

COUNTRY OFFICE AUDIT

# UN WOMEN COUNTRY OFFICE IN SOUTH SUDAN

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>CEDAR</b>	Convention on the Elimination of All Forms of Discrimination Against Women
<b>CSO</b>	Civil Society Organization
<b>ERM</b>	UN Women’s corporate platform for Enterprise Risk Management
<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>PAC</b>	Project Appraisal Committee
<b>UNCT</b>	United Nations Country Team
<b>UNCT-SWAP</b>	United Nations Country Team System-Wide Action Plan
<b>UNSDCF</b>	United Nations Sustainable Development Cooperation Framework
<b>UN Women</b>	United Nations Entity for Gender Equality and the Empowerment of Women

# EXECUTIVE SUMMARY

## Audit objective and scope

The UN Women Internal Audit Service (IAS) of the Independent Evaluation, Audit and Investigation Services (IEAIS) conducted an internal audit of the UN Women Country Office in South Sudan from September to November 2025.

UN Women management is responsible for adequately designing and effectively maintaining governance, risk management and control processes to ensure that UN Women's objectives are achieved. IAS is responsible for independently assessing the adequacy and effectiveness of these systems and processes.

The audit aimed to assess the adequacy and effectiveness of the governance arrangements, risk management practices and control processes relating to the following areas and subareas:

- **Strategic priorities, programmes and project management:** strategic positioning, priorities setting, coordination of gender mainstreaming, advocacy and resource mobilization, programme and project management, management of programme partners.
- **Governance, risk management and internal control system:** office structure and delegations of authority, control environment, risk management, data quality and implementation of recommendations from prior oversight reports.
- **Operations:** management of procurement, human resources (HR), finance and budget, information and communication technology (ICT), travel, assets, and safety and security.

The audit covered the state of governance, risk management and internal controls based on a sample of Country Office activities related to strategic priorities and programmes from January 2023 to 31 July 2025. For operations controls, the sample covered transactions from 1 January 2024 to 31 July 2025. Quantum-recorded expenditure for the Country Office totalled US\$ 9.4 million in 2024 and US\$ 4.4 million for January–July 2025. During this time, there was an Office in Juba and two sub-offices: one in Wau and one in Yambio.

As part of its regular audit procedures, IAS conducted an anonymous survey of Country Office personnel with an 87 per cent response rate. The results of the survey have been incorporated throughout the report.

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

## Audit opinion and overall audit rating

IAS acknowledges the following achievements and good practices. The Country Office:

- was well recognized as a strong partner in gender programming and utilized its convening power for women and girls, including for the launch of the South Sudan Women's Charter. The Country Office also developed a training manual to assist the government in implementing gender policy.
- assisted the government with Beijing +30 reports, CEDAW reporting, the Voluntary National Report, Common Country Assessment and Country Gender Profile.
- increased the capacities of women and girls to participate in the Reconstituted National Constitutional Review Commission and Permanent Constitution-making process.
- identified 21 women-owned enterprises to explore future engagement and sourcing opportunities as commitment for gender-responsive procurement.
- uses several Long-Term Agreements for efficiency.

IAS assessed the overall state of governance, risk management and internal controls in the Country Office 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 is based on the state of affairs during the audit period. During this time, there were three changes in the Country Representative role before the appointment of the current Representative. While support and oversight were provided by the Regional Office and headquarters, during the transition, some of these interventions were delayed.

Due to frequent leadership transitions and personnel turnover, and sometimes weak quality assurance, the Country Office suffered several challenges requiring management intervention:

- The role in coordination could be strengthened.
- The sustainability of the Country Office and projects was dependent on a few key donors and

there were challenges with the office structure, which might not be fit-for-purpose. There is a need to realign the Country Office's structure with available resources, Strategic Note and assess the viability of the sub-offices.

- Relationships with some key donors were strained, and the Country Office management is addressing this as one of their priorities.
- Programme and Operations teams need to collaborate during the negotiation of projects with donors to ensure project budgets adequately include all necessary functions/roles.
- Inconsistent understanding of process requirements and weak quality assurance reviews resulted in gaps in the design of projects, and donor and programme partner agreements. Subsequently, there were significant implementation delays at both project and partner levels and some failures to meet some provisions of donor agreements. Some of these issues have already resulted in a loss of expected funding.
- The monitoring and reporting function was weak, which negatively impacted the validity of reported results for the Strategic Note and projects.
- Risk management and controls had not been effectively embedded in decision-making and governance processes.

