Team
<b>UNDP</b>	United Nations Development Programme
<b>UNCT-SWAP</b>	United Nations Country Team System-Wide Action Plan
<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), under the Independent Evaluation, Audit and Investigation Services (IEAIS), conducted an internal audit of the UN Women Multi-Country Office – Caribbean between November and December 2025. In parallel, the Independent Evaluation Service of IEAIS conducted a portfolio evaluation of the Multi-Country Office's current Strategic Note, which is in the process of being finalized.

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 Multi-Country Office activities related to strategic priorities and programmes from January 2024 to 31 October 2025. For operations controls, the sample covered transactions from 1 January 2024 to 31 October 2025. Quantum-recorded expenditure for the Multi-Country Office totaled US\$ 6.4 million in 2024 and US\$ 4.0 million for January–November 2025.

As part of its regular audit procedures, IAS conducted an anonymous survey of Multi-Country Office personnel with an 81 per cent response rate. The results of the survey have been incorporated throughout the report.

The audit was conducted in conformance to 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.

- UN Women in the Caribbean demonstrates strong visibility and credibility through sustained advocacy on violence against women, care economy initiatives and active participation in major global and regional events. This is supported by a clear communications approach that promotes consistent messaging and reinforces the organization's role as a recognized leader on gender equality across the region.
- The Multi-Country Office has established a strong reputation for normative and policy leadership, including legislative support, high-quality gender data and policy guidance. Its Strategic Note is well aligned with the Multi-Country Sustainable Development Cooperation Framework, ensuring coherence with broader UN system priorities and strengthening strategic positioning within the UN system.
- Operational practices have shown notable improvement in recent months, particularly in filing and documentation, contributing to better organization and institutional memory. The Multi-Country Office also demonstrated responsiveness and resilience during the recent hurricanes by providing timely support to affected staff and communities, reflecting a commitment to staff welfare and continuity of operations.

IAS assessed the overall state of governance, risk management and internal controls in the Multi-Country Offices as **Major Improvement Needed** meaning that *"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."*

The overall rating reflects the state of affairs at the Multi-Country Office during the audit period (1 January 2024 - 31 October 2025). In late 2024, the Multi-Country Representative transitioned to another role, and the position has been held on an interim basis for almost a year. The Operations Manager position was vacant for more than a year until the appointment of the current Operations Manager in July 2024; and there were also changes in the Regional Office leadership team over the last year. The halting of some major funding, management and operational challenges and issues with regional oversight, contributed to the issues highlighted below, which are in the process of being addressed with the support of the Regional Office. The audit considers the inherent complexities of the Multi-Country Office, including the management of multiple offices; different levels of coordination within the UN system, with partners and authorities; and diverse political and economical contexts.

- The sustainability of the Multi-Country Office and its programmes is currently dependent on very few projects and donors. As a result, it is exceedingly difficult for the office to sustain its structure as a Multi-Country Office. Initial action has been taken through a reduction in personnel in response to decreased funding, but there is a need to realign the Multi-Country Office's structure with the available resources based on the ongoing portfolio evaluation of the Multi-Country Office and the proposed functional review.
- The audit identified weaknesses in risk-based decision-making within the Multi-Country Office, with some decisions about events and personnel planned and approved without confirmed budgets, value for money considerations or clear alignment with expected results. In some cases, commitments were made without secured funding or documented justification, with approvals granted post-facto, limiting UN Women's ability to assess and demonstrate value for money and increasing risks to accountability, efficiency and reputational integrity.
- The Multi-Country Office is facing financial constraints due to limited donor funding. It has struggled to meet its financial targets, mobilizing only US\$ 9 million over the past three years against a planned Results Management System budget of over US\$ 25 million. Although financial management controls exist, they were not consistently applied. The audit identified weaknesses in budget monitoring, personnel contract management and transaction processing.
- The monitoring and reporting function was weak, which impacted the validity and timeliness of

reported results for the Strategic Note and programmes.

IAS acknowledges that the current Multi-Country Representative ad interim (who assumed office in January 2025), alongside the Operations Manager and with the support of the Regional Office, have already started to make improvements; and these will continue to be a priority for the new Multi-Country Representative once they start in the role. It is anticipated that these improvements will enhance the Multi-Country Office and its control environment. IAS will verify the effectiveness of these measures during the audit recommendation follow-up process.

Structured and consistent management oversight and support from the Regional Office and headquarters as second line of defence is important to ensure the Multi-Country Office's continued improvement and effective operation.

IAS made 16 recommendations to address the areas for improvement, 9 of which are ranked as high priority, 7 as medium priority. One recommendation is addressed to Regional office while all others are addressed to the Multi-Country Office.

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

The nine high-priority recommendations include:

**Recommendation 3:** The Multi-Country Office to update and align the Resource Mobilization Strategy with the current and 2027-2031 Multi-Country Sustainable Cooperation Framework, supported by a clear structure for management and oversight, defined roles and responsibilities, and biannual reviews. Establish a structured donor mapping and engagement plan; ensure consistent use of a pipeline for tracking proposals; and introduce a quality assurance mechanism for proposal development.

**Recommendation 5:** The Multi-Country Office to strengthen project management processes, capacity and oversight processes. This starts with procedures to ensure consideration and implementation of mitigating actions to manage project risks and effective quality assurance; and continues with oversight of project implementation. Roles and responsibilities across finance, programme and operations should be reinforced to ensure coordinated project implementation, escalation of issues and timely corrective action.

**Recommendation 7:** The Multi-Country Office to initiate a formal functional review. Such a review would help

assess whether the current structure aligns with the office's strategic objectives, resource availability and long-term goals. It should focus on clarifying reporting lines, identifying funding gaps, strengthening coordination roles and ensuring that the Multi-Country Office has the staffing capacity and institutional resilience needed to deliver on its mandate across the Caribbean, aligned with the new Strategic Note and Multi-Country Sustainable Development Framework. Consideration of the extent of coverage across the region may be helpful to align with resources.

**Recommendation 8:** The Multi-Country Office to strengthen risk-based internal decision-making processes and procedures to ensure all major programme and operational initiatives undergo structured review, including consultation with relevant teams and clear documentation of expected results, costs and funding sources. Enforce budget discipline by requiring the pre-approval of all high-value activities through documented budget clearance, confirmed funding commitments and formal value-for-money assessments. Clarify roles and responsibilities across programme, operations and senior management teams to improve transparency and prevent post-facto approvals or fragmented decision-making.

**Recommendation 10:** The Multi-Country Office to review and update its recruitment and separation processes to identify and address bottlenecks, update for needed checkpoints and oversight.

**Recommendation 11:** The Multi-Country Office to strengthen personnel's capacity and knowledge of procurement policy and procedures and value for money in procurement processes. This should be supported by oversight, ensuring the timely planning of procurement activities supported by purchase orders and contracts; confirmation of the availability of funds prior to financially committing UN Women; evaluation and documentation of vendor performance; and reassessment of long-term agreements for events management.

**Recommendation 12:** The Multi-Country Office to engage with the Regional Office and relevant headquarters units to clarify procedures and ensure implementation of the procedures for budget set-up, personnel contracts, non-core budget revisions and reversals. Implement checklists to support revisions and reversals, including comprehensive justification and supporting documentation for all changes with senior management sign-off. Implement procedures for budget oversight to identify instances of unfunded transactions.

**Recommendation 14:** The Multi-Country Office to

initiate formal processes for the exchange of letters with the governments of the other 21 islands under its purview to ensure formal protection of UN Women personnel and confirm the related immunities and privileges as appropriate.

**Recommendation 16:** The Regional Office should revisit and strengthen current oversight arrangements by adopting a more proactive and risk-based approach to monitoring, supported by clearer triggers for timely intervention. Approval and review workflows should be reviewed and enhanced to ensure they provide substantive financial assurance rather than focusing primarily on procedural compliance. These measures would strengthen financial oversight and reduce financial compliance and reputational risks.

The seven medium (Important) priority recommendations indicate that action is required to ensure UN Women is not exposed to risk, as failure to act could result in negative consequences for the organization. These recommendations focus on strengthening the communication and advocacy function; enhancing monitoring, evaluation and reporting, including data collection and validation; improving programme partner management; promoting the proactive use of risk management in decision-making; ensuring compliance with duty travel policies and related requirements; and ensuring that memorandums of understanding related to common premises occupancy are escalated to headquarters for amicable resolution.

## Management comments and action plan

The Multi-Country Representative ad interim 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 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

The UN Women Multi-Country Office – Caribbean is located in Barbados. During the audit period, the Multi-Country Office had a programme presence in Trinidad and Tobago, Antigua, Guyana, St Vincent, Grenada, Dominica, St Lucia and Jamaica (noting that office in Jamaica was closed in September 2025 with programme coverage subsequently readjusted). The Multi-Country Office supports a total of 22 countries including Caribbean Community (CARICOM) member states, the Dutch Caribbean Islands and British Overseas Territories.