IAS acknowledges that the current Country Representative (who assumed office in March 2025), alongside the new Operations Manager, have already started to make improvements. It is anticipated that these improvements will continue to enhance the Country Office and the control environment. IAS will verify the effectiveness of these measures during the audit recommendation follow-up process. Structured and consistent oversight and support from the Regional Office and headquarters as second line of defence would also help to ensure the Country Office's continued improvement.

IAS made 17 recommendations to address the areas for improvement, 7 of which are ranked as high priority, 10 as medium priority.

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 seven high-priority recommendations include:

**Recommendation 5:** The Country Office, with the support of the Regional Office, to strengthen results-based project management and oversight processes, by

ensuring comprehensive project planning and effective quality assurance; and enhancing the monitoring and tracking of progress against agreed targets. Also track non-standard donor agreement conditions; effectively utilize the results of donor verification exercises; and identify project aspects that require new procedures.

**Recommendation 7:** The Country Office, in collaboration with the Regional Office, to enhance monitoring and oversight of partner activities; and adherence to partner agreements to ensure partners effectively and efficiently achieve good quality and intended results in a timely manner, supported by timely reports and evidence to enable the liquidation of outstanding partner advances and utilization of feedback from governance committees.

**Recommendation 8:** The Country Office, in collaboration with the Regional Office, to review the structure, functions and control environment of the office and ensure it is fit-for-purpose, aligns with available resources and strategic priorities. Consider critical functions, transition, handover processes, continuous capacity development and accountability to ensure effectiveness, sustainability and a conducive work environment.

**Recommendation 10:** The Country Office, with the support of the Regional Office, to strengthen risk management by conducting timely risk reviews and discussions, keeping the risk register and mitigation owners updated and ensuring and tracking effective mitigation actions. Reviews and validations to also account for changes that may affect likelihood and impact of risks.

**Recommendation 11:** The Country Office to strengthen implementation and reporting on assurance and oversight recommendations with a systematic mechanism to facilitate the operationalization and implementation of all accepted recommendations and management actions.

**Recommendation 12:** The Country Office to review and update local recruitment practices to identify and address bottlenecks, enable the timely completion of recruitment, and apply clear checkpoints for application of economical and appropriate consultancy fees and the contract modality.

**Recommendation 13:** The Country Office to strengthen controls by implementing Standard Operating Procedures for project cash advances, including ensuring correct use and validation of the Chart of Accounts to always charge expenses to appropriate accounts; and enforce the timely liquidation of project cash advances from personnel.

The 10 medium (Important) priority recommendations mean that “action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women”. These recommendations are focused on strengthening the visibility of the Country Office and its results; roll-out of the coordination strategy and improving performance against the UNCT-SWAP scorecard; diversification of donor base; expediting achievement of Strategic Note results while also ensuring the validity of reported results; strengthening the controls around selection and contracting of programme partners; conducting financial viability assessments of sub-offices; ensuring a consistently conducive control environment; improving operational processes; and exploring avenues to increase security risk management resources.

Recommendation 17 is addressed to the Policy, Programme and Intergovernmental Division (PPID) and Programme Support Management Unit (PSMU) to develop and roll out a guidance for working with international financial institutions for use by Regional and Country Offices.

### Management comments and action plan

The Country Office, Eastern and Southern Africa Regional Office and PPID 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

UN Women has worked in South Sudan since 2016, with support through UNIFEM prior to 2016. The Country Office reports to the Regional Office for Eastern and Southern Africa. The main office in the country is located in Juba, with field sub-offices in Wau and Yambio.

South Sudan became an independent nation in July 2011. However, prolonged conflict and civil unrest; persistent subnational violence; weak institutional capacity to effectively manage public resources; and displacement have intensified development and humanitarian needs. South Sudan remains impacted by fragility, economic stagnation and instability. Poverty and high rates of unemployment disproportionately affect women, girls and youth.

The Country Office mainly focused on four thematic areas: Women’s leadership and participation in gender-responsive governance; Women’s Economic Empowerment; Ending Violence Against Women and Girls; Women, Peace and Security and coordination. The Country Office’s Strategic Note and Annual Work Plans covered the period 2023–2025. The Strategic Note has been extended to 2027 in line with the UN Sustainable Development Cooperation Framework (UNSDCF). As of 4 August 2025, according to the OneApp HR dashboard, the Country Office employed 10 personnel with fixed-term appointments; 1 individual on temporary appointment; 23 individuals on national personnel service agreement; 10 consultants on Special Service Agreements; and 4 United Nations Volunteers.

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

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

Year	2023	2024	2025*
Total budget target (US\$)	17,223,555	30,629,494	16,441,057
Total actual budget (US\$)	8,903,924	16,175,941	17,836,381
Total expenditure (US\$)	6,057,835	9,348,794	7,864,211
Financial implementation	68%	58%	44%

**Source:** Results Management System for budget target; and Project Delivery Dashboard for actual budget and expenditure \*as of 26 November 2025

For the period under review (2023–2025), the country field programme comprised 34 non-core funded projects with a total budget of US\$ 34 million, funded by

a range of donors, including:

- Multi-Donor Trust Fund and Peacebuilding Fund for six projects amounting to US\$ 4.9 million;
- UN agency bilateral agreements, including six projects amounting to US\$ 0.8 million; and
- Other funding for 12 projects amounting to US\$ 28.2 million.

As of 24 July 2025, Country Office had 36 programme partner agreements with start dates from January 2023 valued at approximately US\$ 26 million. The highest value partner agreement was US\$ 10 million, while the lowest was US\$ 15,000.

Quantum-recorded expenditure for the Country Office totalled US\$ 9.4 million in 2024 and US\$ 4.4 million for January–July 2025. Overall, this consisted of staff costs (22 per cent); other personnel costs (32 per cent); procurement of goods and services (11 per cent); maintenance, utilities and common services (10 per cent); personnel travel (6 per cent); training and hospitality costs, including external participant travel (10 per cent); and support cost charges (8 per cent). Fifteen 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

In both the 2024 and 2025 Sustainable Development Reports, South Sudan as a country was ranked last, indicating challenges with achieving the Sustainable Development Goals. South Sudan was also ranked last on the Gender Inequality Index in 2025, due to low human development and the low representation of women in parliament.

According to the INFORM Global Risk Index 2025, South Sudan is mostly affected by flooding, uprooted people and governance constraints. Consequently, there are challenges for UN Women to effectively implement meaningful and sustainable projects. Inter-state movement is also difficult due to security risks, which can affect monitoring efforts in locations where projects are being implemented. Some of these challenges directly affected the Country Office's capacity to deliver projects.

#### KEY OBSERVATIONS AND CONCLUSIONS

##### Observation 1: Communications

While the Country Office had a Communications Strategy and Implementation Plan for 2024, the strategy was not updated for 2025.

IAS interviewed external stakeholders on the role of the Country Office in advancing UN Women's triple mandate. Some donors suggested increasing efforts to acknowledge donor support visibility materials; demonstrate adherence to the visibility requirements outlined in donor agreements and ProDocs; improve planning/scheduling of events and activities to avoid last minute invitation of stakeholders; and increase visibility outside of Juba.

Most respondents to the IAS personnel survey agreed that the Country Office effectively managed relations with the civil society. However, the survey also highlighted that sometimes there are still some communication bottlenecks, likely to impact UN Women's ability to influence and mobilize resources.

##### Recommendation 1 (Medium):

The Country Office to:

- (a) Implement effective tools for identifying, planning and tracking communications activities, aligned to Strategic Note and project requirements.
- (b) Ensure adherence to the visibility stipulations in donor agreements and ProDocs.
- (c) Focus on future planning to enable early notification of events and full participation of relevant stakeholders.

##### Observation 2: Coordination mandate

Several stakeholders were aware of UN Women's coordination role for gender equality; however, during the leadership transition, this role was impacted. With the new Country Representative onboard, stakeholders have noted positive changes.

**Coordination strategy:** At the time of the audit, the Country Office did not have a dedicated coordination strategy with linkages to headquarters and Regional Office priorities. A coordination strategy would help to ensure the visibility of the Country Office's coordination value proposition. The Office committed to understand, internalize and adapt the global coordination strategy into a local strategy and implementation plan.

Many stakeholders IAS interviewed agreed that the Country Office contributed significantly to the application of a gender lens during key UN processes. However, they also encouraged the Office to optimize its involvement with humanitarian stakeholders and interventions.