Small Island Developing States in the Caribbean face unique development challenges that hinder their progress towards the Sustainable Development Goals and gender equality and women’s empowerment. Although classified as middle to high-income countries based on Gross Domestic Product, they carry high levels of debt, limiting their access to development financing. The Common Multi-Country Analysis and Multi-Country Sustainable Development Cooperation Framework 2022–2026 identify long-standing issues such as economic stagnation, regressive tax systems, declining aid and investment, and the intensifying impacts of climate change. These factors place significant strain on essential services such as food systems, healthcare and education, undermining overall resilience. Widespread inequalities persist, shaped by gender, age, geographic location, minority status and socioeconomic vulnerability.

The Multi-Country Office’s programme (2022–2026) was developed through extensive consultations with governments, civil society organizations (CSOs), UN agencies and development partners, building on the 2017–2021 Strategic Note. The programme is guided by a human rights-based approach and the principle of leave no one behind. The programme prioritizes five interconnected outcomes: strengthening the normative framework, advancing women’s economic empowerment, ending violence against women and girls, and enhancing climate change and disaster risk resilience – governance, participation in public life, and peace and security are mainstreamed throughout.

As of 12 November 2025, according to the OneApp HR dashboard, the Multi-Country Office employed 11 personnel with fixed-term appointments; 6 individuals on Personnel Service Agreements and 7 consultants on Special Service Agreements; and 3 United Nations Volunteers. These figures reflect the recent decrease in personnel due to a reduction in financial resources.

The Multi-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\$)	12,599,128	8,276,525	5,018,173
Total actual budget (US\$)	7,114,506	6,610,215	5,567,802
Total expenditure (US\$)	5,720,043	5,916,740	3,881,552
Financial implementation	80%	90%	70%

*Source: Results Management System for budget target; and Project Delivery Dashboard for actual budget and expenditure \*as of 12 November 2025*

For the period under review (2024–Oct 2025), the field programme comprised 26 non-core funded projects with a total budget of US\$ 8.1 million, funded by a range of donors, including:

- Multi-Donor Trust Fund and Multi-Partner Trust Fund, amounting to US\$ 1.8 million;
- UN agency bilateral agreements, amounting to US\$ 0.16 million; and
- other funding for 11 projects amounting to US\$ 6.1 million.

As of 12 November 2025, the Multi-Country Office had 38 programme partner agreements with start dates from January 2023, valued at approximately US\$ 1.4 million. Thirty-five of these agreements are in the closure phase.

Quantum-recorded expenditure for the Multi-Country Office totalled US\$ 6.4 million in 2024 and US\$ 4.0 million for January–November 2025. Overall, this consisted of staff costs (35 per cent); other personnel costs (21 per cent); learning and recruitment costs (14 per cent); travel (8 per cent); programme partner capacity assessment (3 per cent); communication costs (3 per cent); support cost reimbursements (3 per cent); and miscellaneous costs of 13 per cent. Thirty-four per cent of the total expenditure was incurred through liquidation of advances or reimbursements to programme partners.

## II. AUDIT RESULTS

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

The Multi-Country Office – Caribbean operates in a challenging environment across a number of countries and islands in a context characterized by uneven progress towards the Sustainable Development Goals, persistent gender inequalities and structural constraints typical of Small Island Developing States. Public data indicates continued gaps in women’s political representation and economic participation alongside economic vulnerabilities that limit institutional capacity. These conditions highlight the importance of strong coordination, strategic prioritization and effective oversight to ensure UN Women’s interventions deliver meaningful and sustainable results.

UN Women in the Caribbean has built strong visibility and credibility through continued advocacy on violence against women, care economy initiatives and active participation in key global and regional forums. This is reinforced by a clear communications approach and a solid reputation for normative and policy leadership, including legislative support and the use of quality gender data. The Strategic Note is well aligned with the Multi-Country Sustainable Development Framework, ensuring coherence with UN system priorities and strengthening UN Women’s strategic positioning across the region.

Risk assessments, including the INFORM Risk Index, show that many Caribbean countries face heightened exposure to natural hazards, particularly climate-related shocks, combined with underlying vulnerabilities. These recurrent risks threaten development gains and can disrupt programme implementation.

#### KEY OBSERVATIONS AND CONCLUSIONS

##### Observation 1: Communications and advocacy

While the Multi-Country Office benefits from support from the Regional Office for specific design and campaign assets, the scale and complexity of communication needs across the Caribbean outstrips current in-house capacity. A results-based communications workplan is required to enable strategic, coordinated and measurable visibility and advocacy efforts across the Multi-Country Office’s diverse programming areas and priorities. This would also strengthen alignment with the Strategic Note and improve accountability both internally and to donors and partners.

Although a communications strategy is in place, it has not been formally approved. It serves largely as a guidance document rather than a fully operational results-based workplan. While project-specific communications strategies were noted for a selection of projects, they did not consistently include all the information required, e.g. costings and indicators for monitoring impact. There was no overarching annual communications workplan to integrate project and

Strategic Note activities, timelines, expected deliverables, performance indicators or associated costs. Monitoring communications outputs and activities is managed informally through the Results Management System, quarterly trend analysis and project meetings; however, the outputs and activities are not systematically aligned with a formal results framework or monitored to ensure achievement.

While funding for communications was included in project budgets, how activities were implemented varied and may not always fully leverage the communications expertise in the office.

Interviews with donors, programme partners and government stakeholders revealed strong appreciation of UN Women’s technical leadership and access to knowledge products. However, concerns were raised about communication bottlenecks, over-reliance on social media, limited male engagement and reputational risks arising from unclear partner visibility protocols. Internally, staff expressed moderate awareness of office-wide communications priorities and noted the lack of a structured approach to internal updates, leading to fragmented understanding of ongoing initiatives.

### Recommendation 1 (Medium):

The Multi-Country Office to:

- Formally review and approve its existing communications strategy, ensuring it aligns with the Strategic Note and current programmatic and location priorities; and clarify communication objectives, roles and expectations across the office.
- Develop and implement a results-based annual communications workplan with defined objectives, indicators, timelines, responsibilities and resource needs. It should also include formal and regular monitoring of progress to strengthen accountability and effectiveness.

### Observation 2: Coordination mandate

UN Women is widely recognized as a key driver of gender equality by its partners across the Caribbean region, particularly in advancing legislative reforms, supporting normative frameworks and producing high-quality data and policy guidance. The Multi-Country Office maintains strong and trusted relationships with national gender bureaus, government ministries, CSOs and UN system partners, often serving as a convener and technical leader in regional and national coordination platforms.

To maintain its leadership role and deliver sustainable results, the Multi-Country Office would benefit from a formal and comprehensive coordination strategy, clearer prioritization and improved internal coherence. Dedicated staffing and resourcing are essential to strengthen the functionality of Gender Theme Groups, improve follow-up of the United Nations Country Team System-Wide Action Plan (UNCT-SWAP) Scorecard and enhance coordination across the diverse Caribbean region.

Much of the Multi-Country Office's coordination work remains dependent on the capacity of individual personnel and is underfunded, with a reliance on non-core resources and a small team responsible for complex and region-wide portfolios. Internally, coordination and accountability mechanisms need strengthening. While generally aligned with regional and national priorities, the Strategic Note is occasionally perceived as too rigid, limiting adaptability to emerging needs.

**Inconsistent Gender Theme Groups:** UN Women plays a central role in UN coordination structures, particularly through its leadership in the region's Gender Theme Groups. The Multi-Country Office co-leads the Gender Theme Groups in Trinidad and Barbados alongside Resident Coordinators and provides oversight for the Caribbean Regional Gender Theme Group, which supports countries that lack fully functional national groups. The Trinidad Gender Theme Group is the most established and structured and has a formal workplan; while the Barbados and Regional Gender Theme Groups are more recent additions and are still maturing in terms of structure and effectiveness. Despite efforts to institutionalize Gender Theme Group functions across the region, this remains inconsistent due to resource gaps, limited gender expertise in some UNCTs and meeting fatigue. In several countries, Gender Theme Groups operate without regular meetings or action plans, and their capacity to contribute meaningfully to UN Sustainable Development Cooperation Frameworks varies.

**Slow progress on UNCT-SWAP Gender Equality Scorecard:** UN Women provides technical leadership on the UNCT-SWAP Gender Equality Scorecard, supporting all UNCTs in the region to assess and improve their performance on gender mainstreaming. The Multi-Country Office coordinates roll-out of the scorecard, facilitates assessments and contributes to the development of gender action plans based on the findings. However, implementation of action plans and follow-up varies across countries, with progress often hindered by staff turnover, limited coordination capacity and lack of dedicated gender officers within UNCTs.

The Multi-Country Office also supports global reporting requirements, including the Convention on the Elimination of All Forms of Discrimination Against Women, Universal Periodic Reviews, Pact for the Future and entries in UNINFO, further stretching the capacity of the small team managing coordination.

### Recommendation 2 (Medium):

The Multi-Country Office to:

- Develop and formally adopt a dedicated coordination strategy, outlining clear priorities, roles, responsibilities and expected results for UN Women's coordination mandate across the Caribbean.
- Establish a cost coordination workplan linked to the Strategic Note results framework to ensure structured implementation, monitoring and

accountability.

- Strengthen and adequately resource the coordination function by using the upcoming functional analysis to identify priorities, the required staffing levels, skillsets and funding needs.

### Observation 3: Resource mobilization

Overall, the Multi-Country Office's resource mobilization function lacks strategic direction, structured coordination, documentation and systematized processes, resulting in missed fundraising opportunities and weakened organizational positioning.

#### **Outdated Resource Mobilization Strategy and pipeline:**

The Multi-Country Representative holds overall responsibility for resource mobilization in the Multi-Country Office, with resource mobilization duties nominally included in all staff job descriptions. However, there is disproportionate reliance on the Multi-Country Representative and Deputy Representative for donor engagement, with limited leadership or proactive engagement from thematic leads and technical specialists.

Resource mobilization operates without a clear strategic framework, pipeline, defined accountability or structured coordination mechanism. The existing Resource Mobilization Strategy is outdated and is still aligned with the previous Multi-Country Sustainable Development Cooperation Framework; it has not been reviewed or updated biannually as required. As a result, the strategy does not reflect current priorities, the donor landscape or the Multi-Country Office's evolving mandate and resourcing needs. There is no pipeline management or monitoring. LEADS is no longer utilized to track the pipeline (last updated in 2022 when formal corporate use was discontinued) and no other funding pipeline monitoring system is in place. Multi-Country Office management notes they plan to use the Excel-based trackers to monitor donor pipelines going forward.

Although joint programmes have been implemented in the past, they were not formally integrated into the Resource Mobilization Strategy. Combined with limited humanitarian programming capacity and a small donor base in the region, the Multi-Country Office has struggled to meet its financial targets, mobilizing only US\$ 9 million over the past three years against a planned Results Management System budget of over US\$ 25 million.

**Informal donor mapping and engagement plan:** The Multi-Country Office does not maintain a comprehensive donor mapping or structured donor engagement plan. While staff have informal knowledge of key donors, this information is not documented, systematically updated or tracked, resulting in ad hoc outreach and limited pipeline development. Private-sector engagement remains weak due to capacity gaps and the absence of a dedicated focal point.

#### **Limited resource mobilization management and oversight:**

Operationally, coordination around resource mobilization is fragmented. There is no structured meeting process, governance system or quality assurance mechanism to oversee the strategy, donor engagement, pipeline, proposal development and donor submissions.

The IAS personnel survey indicated concerns about limited resource mobilization, which has resulted in staffing constraints and excessive workloads.

### Recommendation 3 (High):

The Multi-Country Office to:

- Update and align the Resource Mobilization Strategy with the current and 2027-2031 Multi-Country Sustainable Cooperation Framework, supported by a clear structure for management and oversight, defined roles and responsibilities, and biannual reviews.
- Establish a structured donor mapping and engagement plan; ensure consistent use of a pipeline for tracking proposals; and introduce a quality assurance mechanism for proposal development.

### Observation 4: Strategic Note implementation and monitoring

The design of the current Strategic Note reflects broad alignment with regional priorities, the Multi-Country Sustainable Development Cooperation Framework and national development needs, which was verified by feedback from UN partners, national stakeholders and personnel. However, processes for monitoring, reporting and evaluating achievement of the Strategic Note are inconsistent and insufficient.

#### **Monitoring & Reporting (M&R) reporting lines:**

In the current organization chart, the monitoring and reporting function reports to the Deputy Representative / Head of Programmes; however, a direct reporting line to the Head of Office would strengthen strategic oversight,

independence and the effective use of monitoring information for decision-making. This is the recommended reporting line for M&R functions in large offices as per the Presence Governance Procedure.

**Informal evaluation plan and implementation of actions:** The Multi-Country Office currently operates without a formal evaluation plan: evaluations are conducted on an ad hoc basis, often determined by available funding rather than planned need. Moreover, many of the actions arising from these evaluations remain unresolved; therefore, the issues raised have not been systematically reviewed to inform programme design.

**Data collection, validation and monitoring systems:** There were serious issues in how data were collected, validated and utilized across the office. Monitoring frameworks were developed individually by project managers without standardized templates or guidance, or review from M&R personnel. This results in inconsistent, fragmented and possibly incomplete reporting on results.

During implementation, M&R personnel were not undertaking independent verification or spot checks on the data collected by and entered into the Results Management System by project personnel. The data were entered directly into the system, without a centralized consolidation and review process to assess the quality of the data being reported under the Strategic Note. These shortcomings in data management weaken the quality of evidence-based reporting.

**Donor reporting:** The M&R team had no defined role in the review of donor reporting for projects. At the time of the audit, many donor reports were being compiled and reviewed by programme managers with no independent review. As per Corporate Guidance reports should be reviewed by M&R and submitted by Country Representative. M&R review of the reports provide independent review to support the Country Representative in fulfillment of their responsibility.

### Recommendation 4 (Medium):

The Multi-Country Office to:

- Strengthen monitoring and reporting by establishing a formal evaluation plan and clear roles and responsibilities for M&R personnel in the review of Strategic Note results reporting; and by enhancing the review of donor reporting, learning from evaluations and following up on recommendations.
- Enhance data collection and validation by

standardizing monitoring tools and templates; introducing quality assurance measures such as spot checks and data verification; and ensuring the centralized review of performance data to support evidence-based decision-making.

### Observation 5: Project design and portfolio management

IAS reviewed a sample of projects, which were generally supported by ProDocs, workplans, detailed budgets, results frameworks and indicators. However, projects experienced issues and delays in implementation, which is indicative of ineffective project planning and design, set-up, weak quality assurance mechanisms and inconsistencies in project oversight and monitoring. Although the Regional Office has a role in supporting project management capacity-building, both the Regional Office and Multi-Country Office team face constraints in terms of staffing and technical resources.

**Project design and set-up:** Key risks were not effectively considered or mitigated during the project design and set-up stage, which impacts the effective and timely implementation of the project, as well as project oversight. For example:

- Inception phases were not systematically planned or built into project timelines.
- Key planning tools, such as HR and procurement plans, were not fully leveraged to support implementation timelines.
- Budget structures were not accurately configured in financial systems, hampering financial oversight.
- No tools were in place to record or monitor non-standard donor requirements, posing risks to compliance and reporting.
- Formal, written criteria for target population eligibility were inconsistent across projects. The approach to attract and identify members of the target population was not always clear to ensure targets were achieved.
- Projects with other UN agencies did not always have contractual safeguards in place to manage inter-agency dependencies or different programme set-ups (e.g. where joint programmes could not be utilized). This led to delays in UN Women implementation when deliverables relied on inputs from other agencies; unclear processes for review and update of UN Women reporting; and challenges in relationships where there were differing expectations.

**Project management and implementation:** Project management and project tracking documentation across projects was inconsistent. For some projects, it was difficult to ascertain which project and monitoring activities had been completed and which were outstanding. In some cases, monitoring activities and reporting were not performed as per donor agreements. Without such information, particularly for large projects with many activities, it is difficult to monitor and oversee progress and bottlenecks, and take action as required. It also limits the ability to link activities to budgets and identify implementation gaps or budget issues. This has resulted in late identification of delayed or over-budget project activities. Programme management meetings are held, but the oversight they provide is insufficient to detect or escalate delivery issues in a timely manner.

**Oversight and accountability:** Project oversight controls were not functioning effectively. While monthly programme management meetings were generally held (although not consistently) and used to review project progress (including partner liquidations), the reviews and reporting undertaken narrowly focused on financial delivery rates, and did not reflect actual implementation progress, alignment with results or where the financial delivery rate may be misleading due to challenges in reporting. Reporting did not highlight issues identified with projects that were behind schedule and had spending beyond budget for the time elapsed. This was further complicated by incorrect budget set-ups, which hindered meaningful expenditure tracking.

Issues were also noted in updating the Donor Agreement Management System with reporting requirements. Incorrect capture of reporting requirements limits UN Women's ability to confirm if requirements have been met.

This was also undermined by unclear lines of accountability. For many years, project managers reported directly to the Multi-Country Representative, rather than to the Deputy Representative / Head of Programmes, who ran the programme management meetings. This weakened technical guidance, operational coordination and cross-functional integration, in addition to weakened oversight and the ability to hold programme managers accountable.

The recent reduction in personnel and subsequent restructuring has led to the update of reporting lines so that project managers now report to the Head of Programmes.

management processes, capacity and oversight processes. This starts with procedures to ensure consideration and implementation of mitigating actions to manage project risks and effective quality assurance; and continues with oversight of project implementation. Roles and responsibilities across finance, programme and operations should be reinforced to ensure coordinated project implementation, escalation of issues and timely corrective action.