**UNCT System-Wide Action Plan (UNCT-SWAP) scorecard:** overall performance of the indicators per the 2024 UNCT-SWAP report was sub-optimal with many not meeting requirements. Several challenges in implementing the action plans were also reported. The Country Office and UN Resident Coordinator's Office need to continue proactive discussions with Heads of UN Entities to improve performance of all indicators.

**Role on the Gender Theme Group (GTG):** The Country Office is the permanent co-chair of GTG. The Terms of Reference requires quarterly meetings and an agreed annual workplan (financially supported by the UN entities). However, there was no workplan or financial commitment. Feedback from external stakeholders

noted meetings were weaker and more irregular during changes in UN Women's leadership.

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

The Country Office to develop and roll out a coordination strategy and allocate appropriate resources for its implementation. Further continue proactive engagements with the Heads of UN system organizations and Regional Office to improve performance against UNCT-SWAP criteria and ensure the effectiveness of the Gender Theme Group.

### **Observation 3: Resource mobilization**

The Country Office has mobilized significant resources for a large project on women's economic empowerment. However, other resource mobilization targets during 2023–2025 Strategic Note cycle were missed. Additionally, the Country Office relies on few main donors for several projects, which may lead to donor fatigue and volatility.

Feedback from some external stakeholders indicated that the Country Office is thinly stretched with inadequate resources for the triple mandate. Gaps against resource mobilization targets may also be related to the downsizing of a major project. These issues may perpetuate adverse perception, potentially impacting the ability to mobilize future resources.

IAS also noted that opportunities and resource pipeline have reduced year on year since 2023, which is related to a focus on delivery. Therefore, the Country Office needs to continue balancing effective delivery with raising resources.

### **Recommendation 3 (Medium):**

The Country Office to continue diversifying its donor base and monitoring performance against resource mobilization plans and targets; and, if needed, revisit the targets to ensure feasibility to deliver the Strategic Note. If resource mobilization continues to be less successful than targets, consider scaling down some Strategic Note priorities relative to available funding and the revised office structure/staffing level.

### **Observation 4: Strategic Note design and implementation**

At the time of the audit, the Country Office was undergoing both a midterm review and an extension of the 2023–2025 Strategic Note to 2027 to link it to the

UNSDCF that was also recently extended. As of October 2025, IAS noted that management reported that only 47 per cent of the indicators had made significant progress or reached targets in 2023 and 2024. The Country Office indicated that some root causes were beyond its control and had external dependencies.

From IAS's review of a sample of results indicators from the 2024 annual report, some had unclear measurement definitions, while some source data were unclear. Some indicator results were not disaggregated by gender, and some were missing the exact number of target populations. This could result in ill-informed decision-making. The Country Office used a consultant to conduct a quality assurance review of the 2024 annual report, however, the consultant did not identify these gaps in the report prepared by the Country Office for timely correction.

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

The Country Office, in collaboration with the Regional Office, to review the Strategic Note indicators and determine actions required to improve overall performance towards achieving Strategic Note priorities. Also implement controls to ensure accurate annual calculation, reporting and review of indicators.

### **Observation 5: Project design and portfolio management**

IAS reviewed a sample of seven projects and noted issues and delays in implementation and donor reporting, due to ineffective project planning, design and set-up; and weak quality assurance, project oversight and monitoring.

**Delayed donor agreements:** At the request of donors, the Country Office signed tripartite funding and implementation agreements for two of the seven projects IAS reviewed. However, the Country Office did not effectively plan for timely review, approval and finalization of these agreements by all parties. Furthermore, some clauses in the agreements potentially did not align with UN Women policies, which was only detected by the Country Office when implementing the projects. This resulted in delays and misaligned donor expectations.

**Insufficient management of foreign exchange risk:** The Country Office lacks a plan to manage exchange rate risks for transacting in USD while reporting to donors in

non-traditional currencies<sup>1</sup>. This resulted in one project incurring exchange losses, overspending and inability to complete all planned project activities.

**Delayed standard operating procedures for new processes:** One project involved the provision of repayable interest-free loans to target populations. However, there were delays in developing standard operating procedures for administration of the loans. Also, although the project started in 2022, there was limited tracking and enforcement of repayments and low/slow recoveries have been made as of the time of the audit, while the project was ending in December 2025.