## Observation 6: Programme partner management

The overall capacity of the Multi-Country Office's programme partners remains relatively low, particularly CSOs which often require continued structured support and guidance from UN Women. However, this was not necessarily captured in capacity assessments or supported through formal capacity-building and monitoring plans. In one major initiative, this resulted in the Multi-Country Office having to return hundreds of thousands of dollars in unutilized funds to a donor.

**Financial reporting and payments:** While the partners interviewed noted they had an initial session with UN Women to review working together, including reporting requirements, there were still many issues with financial reporting that created significant delays. These issues were further compounded by unclear reporting templates and documentation requirements in some instances; inconsistent communication of deadlines; delays in the disbursement of advances; and lengthy review timelines for submitted FACE forms. The Multi-Country Office reviews 100 per cent of all partner funds and all small grant funds reported. These could be reviewed on a sample basis as the review of all partner funds reported may not always be efficient or required. The above-mentioned issues collectively disrupted partners' planning cycles and created challenges for partners in managing their cash flow.

Particularly in one of the large initiatives with a high volume of grants and partnership agreements, the project team reported that many CSO partners had challenges with manual financial systems and did not understand record-keeping and reporting requirements. A lesson learned highlighted by the team was the need for a CSO toolkit to support and guide capacity-building for CSOs, which has now been drafted.

**Capacity assessments:** For the sample reviewed, capacity assessments did not necessarily identify the above-mentioned challenges as partners were all rated

## Recommendation 5 (High):

The Multi-Country Office to strengthen project

as low risk and did not require capacity-building programmes. From IAS' review of a sample of capacity assessments, UN Women personnel may not always have a full understanding of the requirements being reviewed in the capacity assessment, which may contribute to the lower risk ratings. In some instances, IAS was unable to sight evidence of follow-up and completion of open actions from the capacity assessments.

**Monitoring:** More generally, there were no monitoring plans for programme partners or tracking of actions for follow-up (e.g. from capacity assessments or Project Appraisal Committee reviews). From the sample of partners reviewed, there was evidence of UN Women's attendance at some project related events / activities and review of reporting to confirm progress and reporting on impacts; however, monitoring actions were inconsistent, ad hoc and sometimes delayed. This meant that some partners received significant monitoring, while others received little to none with little reasoning as to why.

Reporting lapses were also noted, including the attachment of incorrect reports in the Partner and Grant Agreement Management System, information not captured in the system (e.g. orientation sessions) and misfiled documentation, which hinders accurate oversight and the tracking of project progress.

The lack of standardized guidance for partners, procedures for project managers and delays in processing has created challenges in coordination and delivery across multiple projects.

### Recommendation 6 (Medium):

The Multi-Country Office to review and strengthen (a) procedures, templates and team capacity for performing capacity assessments; (b) contracting and orienting of partners and the review of financial reporting; and (c) ongoing capacity-building and monitoring of partners.

## B. Governance, risk management and internal controls

The Multi-Country Office's organizational structure includes a Multi-Country Representative (P5) and a Deputy Country Representative (NOD; also Head of Programmes), supported by an Operations Manager (P3), two Planning Specialists (NOC and NPSA) and a UN Coordination Specialist (NOC). The control environment was challenged by leadership transitions, prolonged gaps in key roles and financial challenges with the recent halting of some major funding. These conditions contributed to the inconsistent application of internal controls noted during the audit period. Some of the procedures utilized did not support a robust control environment and the achievement of value for money.

### KEY OBSERVATIONS AND CONCLUSIONS

#### Observation 7: Office structure

The Multi-Country Office's current structure and resourcing is not aligned to the evolving operational and financial realities facing the region. Over the past two years, the office has experienced a high level of staff turnover, mostly due to the closure of major projects and ongoing funding constraints. These challenges have forced the office to discontinue multiple staff contracts, disrupting continuity and weakening institutional memory. As noted by Multi-Country Office management and the Regional Office, the most recent staff reductions were in response to the reduced financial situation. A review of the Multi-Country Office's resource requirements is still required considering the development of the new Strategic Note, and the new Multi-Country Sustainable Development Framework and project objectives, as well as funding and financial considerations.

Such a review will need to be conducted considering expectations related to the Multi-Country Office's regional coverage. The Multi-Country Office is responsible for supporting 22 countries and territories across the Caribbean, working with several UNCTs and Resident Coordinator offices. However, due to the loss of major projects and constrained core resources, the office is increasingly unable to maintain a consistent presence or effectively fulfill its coordination role in many of these countries, especially those outside of Barbados. This affects UN Women's visibility, engagement and effectiveness across the region.

As identified in a case prepared between ACRO and the Multi-Country Office to address the issues concerning the structure and the limited funding, a functional review had been identified as a key measure to consider the critical functions required to sustain the office effectively and how they will be funded and can respond to differing levels of available resources while delivering effectively on UN Women's mandate, and ensuring key operating conditions e.g. segregation of

duties. For instance, the M&R role now relies entirely on non-core (project-based) funds. The Planning and Coordination Specialist role at the Multi-Country Office level is funded through core resources, and the office also has Programme Coordination Analysts in the islands funded through non-core projects. This fragmented funding model is not sustainable and creates vulnerability in the Multi-Country Office's ability to maintain essential functions and support across the region.

#### Recommendation 7 (High):

The Multi-Country Office to initiate a formal functional review. Such a review would help assess whether the current structure aligns with the office's strategic objectives, resource availability and long-term goals. It should focus on clarifying reporting lines, identifying funding principles, strengthening coordination roles and ensuring that the Multi-Country Office has the staffing capacity and institutional resilience needed to deliver on its mandate across the Caribbean, aligned with the new Strategic Note and Multi-Country Sustainable Development Framework. Consideration of the extent of coverage across the region would be helpful to align with resources.

#### Observation 8: Decision-making and value for money

The audit noted significant weaknesses in past risk-based decision-making processes within the Multi-Country Office, particularly regarding the planning and execution of high-cost events and activities. Decisions were sometimes made without inclusive consultations, confirmation of budget availability, alignment with expected results and strategic priorities, or consideration of value for money before committing resources.

For example, one large event in the region was organized without confirmed funding, comprehensive cost-benefit analysis or defined outcome targets. In

another instance, a small number of participants were taken to India and Dubai for conferences to support their exposure to international business. While these initiatives may have had good intentions, the value for money impact was not clear. Consequently, some of these activities had limited measurable impact or clear strategic benefit. Operational and programme teams did not consistently escalate funding or implementation challenges at the time of the issues. However, it was noted that the Multi-Country Office did escalate issues in 2025 with new management in place and further detailed analysis.

Overall, the Multi-Country Office had lacked over the audit period a robust framework for strategic prioritization, budgeting discipline and accountability for decision-making, with relevant personnel not consistently involved providing their expertise and oversight. This increased the risk of resource misallocation and reputational risk.

### **Recommendation 8 (High):**

The Multi-Country Office to:

- Strengthen internal risk-based decision-making processes and procedures to ensure all major programme and operational initiatives undergo structured review, including consultation with relevant teams and clear documentation of expected results, costs and funding sources.
- Enforce budget discipline by requiring the pre-approval of all high-value activities through documented budget clearance, confirmed funding commitments and formal value-for-money assessments.
- Clarify roles and responsibilities across programme, operations and senior management teams to improve transparency and prevent post-facto approvals or fragmented decision-making.

### **Observation 9: Risk management**

While the Multi-Country Office's risk register was updated by the Operations Manager, after having the Risk Focal Point role assigned in mid-2025, and approved by the Multi-Country Representative, risk management was not fully embedded in day-to-day operations. As identified by the Multi-Country Office management, risks were not routinely discussed in senior management or programme meetings, and there was little structured follow-up on mitigation actions or acceptance of risk where mitigation measures cannot

be implemented due to funding constraints. The process for assessing and updating risks remains narrow, with limited involvement from programme teams or staff based outside Barbados. There was no systematic approach to ensuring that the risks identified during project planning or implementation are incorporated into the corporate risk register, as relevant.

Important operational risks that were clearly affecting the Multi-Country Office, such as financial management weaknesses, challenges in working with programme partners and difficulties in resource mobilization, were not fully reflected or appropriately rated in the risk register, or escalated in a timely manner, limiting the office's ability to respond proactively. This creates a gap between the risks experienced in practice and the risks formally monitored.

As a result of weak financial risk management, over the last couple of years, the Multi-Country Office has had to return significant funds to multiple donors.

Staff also highlighted that risk management was not seen as an active management tool but rather a procedural requirement. This limits meaningful analysis and reduces the usefulness of the risk register as a mechanism for guiding programme and operational decisions.

### **Recommendation 9 (Medium):**

The Multi-Country Office to embed risk management in day-to-day processes and decision-making through strengthened participation, accountability and escalation.

This could include placing the review of risks and issues as a standing item on the agenda of Senior Management Team and programme meetings; involving senior leadership and programme staff in risk assessments; clearly defining roles and procedures for escalating high or emerging risks; and by regularly reviewing and updating the risk register and mitigating actions.

## C. Operations

The Multi-Country Office's Operations team is led by the Operations Manager and comprises an Administrative Associate, an ICT Associate, a Finance Analyst, and a driver. While a host country agreement is in place for Barbados, similar agreements have not been established for the other countries and islands covered by the office.

Between January 2024 and November 2025, the procurement function processed 161 purchase orders amounting to approximately US\$ 1.2 million.

Although issues have been highlighted across Operations, the audit noted that operational practices have improved in recent months, particularly in filing and documentation, strengthening organization and institutional memory. The Multi-Country Office also demonstrated resilience during recent hurricanes by providing timely support to affected staff and communities, supporting staff welfare and continuity of operations.

### KEY OBSERVATIONS AND CONCLUSIONS

#### Observation 10: Human resources management

With recent changes to resources and a reduction in personnel (with more possible in the future), effective HR processes at the Multi-Country Office are vital to ensure continued and effective operations. IAS' review identified a need for improved processes, reviews, oversight and approvals across position management, recruitment and separations for both personnel and consultants.

In terms of recruitment, IAS noted an instance where a project position was upgraded to a higher level than mentioned in the project budget, without prior donor notification. Confirmation of the availability of funds prior to the approval of positions was also inconsistent; and payment of personnel and consultants was made via unrelated projects and sources of funds.

From its review of a selection of personnel recruitments, IAS noted instances where candidates were not forwarded to next stage of recruitment, using eligibility criteria not on vacancy notices and the lack of clear documentation on the determination of grade steps for personnel, creating challenges with transparency. Additionally, there was no verification of the educational/academic certificates submitted by selected candidates.

Consultant terms of reference lacked definition of the complexity and grade equivalence of all consultancy contracts, leading to what appeared to be inconsistent and high consultancy fees compared to the work carried out.

Verification of candidate's previous performance required improvement as some candidates did not submit performance evaluation reports from prior work

and some reference check reports were conducted by acquaintances.

For separations, IAS noted inconsistencies in conducting exit interviews for personnel; instances of termination of contracts prior to their initial end dates and unfulfilled deliverables; missing handovers; and personnel separated without completion of the required asset loan forms and HR checklists.

#### Recommendation 10 (High):

The Multi-Country Office to conduct a review of its recruitment and separation processes to identify bottlenecks, enhance control checkpoints, and strengthen oversight to improve efficiency and compliance.

#### Observation 11: Procurement

While the procurement process was established, IAS noted instances whereby different teams applied procurement policies and procedures inconsistently resulting in challenges to achieve and demonstrate value for money. This may be due to the gap in Operations Manager position for more than one year prior to June 2024 and resulting in lack of oversight.

**Non-adherence to the procurement policy and procedures:** Procurement and Contracts Management Policy principles require best value for money considering all relevant factors, including costs, benefits and the interest of UN Women. IAS reviewed 10 purchase orders, most of them from early 2024 and noted several areas for improvement that arose due to inconsistent knowledge and application of policies and procedures.

- Several purchase orders significantly exceeded the requisitions and original budgeted amounts.

- Several transactions were without purchase orders and contracts due to inadequate planning.
- Purchase orders for similar items with the same vendors were split, limiting review and oversight by the Regional Office and headquarters.
- Several invoices from vendors did not include itemized descriptions of the goods and services, which could result in processing payments without matching orders, invoices and receipts. This information should be requested to cross check with the PO prior to processing.
- There were several discrepancies between the chart of accounts for requisitions, purchase orders and actual payments to vendors due to the unavailability of funds. Approving officers did not always confirm transactions were fully funded before approvals.
- Undocumented performance evaluation of vendors for all purchase orders, including those above US\$ 100,000, prior to the processing of payments. This could result in continuous engagement of underperforming vendors.

### Recommendation 11 (Medium):

The Multi-Country Office to strengthen personnel's capacity and knowledge of procurement policy and procedures and value for money in procurement processes. This should be supported by oversight, reinforcing controls for timely planning of procurement activities supported by approved purchase orders and contracts; the confirmation of availability of funds and accurate account coding prior to financially committing UN Women; systematic three-way matching; evaluation and documentation of vendor performance, particularly for high-value procurements.

### Observation 12: Financial management

The Multi-Country Office is experiencing financial difficulties due to limited donor funding; and while financial management controls existed, they were not always consistently applied.

**Budget set-up:** For some projects, installments of donor funding were not correctly captured in Quantum by Project Managers and then approved. Inaccurate financial information disabled the ability to perform effective financial monitoring and oversight, resulting in several budget revisions over a year.

**Personnel contracts:** As identified by Multi-Country Office management, several personnel contracts had durations in the system that exceeded the durations of

the positions, which occurred due to inadequate monitoring and tracking of positions versus contracts across different modules on Quantum. Corrective measures have now been implemented. Some of this may be linked with absence of operations manager role in the office for over a year. Some personnel had contracts expiring in 2031 and 2044, potentially due to gaps in quality assurance at data entry.

**Reversal of transactions:** There were material reversals of transactions related to core and non-core projects after they had been approved in Quantum to apply them to different charts of accounts. Some were genuine corrections, and some were unfunded transactions that required additional funding from the Regional Office and headquarters, or use of core funds to cover the difference as a mitigation measure to correct budgetary distortions in projects and reduce exposure to risks.

**Post-facto approvals:** Personnel across the Multi-Country Office processed several financially significant post-facto approvals for procurement, travel, projects and events. These approvals were often granted after major financial and logistical commitments had already been made, in some cases without adequate consideration of budget availability. These post-facto approvals lacked clear root-cause analysis and effective risk mitigation measures, with some actions insufficient to prevent recurrence. Such practices weaken accountability; limit the ability to enforce contractual and quality assurance requirements; and reduce assurance that expenditure achieves value for money. Notwithstanding this, it also noted that the Multi-Country Office was able to reduce the number of post factos from 12 in 2024 to one in 2025.

**Non-compliant use of credit cards:** The guidelines for credit card use stipulate which transactions are allowed/disallowed, thresholds per transaction and daily and monthly limits. However, IAS noted several transactions above the US\$ 2,500 threshold, as well as disallowed charges. There were delays in the credit card reconciliation process between 2021 and 2024, but this significantly improved thereafter, and the Multi-Country Office has now discontinued the use of the credit card since early 2025 after identifying the risks associated

### Recommendation 12 (High):

The Multi-Country Office to:

- Engage with the Regional Office and relevant headquarters units to clarify procedures and ensure implementation of the procedures for

budget set-up, personnel contracts, non-core budget revisions and reversals.

- Implement checklists to support revisions and reversals, including comprehensive justification and supporting documentation for all changes with senior management sign-off.
- Implement procedures for budget oversight to identify instances of unfunded transactions.

### Observation 13: Travel management

The Multi-Country Office had processes in place to approve and oversee travel; however, IAS noted the following issues:

- Delays in planning for non-emergency missions, with travel requests not submitted at least 21 calendar days prior to the scheduled start of travel and travel tickets issued within less than the required 16-day advance-purchase policy timeframe, including cases of tickets issued less than 10 days in advance, with instances of missions approved while travel had already started. Some of these instances occurred due to late confirmation of attendance at events and sources of funds for the missions.
- Significant delays of several months in the submission and processing of travel claims due to inadequate supporting documents provided by travelers. Some travelers also bypassed rules by submitting multiple travel requests separating Daily Subsistence Allowance from flights, and then directly contacting travel agencies to issue flight tickets outside the system.
- Some missions were without travel plans, and some travel requests and claims were outstanding for several months.

This occurred due to the lack of accountability for travelers to follow the duty travel policy and resulted in reduced value for money. The Multi-Country Office acknowledged the challenges and committed to continue to improve. As a first step, the Multi-Country Office issued a memo with a standard operating procedure for travel to clarify the expectations of UN Women.

#### Recommendation 13 (Medium):

The Multi-Country Office to (a) reinforce accountability and compliance by regularly reminding personnel of the responsibility to adhere to the Duty Travel Policy requirements for planning, processing and documentation of travels; (b)

escalate policy exceptions and violations to the Multi-Country Representative for appropriate actions. The Multi-Country Office to also centralize communication with the travel agencies through authorized designated travel focal points to ensure flight tickets are only issued in compliance with the travel policy and procedures; and (c) enhance monitoring and use of travel exception reports to timely identify and resolve pending travel actions.

### Observation 14: Standard Basic Assistance Agreements

Standard Basic Assistance Agreements outline terms for UN-supported development projects and technical assistance in the countries where UN Women works.