**Non-compliance with project set-up requirements and inadequate quality assurance:** UN Women PPG requires non-core projects to have donor agreements, workplans and ProDocs to enable effective monitoring of the projects and their objectives. One project lacked a ProDoc. One other project donor agreement was signed beyond the delegated authority of the Office. Several projects had inadequate or absent workplans, results frameworks, unclear or inconsistently applied criteria for selecting target populations. Some personnel were not fully aware of the confidentiality protocols for managing target populations information. Most projects lacked exit and sustainability strategies, and donor suggestions from verification missions were not addressed. Some project risk assessments were missing or inadequate, while some mitigation measures needed improvement. These reflects inconsistent project planning and quality assurance.

**Lack of tracking of donor requirements:** The Country Office does not have a mechanism to track donor requirements, which contributed to non-compliance for one project, related to environmental safeguards, procurement, recruitments and performance management while other projects lacked required knowledge management plans. The project steering committee meetings were also sometimes irregular and did not consistently ensure participation of required stakeholders, which might reduce agreed donor-Country Office dialogue. Donors also raised these concerns during donor verification exercises, which could strain relations and affect due care towards the environment and target populations.

**Similarities in project results and locations not captured:** IAS noted that four of the seven projects reviewed had similar results indicators, locations, and target populations. This could result in inefficiencies

and unclear delineation of reported results and impact. The Country Office informed IAS that this occurred due to absence of a Women's Economic Empowerment strategy to group the projects.

***Advisory note: In line with contextualizing the corporate strategy and regional priorities, develop a local Women's Economic Empowerment strategy to consolidate efforts for projects with similar priorities.***

**Unclear project personnel requirements:** The ProDocs for four of the seven donor agreements IAS reviewed lacked clear personnel requirements, resulting in unclear basis for recruitment of personnel into projects. IAS also noted cross-charging of payroll costs across projects. The Office acknowledged these gaps and agreed that going forward, it will articulate personnel requirements via human resource plans as part of ProDocs accompanying donor agreements.

**Delayed project baseline studies:** Four of the seven projects IAS reviewed required baseline studies. However, due to weak planning, there were delays of more than 14 months after the start of some projects to put these in place. This resulted in some projects being implemented for years without clear targets and baselines.

**Inconsistent implementation of Project Appraisal Committee (PAC) recommendations:** IAS noted that two joint projects did not have a quality review and one UN Women-specific project did not have a PAC review. The other four projects went through PAC review as required; however, project teams did not consistently implement the recommendations and follow-up actions before or after the start of projects as PAC did not require programme teams to report back on progress. This led to project implementation challenges.

**Delays in implementation:** Four of the seven projects IAS reviewed had slow implementation and low use of donor funds. Two projects required no-cost extensions. Further, in five projects, 14 of 37 reports were submitted late to donors. According to the Country Office and donors, delays stemmed from ambitious project result frameworks; large project scopes; slow recruitment and procurement, onboarding of programme partners and liquidation of advances.

Personnel survey responses also highlighted bottlenecks and several stakeholders reported that the Country Office did not always participate effectively in joint programmes, further contributing to delays.

<sup>1</sup> Non-traditional currencies means currencies denoted in non-monetary units and use exchange rates to convert to USD equivalents.

**Inadequate monitoring of projects:** Three of the seven projects IAS reviewed lacked monitoring plans/frameworks even though required by ProDocs and donor agreements. The other four projects had monitoring activities limited mainly to site visits, while other activities in the plans were not completed, and there was insufficient follow-up and reporting on agreed actions after monitoring visits. Contributing factors included the absence of a Monitoring Specialist to guide all programme teams as the previous one left, and inconsistent deployment of monitoring officers across projects.

In two major projects, donors conducted multiple verification reviews, issuing extensive recommendations regarding projects' lifecycle. These recommendations were not tracked to completion, resulting in increasing issues after every review and donor dissatisfaction, although management reports that relations with donors have recently improved.

**Closure of projects:** While other projects were closed on time, one of the seven projects IAS reviewed had delays in financial closure due to unliquidated partner advances and unresolved purchase order issues for more than two years.

### Recommendation 5 (High):

The Country Office, with the support of the Regional Office, to strengthen results-based project management and oversight processes, by ensuring comprehensive project planning and effective quality assurance; and enhancing the monitoring and tracking of progress against agreed targets and requirements. Also track non-standard donor agreement conditions; effectively utilize the results of donor verification exercises; and identify project aspects that require new procedures.