IAS noted that the Multi-Country Office only signed an exchange of letters for the Standard Basic Assistance Agreement for Barbados. For the other 21 islands under its purview, the Multi-Country Office operated without an exchange of letters or other agreements with the respective governments. IAS notes that the headquarters Legal Section had already provided guidance to the Multi-Country Office in September 2021 regarding the 21 islands; however, the Multi-Country Office did not follow up with the individual governments to finalize signed agreements. Although IAS did not note any ongoing disputes with the respective governments, the absence of agreements with the 21 islands could result in a lack of protection for UN Women personnel and assets while implementing activities, including unconfirmed immunities and privileges.

#### Recommendation 14 (High):

The Multi-Country Office to initiate formal processes for the exchange of letters with the governments of the other 21 islands under its purview to ensure formal protection of UN Women personnel and confirm the related immunities and privileges as appropriate.

### Observation 15: Common premises occupancy and cost obligations

The Multi-Country Office signed Common Premises Occupancy Memorandums of Understanding with UNDP for office space on several islands, including Barbados. As per the Memorandum of Understanding, for UN Women to vacate any premises, it needs to find another UN agency to take over the vacated space or there needs to be an agreement among the remaining

agencies to absorb the costs currently assigned to UN Women, failing which, UN Women would need to continue paying for the office space.

As identified by the Multi-Country Office management, with the downsizing of the office in Barbados and the other islands and funding uncertainty for 2026, the office no longer needs the space it initially occupied. However, UN Women is unable to opt out of the common premises agreement.

Should this situation continue, it will result in additional pressure on the Multi-Country Office's limited financial resources as it may have to absorb common costs even without personnel using the premises. The Multi-Country Office has been pursuing other UN agencies to take over its space; however, this has proved challenging due to similar financial constraints across the system.

### **Recommendation 15 (Medium):**

The Multi-Country Office to escalate the challenges in opting out of the Common Premises Occupancy Memorandum of Understanding to the Regional Director initially and if not resolved to HQ leadership to enable negotiation with UNDP at headquarters level and to identify an amicable resolution.

### **Observation 16: Security**

Business Continuity Protocols and the Crisis Management Checklist should be tested and updated in the Business Continuity and Crisis Management Application at least annually. While the protocols and checklist have been updated, they have not been tested since July 2024; and the Everbridge messaging system has not been tested since November 2024 and should be tested at least quarterly. Although the Multi-Country Office is low risk from a security perspective, the islands in the Caribbean are prone to natural disasters such as hurricanes, which increases the importance of such protocols being up to date and tested. The Multi-Country Office management had identified this need, however due to the complex re-structuring process, decided to move the exercise to 2026.

***Advisory note: The Multi-Country Office to prioritize business continuity and crisis protocol testing in line with UN Women policy.***

## D. General observations

### Observation 17: Oversight and supervision from Regional Office and headquarters

The audit noted opportunities to strengthen the effectiveness and timeliness of regional oversight within UN Women's decentralized operating and accountability model. Whilst there was some monitoring and meetings with the Multi-Country Office in place, oversight by the Regional Office was largely conducted at a high level and relies on escalation from the Multi-Country Office. There was limited availability and clarity on indicators that should trigger timely intervention by the Regional Office or Headquarters. As a result, escalation and corrective actions were at times delayed. The issue primarily reflects gaps in documentation, available data and reporting to enable monitoring, structured approach, escalation processes, and defined intervention thresholds.

Per Regional Office management, corporate policies do not prescribe oversight standards. Further, the rollout and stabilization of key Quantum and payroll dashboards occurred late in 2024, constraining the availability of real-time financial information to the RO and HQ. Delays in Multi-Country Office inputs and the lack of a consolidated repository for monthly review summaries further reduced the ability to detect emerging issues at an early stage. As a result, some issues were identified later than desirable. These delays appear to stem from a combination of evolving system tools, gaps in documentation processes, and limited clarity regarding risk thresholds and escalation pathways across the Multi-Country Office, Regional Office, and Headquarters.

As a result of these gaps, there is increased risk of potential inappropriate use of resources, and delayed identification of issues that have adverse financial and potentially reputational outcomes. Some of these risks crystallized during the audit period. If not addressed across the Multi-Country Office, Regional Office and headquarters, these gaps could continue to expose the organization to financial, compliance and reputational risks.

### Recommendation 16 (High):

The Regional Office to revisit and strengthen current oversight arrangements by adopting a more proactive and risk-based approach to monitoring, supported by clearer triggers for timely intervention.

### III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
1: Communications and Advocacy	<p>Recommendation 1.</p> <p>The Multi-Country Office to:</p> <ul style="list-style-type: none"> <li>Formally review and approve its existing communications strategy, ensuring it aligns with the Strategic Note and current programmatic and location priorities; and clarify communication objectives, roles and expectations across the office.</li> <li>Develop and implement a results-based annual communications workplan with defined objectives, indicators, timelines, responsibilities and resource needs. It should also include formal and regular monitoring of</li> </ul>	<p>Agree</p> <p>The MCO acknowledges the recommendation and recognizes the importance of ensuring quality, alignment and accountability in communications strategizing and planning.</p> <p>Considering that the current Strategic Note is in its final year of implementation, and that a new one and related structural decisions are forthcoming, the MCO believes it is more effective to adopt a phased approach for this recommendation. In this sense, for 2026, the MCO will prioritize the implementation of a result based workplan aligned with project needs and available resources.</p> <p>The formal review and approval of a comprehensive communications strategy will be aligned with the development of the new SN, ensuring strategic coherence, sustainability and value for money.</p>	Multi-Country Office	Medium	<p>1-Develop and approve a result-based communication workplan for 2026, aligned with project needs and available resources</p> <p>2-Develop a communications strategy aligned to the SN with objectives, roles and expected results across the office. The strategy will provide the framework for annual workplans.</p>	<p>30 June 2026 for final approval of the workplan</p> <p>31 March 2027</p>

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
	progress to strengthen accountability and effectiveness.					
2: Coordination mandate	<p>Recommendation 2.</p> <p>The Multi-Country Office to:</p> <ul style="list-style-type: none"> <li>Develop and formally adopt a dedicated coordination strategy, outlining clear priorities, roles, responsibilities and expected results for UN Women's coordination mandate across the Caribbean.</li> <li>Establish a cost coordination workplan linked to the Strategic Note results framework to ensure structured implementation, monitoring and accountability.</li> <li>Strengthen and adequately resource the coordination function by using the upcoming functional analysis to identify priorities, the required staffing levels, skillsets</li> </ul>	<p>Agree</p> <p>The MCO acknowledges the recommendation and recognizes the importance of a clearly articulated coordination framework from UN Women to support the mandate across the Caribbean.</p> <p>The MCO recognizes that the lack of a dedicated strategy affects delivery coherence across the UN system. In the current context, coordination functions continue to be implemented through existing work at the UNCT level, GTG interagency mechanisms, providing a functional structure for coordination work and interventions.</p> <p>Considering ongoing UN reform processes, the forthcoming functional review, and the development of a new UNSDCF and SN by December 2026, the MCO considers it more effective to adopt a phased approach.</p> <p>For 2026, coordination activities will be implemented through a costed coordination workplan aligned with current SN and UNSDCF, while the formal development and adoption of a comprehensive coordination strategy will be aligned with the new SN in 2027.</p>	Multi-Country Office	Medium	<p>3-Develop a comprehensive coordination strategy aligned to the new SN and the new UNSDCF (including elements arising from the UN reform)</p> <p>4-Develop and approve a costed coordination workplan for 2026 aligned to current SN and UNSDCF to strengthen positioning and visibility across the UN system in the Caribbean</p> <p>5-Utilize the functional review to identify priorities required staffing levels and funding needs for the coordination function and integrate the outcomes into the coordination strategy and future workplans.</p>	<p>31 May 2027</p> <p>31 August 2027</p> <p>Subject to the functional analysis to be conducted by HQ</p>

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
	and funding needs.					
3: Resource Mobilization	<p>Recommendation 3.</p> <p>The Multi-Country Office to:</p> <ul style="list-style-type: none"> <li>Update and align the Resource Mobilization Strategy with the current and 2027-31 Multi-Country Sustainable Cooperation Framework, supported by a clear structure for management and oversight, defined roles and responsibilities, and biannual reviews.</li> <li>Establish a structured donor mapping and engagement plan; ensure consistent use of a pipeline for tracking proposals; and introduce a quality assurance mechanism for proposal development</li> </ul>	<p>Agree</p> <p>The MCO recognizes that strengthening resource mobilization is critical to ensuring the sustainability of programme delivery and institutional continuity. Addressing this recommendation will directly support the office's ability to plan, prioritize and sustain programmatic interventions.</p> <p>At the same time, the MCO notes that the current UNSDCF and SN conclude in December 2026, with new frameworks to take effect in 2027. In this context, the MCO considers it more effective to adopt a phased approach, ensuring immediate implementation of resource mobilization actions while aligning the development of a strategy to the new UNSDCF and SN.</p> <p>This will allow the MCO to activate immediate fundraising efforts, strengthen pipeline management and quality assurance of proposals, while avoiding investing in a strategy that may require revision once the strategic priorities, programme coverage and structural decisions are finalized</p> <p>The MCO will develop a donor mapping in 2026 for immediate efforts aimed at mobilizing resources as well as tracking</p>	Multi-Country Office	High	<p>Develop interim resource mobilization measures in 2026 to strengthen sustainability and immediate fundraising capacity including:</p> <p>6-Establish a donor mapping and engagement matrix aligned with current SN</p> <p>7-Implement the use of a template using SP excel file to track pipeline to be reviewed in Programme meetings and Senior Management meetings quarterly.</p> <p>8-Ensure mandatory use of PAC mechanism for proposal development, as a quality assurance mechanism (above 50k USD).</p> <p>9-Develop and align a comprehensive Resource Mobilization Strategy in 2027 with new UNSDCF and the SN, including governance arrangement and periodic review.</p>	<p>30 June 2026</p> <p>30 June 2026</p> <p>30 June 2026</p> <p>30 April 2027</p>

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
		the pipeline and implement mechanisms for proposal development. On the other hand, the resource mobilization strategy will be deferred to 2027.				
4: Strategic Note implementation and monitoring	<p>Recommendation 4.</p> <p>The Multi-Country Office to:</p> <ul style="list-style-type: none"> <li>Strengthen monitoring and reporting by establishing a formal evaluation plan and clear roles and responsibilities for M&amp;R personnel in the review of Strategic Note results reporting; and by enhancing the review of donor reporting, learning from evaluations and following up on recommendations.</li> <li>Enhance data collection and validation by standardizing monitoring tools and templates; introducing quality assurance measures such as spot checks and data verification; and ensuring the centralized review of performance data to support evidence-based decision-making.</li> </ul>	<p>Agree</p> <p>The MCO acknowledges the recommendation and recognizes the importance of strengthening monitoring, reporting and learning mechanisms to support effective implementation of the SN and evidence-based decision making.</p> <p>The assessment highlights that this is a weakness affecting data quality, result based management and lesson learnt processes.</p> <p>The MCO also notes that implementing comprehensive monitoring and evaluation measures in the midst of a re-structuring process may introduce operational fatigue and additional workload pressures, particularly given the limited number of active projects, the process of developing a new UNSDCF and SN and existing funding constraints for the M&amp;R function.</p> <p>In this context, and considering that the functional review will be conducted, the MCO will undertake a phased approach, prioritizing essential monitoring and reporting controls in the short term, while aligning broader evaluation planning, tools and role clarification for a later stage.</p>	Multi-Country Office	Medium	<p>Strengthening monitoring of ongoing projects for 2026 by:</p> <p>10-Formalize an internal workflow for donor reporting review to ensure quality assurance, accuracy and consistency prior submission.</p> <p>11-Ensure that any new project, where applicable and donor funded, includes appropriate evaluation or learning elements, which will be documented at project approval stage and reflected in evaluation plans.</p> <p>12-Ensure follow up and monitoring with the PMs of indicators for those ongoing projects in 2026 in alignment to donor agreements. The programme meetings will be used as a platform for detailed presentation with escalation through senior management forums/meetings as required.</p> <p>13-Coordinate with ACRO support to formally establish an evaluation plan, monitor tools for SN as well as templates for spot-checks and data verification.</p>	<p>30 June 2026</p> <p>30 June 2026</p> <p>30 June 2026</p> <p>31 March 2027</p>

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
5: Project design and portfolio management	<p>Recommendation 5.</p> <p>The Multi-Country Office to strengthen project management processes, capacity and oversight processes. This starts with procedures to ensure consideration and implementation of mitigating actions to manage project risks and effective quality assurance; and continues with oversight of project implementation. Roles and responsibilities across finance, programme and operations should be reinforced to ensure coordinated project implementation, escalation of issues and timely corrective action.</p>	Agree	Multi-Country Office	High	Ensure that all new projects include risk informed planning at inception including:	31 October 2026
		<p>The MCO acknowledges the recommendation and recognizes that strengthening project design, management and portfolio oversight is critical to mitigating programmatic, financial and reputational risks. The Office agrees that weaknesses at the project design and early implementation stages increase the likelihood of delayed delivery, budget misalignment and late detection of risks.</p>			14-Mandatory HR and procurement planning for project implementation.	31 October 2026
		<p>The MCO considers it essential to prioritize practical, risk-based project management measures that strengthen planning, oversight and escalation, while avoiding the introduction of parallel tools or excessive reporting requirements during a period of re-structuring and functional review.</p>			15-Accurate budget set up in ERP prior implementation using the project document. For the case of multi-year projects, a template will be developed to ensure balance carry forward plus the yearly budget and alignment to figures in the ERP.	31 October 2026
		<p>Accordingly, the MCO will adopt a proportionate approach focusing in the short term on strengthening project planning, budget set up and management oversight for higher value projects and reinforcing the escalation process.</p> <p>The MCO will ensure alignment of project management capacity-building and system enhancements with the outcomes of the functional review and decisions.</p>			16-Implement mandatory training on Project Management for all Programme Managers.	31 October 2026
					17-Develop a standard page (template) for projects above US\$ 50,000 so the Programme Managers can present an update of projects to the Head of Programme every two months with:	
					<ul style="list-style-type: none"> <li>- delivery status as per outputs defined in the project and donor agreement (on track, at risk-cancellation, delay or completed)</li> <li>- budget vs delivery and commitments</li> <li>- key risks and</li> <li>- escalation needs (escalation will be triggered based on the indicators of the template)</li> </ul>	
					18-Implement as a standing agenda	

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
					point in Senior Management Meetings, a review cases of projects with escalation needs or at risk (to ensure corrective actions and accountability).	31 October 2026
6: Programme partner management	Recommendation 6. The Multi-Country Office to review and strengthen (a) procedures, templates and team capacity for performing capacity assessments; (b) contracting and orienting of partners and the review of financial reporting; and (c) ongoing capacity-building and monitoring of partners.	Agree The MCO agrees there was weakness in partner selection, capacity assessment, monitoring and oversight. The MCO will prioritize the application of existing controls and document it.	Multi-Country Office	Medium	19-At the Operations Management level establish a checklist for analysis of risk revision. This document is to be uploaded to the risk assessment platform. 20-Standardize and implement the Programme Partner Capacity toolkit to be used during partner induction and ongoing capacity building engagements. 21-Implement mandatory partner management training for Programme Managers and Programme Associates/Assistants, leveraging online HQ-led sessions with a minimum of two sessions completed. 22-Include partner aged advances and reporting on the senior management meeting standing agenda points. 23-Integrate partner management in the Programme Manager performance discussions and planning reviews.	30 June 2026  30 June 2026  31 December 2026  30 June 2026  31 December 2026
7: Office structure	Recommendation 7. The Multi-Country Office to initiate a formal functional	Agree The MCO agrees with the recommendation and the risk associated. The MCO	Multi-Country Office	High	24-Request a functional analysis to SPRED/Change Management Unit (as anticipated in the business case)	30 June 2026

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
	<p>review. Such a review would help assess whether the current structure aligns with the office's strategic objectives, resource availability and long-term goals. It should focus on clarifying reporting lines, identifying funding principles, strengthening coordination roles and ensuring that the Multi-Country Office has the staffing capacity and institutional resilience needed to deliver on its mandate across the Caribbean, aligned with the new Strategic Note and Multi-Country Strategic Development Cooperation Framework. Consideration of the extent of coverage across the region would be helpful to align with resources.</p>	<p>highlights that this action has cost implications for the office which will be included in the workplan.</p>				
<p>8. Decision-making and value for money</p>	<p>Recommendation 8. The Multi-Country Office to: Strengthen risk-based decision-making processes and procedures to ensure all major programme and operational initiatives undergo structured review, including consultation with relevant teams and clear documentation of expected results, costs and funding</p>	<p>Agree in part The MCO acknowledges that in the past some decisions were taken without sufficient structure and assessment of risk and value for money. The MCO has strengthened decision making process and further recognizes the need to formalize these practices. The clarification of roles and responsibilities will be derived from the functional analysis.</p>	<p>Multi-Country Office</p>	<p>High</p>	<p>25- Create and implement a workflow/SOP for initiatives/contracts/events &gt;= US\$ 50,000 must be pre-approved by the senior management (including budget availability and funding source, inclusion in workplan, alignment with donor/project requirements, expected results, and justification for value for money). 26- Use the functional analysis for definition of roles and responsibilities across programme</p>	<p>30 June 2026  Subject to functional analysis</p>