### Observation 6: Selection and contracting of programme partners

Based on IAS review of a sample of eight programme partners, while the Selection of Programme Partners Procedure was followed, processes were insufficient to ensure effective partner risk management. Feedback from the personnel survey and stakeholders also highlighted some bottlenecks in the approval of partner agreements. Some stakeholders further suggested increasing collaboration with organizations at the grassroots level.

**Exceptions to policies and procedures:** IAS noted that two of the eight partner agreements had approved

deviations from partner selection policies while another agreement had approved fast-tracking. However, the Country Office did not undertake required risk mitigation measures because there was no mechanism for tracking deviations and risk management measures after approval.

**Risk-based capacity assessments:** All eight partner agreements had capacity assessments. However, the assessments highlighted some partners had inadequate policies and capacity, which were not later addressed. Capacity development plans were inadequate and not executed. Despite risks being high, the Country Office inappropriately used cash advance instead of the reimbursement modality for some partners, subsequently, leading to delays in liquidation of partner advances and inability to deliver. The Country Office explained that this due to insufficient personnel to manage the reimbursement modality.

**Risk assessments of partner agreements:** IAS noted that three of eight agreements, did not include risk assessments. This occurred due to weaknesses in the quality assurance process for the review and could result in ineffective risk management practices.

**Non-adherence to non-standard donor agreement conditions in partner agreements:** Two major partner agreements omitted non-standard donor agreement conditions on environmental and social commitments, leaving the CSOs with no obligation to comply and report for several months. This stemmed from weak quality assurance during signing of partner agreements, therefore, the omissions went undetected.

Furthermore, donor verification missions found inconsistent reporting on these non-standard conditions for the first 18 months of the project even where the clauses had been included in agreements.

### Recommendation 6 (Medium):

The Country Office, in collaboration with the Regional Office, to ensure resolution of identified gaps in partners' capacities, while responding to the urgent needs of target populations. Ensure emphasis on actions from capacity assessments, fast tracking and exceptions to policies and procedures and compliance with non-standard donor requirements by partners.

### Observation 7: Programme partner management

Several partners IAS interviewed were generally satisfied with the collaboration with the Country Office. However, they also highlighted teething problems to

kick-start and execute the agreements due to delays in planning and inadequate monitoring of partners. IAS also noted opportunities for optimizing work with programme partners to ensure timely and effective delivery.

**Budgets:** The budgets of partner agreements are supposed to align with the budgets of the projects funding the agreements. However, the Country Office signed a multi-million-dollar four-year partner agreement with one CSO with indirect support costs of 8 per cent, while the project budget only allowed for 5 per cent. The Country Office and CSO did not resolve this error for more than a year. There was a challenge in reaching a consensus, which might result in operational losses for either UN Women or the CSO.

**Project Appraisal Committee (PAC) reviews:** Three of the eight partner agreements did not have PAC reviews. Furthermore, PAC provisionally endorsed selection of four partner agreements subject to resolution of several recommendations/conditions. However, the Country Office lacked a process to track PAC-required actions, leading to inadequate monitoring and gaps during implementation of agreements.

**Delays in first tranches for agreements:** For most agreements IAS reviewed, the Country Office delayed in transferring first tranches of partner advances by 15 to 60 days from the date of last signature of partner agreements. The partners informed IAS that this delayed the timing of deliverables and sometimes strained relations.

**Monitoring of programme partners:** IAS noted that some monitoring visits reports were missing, while there was inconsistent follow-up of many actions and recommendations from the monitoring visits for other partners. This resulted in delays in execution of partner agreements and in undertaking corrective measures.

**Clearance of advances and submission of reports by programme partners:** The partner advances ageing report as of September 2025 highlighted approximately US\$ 1.7 million partner advances which had been outstanding for 7 to 24 months. Some reports were significantly delayed or not submitted by partners, while others failed to adhere to the three-months rule. Several partners informed IAS that the Country Office delayed reviewing their reports, which also delayed liquidation of advances, release of additional tranches and delivery by partners.

activities; and adherence to partner agreements to ensure partners effectively and efficiently achieve good quality and intended results in a timely manner, supported by timely reports and evidence to enable the liquidation of outstanding partner advances and utilization of feedback from governance committees.