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
	<p>sources.</p> <p>Enforce budget discipline by requiring the pre-approval of all high-value activities through documented budget clearance, confirmed funding commitments and formal value-for-money assessments.</p> <p>Clarify roles and responsibilities across programme, operations and senior management teams to improve transparency and prevent post-facto approvals or fragmented decision-making.</p>				and operations.	
9: Risk management	<p>Recommendation 9.</p> <p>The Multi-Country Office to embed risk management in day-to-day processes and decision-making through strengthened participation, accountability and escalation. This could include placing the review of risks and issues as a standing item on the agenda of Senior Management Team and programme meetings; involving senior leadership and programme staff in risk assessments; clearly defining roles and procedures for escalation of high or emerging risks; and by regularly reviewing and updating the</p>	Agree	Multi-Country Office	Medium	<p>27-Include the risk report and mitigation monitoring as a standing agenda item in monthly Senior Management Meetings with minute/email documenting decisions, escalation and follow up actions.</p> <p>28-Include in all Programme meetings a session on risk and mitigation monitoring with updates reflected in the risk register and meeting minutes.</p> <p>29-Ensure that agreed mitigation actions assigned to personnel are reflected in PMDs.</p>	<p>30 June 2026</p> <p>30 June 2026</p> <p>31 December 2026</p>

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
	risk register and mitigating actions.					
10: HR management	<p>Recommendation 10.</p> <p>The Multi-Country Office to conduct a review of its recruitment and separation processes to identify bottlenecks, enhance control checkpoints, and strengthen oversight to improve efficiency and compliance</p>	<p>Agree</p> <p>The MCO acknowledges the recommendation and highlights that the office is going through a restructuring process and a functional review.</p> <p>The MCO will prioritize the standardization and documentation of recruitment of consultants and separation of personnel (considering the office is not currently planning to expand).</p> <p>The MCO will avoid fatigue by implementing staff recruitment checklist by 2027 once the functional analysis is concluded.</p>	Multi-Country Office	High	<p>30-Implement an SOP for consultancies including control checkpoints, workflow and timelines.</p> <p>31-Implement a checklist for the process of personnel separation as a guidance tool for the process.</p> <p>32-Create and implement an asset form for all personnel to be used as a tracking tool for onboarding and separation.</p> <p>33-Prepare a recruitment checklist for personnel</p>	<p>30 June 2026</p> <p>30 June 2026</p> <p>30 June 2026</p> <p>28 February 2027</p>
11: Procurement	<p>Recommendation 11.</p> <p>The Multi-Country Office to strengthen personnel's capacity and knowledge of procurement policy and procedures and value for money in procurement processes. This should be supported by oversight, reinforcing controls for timely planning of procurement activities supported by approved purchase orders and contracts; the confirmation of availability of funds and accurate account coding prior</p>	<p>Agree</p> <p>The MCO acknowledges that procurement practices in the past were not consistently aligned with corporate requirements in all cases. The Office has since implemented corrective measures to strengthen compliance, oversight and value for money to prevent recurrence of these issues.</p>	Multi-Country Office	High	<p>34-Develop and implement a procurement SOP with escalation measures and accountability assurance.</p> <p>35-Conduct a targeted procurement training by ACRO to Programme and Operations.</p> <p>36-Enforce an annual procurement plan.</p> <p>37-Implement a vendor performance template as part of supporting documentation for payment to vendors.</p>	<p>30 July 2026</p> <p>31 July 2026</p> <p>31 July 2026</p> <p>31 July 2026</p>

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
	to financially committing UN Women; systematic three-way matching; evaluation and documentation of vendor performance, particularly for high-value procurements.					
12: Financial management	<p>Recommendation 12.</p> <p>The Multi-Country Office to:</p> <ul style="list-style-type: none"> <li>Engage with the Regional Office and relevant headquarters units to clarify procedures and ensure implementation of the procedures for budget set-up, personnel contracts, non-core budget revisions and reversals.</li> <li>Implement checklists to support revisions and reversals, including comprehensive justification and supporting documentation for all changes with senior management sign-off.</li> <li>Implement procedures for budget oversight to identify instances of unfunded transactions.</li> </ul>	<p>Agree</p> <p>Whilst past weaknesses were identified and addressed to improve current practices, and the actions will focus on formalizing controls rather than correcting ongoing deficiencies.</p> <p>The reversals done in the Office were processed to mitigate risks exposure with projects. This was a measure consulted with the ACRO.</p> <p>With the functional analysis the roles and responsibilities will be further formalized.</p>	Multi-Country Office	High	<p>38-Include in the monthly closure checklist the item related to position and contract management as oversight and in case of escalation needed take the issue to the Senior Management Team.</p> <p>39-Implement a budget revision checklist introduced by headquarters PSMU in 2023 to be signed by the Programme Manager.</p> <p>40-Implement a workflow in which Finance personnel formally review, validate and document budget set up with specific supporting documents.</p>	<p>30 June 2026</p> <p>30 June 2026</p> <p>31 December 2026</p>

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
13. Travel management	<p>Recommendation 13.</p> <p>The Multi-Country Office to (a) reinforce accountability and compliance by regularly reminding personnel of the responsibility to adhere to the Duty Travel Policy requirements for planning, processing and documentation of travels; (b) escalate policy exceptions and violations to the Multi-Country Representative for appropriate actions. The Multi-Country Office to also centralize communication with the travel agencies through authorized designed focal points to ensure flight tickets are only issued in compliance with the travel policy and procedures; and (c) enhance monitoring and use of travel exception reports to timely identify and resolve pending travel actions.</p>	Agree	Multi-Country Office	Medium	<p>41-Develop and implement a travel SOP. The SOP will also address escalation for non-compliance.</p> <p>42-Identify two focal points to directly deal with the travel agent for air tickets to ensure compliance</p>	<p>31 December 2026</p> <p>31 December 2026</p>
14. Standard Basic Assistance Agreements	<p>Recommendation 14.</p> <p>The Multi-Country Office to initiate formal processes for the exchange of letters or other agreements with the governments of the 21 islands under its purview to ensure formal protection of UN Women personnel and confirm the related immunities and</p>	<p>Agree</p> <p>The MCO acknowledges the importance of formalizing legal arrangements with host governments. The Office also recognizes that compliance with host country must be balanced against operational realities and risk exposure.</p> <p>The MCO notes that legal presence is linked to coverage priorities under the UNSDCF, the SN (which will end in 2026)</p>	Multi-Country Office	High	<p>43-Prioritize the formal exchange of letters in locations with an established or sustained physical presence.</p> <p>44-Prepare a legal mapping of current country presence, operational coverage and linkage to project timelines to determine whether letters should be sent to other</p>	<p>31 December 2026. - subject to the new Representative onboarding</p> <p>30 June 2026</p>

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
	privileges as appropriate.	and ongoing projects.  Currently, several country presences are linked to projects concluding and coverages modalities might be subject to change.  In this context, the MCO will undertake a risk based and phased approach, prioritizing letters in locations with an established and sustained physical presence, avoiding unnecessary legal process in locations without permanent footprint.			locations once the Representative is in office.	
15: Common premises occupancy and cost obligations	Recommendation 15.  The Multi-Country Office to escalate the challenges in opting out of the Common Premises Occupancy Memorandum of Understanding to the Regional Director initially and if not resolved to HQ leadership to enable negotiation with UNDP at headquarters level and to identify an amicable resolution.	Agree  The MCO confirms that actions have been initiated for consultation with Legal Office in HQ and ACRO. Furthermore, the MCO has also escalated the issue to the RCO to address the challenges related to common premises occupancy.	Multi-Country Office	Medium	45-After consultations being conducted, formally escalate to ACRO the issue related to MOU on common premises occupancy with the response from the legal unit.	30 June 2026
16: Oversight and supervision from Regional Office and headquarters	Recommendation 16.  The Regional Office to revisit and strengthen current oversight arrangements by adopting a more proactive and risk-based approach to monitoring, supported by clearer triggers for timely	Agree	Regional Office	High	MA 1: Develop and implement clear, quantitative risk-based triggers for RO intervention (e.g., ageing thresholds, repeated delayed FACE submissions, partner advances > X days, PPM variances). And clear accountability within the RO.  Regional office to discuss with FMS the need for an establish an	30 June 2026  30 September

Observation	Recommendation	Agree or Disagree	Responsible Unit	Priority	Action Plan	Implementation date
	intervention.				<p>automatized and standardized template and repository for documenting monthly financial accounts closure (CO/MCO/RO), aligned with MECl, with clear oversight from RO focal points</p> <p>Implement Risk Management Policy/Procedure that contains RRM committee and TORs, detailed risk escalation process.</p> <p>Communicate, reaffirm and enforce first-line accountability of CO/MCO for day-to-day monitoring and review of projects in line with delegation of authority policy.</p> <p>Conduct quarterly joint RO oversight clinics based on QBR performance review, forward looking approach, and risk escalation information, particularly for high-risk offices, ensuring documented review and follow-up.</p>	<p>2026</p> <p>30 September 2026</p> <p>Ongoing</p> <p>30 September 2026</p>

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

## A. AUDIT RATINGS

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

## B. PRIORITIES OF AUDIT RECOMMENDATIONS

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

# 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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