### **Recommendation 7 (High):**

The Country Office, in collaboration with the Regional Office, to enhance monitoring and oversight of partner

## B. Governance, risk management and internal controls

As a large Country Office, the management structure includes the Country Representative (P5), the Deputy Country Representative (P4) currently vacant, the Operations Manager (P3), one programme manager (P3) and one project manager (P5). The control environment was challenged by leadership changes and large gaps in roles. This may have contributed to the inconsistent application of controls identified, which is a priority for the new Country Representative.

### KEY OBSERVATIONS AND CONCLUSIONS

#### Observation 8: Office structure and delivery

The structure of the Country Office needs realignment with the resources available, with consideration of the mid-term review and the new Strategic Note to ensure it is fit for purpose with resources, capacity and capability to deliver on its objectives. A functional review might also be beneficial in the context of ongoing efficiency objectives.

**Delivery:** Delivery was significantly below the Presence Governance policy targets a large-sized office and the amount of resources mobilized for 2024 and 2025 due to security challenges, changes in personnel, etc. There was also a significant reduction in funding from one of the major projects due to performance issues. Management notes that challenges with the Country Office's structure and resourcing contributed to low delivery and will be a focus going forward to ensure consistent positive performance.

**Leadership transition:** During the audit period, IAS noted vacancies for leadership positions. Although there were officers-in charge and some vacancies were eventually filled, the delays in replacement of staff led to extended periods of transitional leadership. Since April 2025, there has been new leadership forging positive changes.

**Capacity – number and expertise:** While most respondents to the IAS personnel survey agreed that personnel have opportunities for learning, this could still be improved. Furthermore, IAS interviewed several stakeholders who highlighted that the Country Office does not have sufficient personnel with appropriate seniority to engage on a par with other UN entities in South Sudan, e.g., for some coordination forums and some other UN entities have sub-offices managed by international P3/P5s while UN Women employs national project coordinators on service contracts who might also be junior personnel. Stakeholders highlighted that this could result in an inability to deliver

on projects and UN Women's coordination mandate, losing visibility and opportunities for more collaboration on joint programmes or programming. There is a need to recruit and retain the required number of personnel for programmes/projects and operations on time, and to train and further enhance the capacities of Country Office teams.

IAS also noted that one of the key non-core projects was funding two P3 positions for Security and Procurement specialists and reporting into that project's lead. When the project ends in December 2026, the office might face challenges sustaining security and procurement controls.

**Financial viability of sub-offices:** The UN Women Presence Governance Policy requires annual financial viability assessments of sub-offices. Although the Country Office undertook an internal assessment in 2024, it was not submitted to Business Review Committee, and no assessment was done for 2025. The Country Office explained that since the sub-offices are fully project-funded, annual assessments were not deemed essential. However, without approved annual assessments, the sub-offices might indirectly increase operational costs, which was an important risk considering that the project funding them was ending in December 2025.

**Handover process:** The PPG Framework officially issued guidance for handover notes and exit interviews in July 2025. Before this, offices had to use local practices to manage staff exits. Due to inconsistent implementation of such procedures, during the audit, several documents for key projects, processes and activities were said to be missing due to improper handovers.

**Working environment:** Almost all respondents to the personnel survey were aware of their obligations to report wrongdoing. Suggestions were made to improve teamwork, timeliness of support by the Regional Office and headquarters, timely decision-making, and continuous monitoring of project resources.

### Recommendation 8 (High):

The Country Office, in collaboration with the Regional Office, to review the structure, functions and control environment of the office and ensure it is fit-for-purpose, aligns with available resources and strategic priorities. Consider critical functions, transition, handover processes, continuous capacity development and accountability to ensure effectiveness, sustainability and a conducive work environment.

### Recommendation 9 (Medium):

The Country Office to conduct annual financial viability assessments of its sub-offices. The results of the assessments should be approved by the Regional Director and the Business Review Committee as per Presence Governance policy requirements.

## Observation 9: Risk management

The Country Office generally followed corporate risk management processes and completed its Country Office risk register, including actions, timelines and mitigation owners. However, IAS identified several areas for improvement related to risk ratings, validation and completeness of the risk register.

**Risk ratings, completeness and validation:** The ratings of some medium risks did not adequately reflect significant risk triggers, while the risk register also omitted social and environmental risk. It was also unclear how the Country Office effectively integrates risk management into daily activities as some decisions appeared to be made without sufficiently considering their impact and associated risks. The risk mitigation owners for almost all risks were outdated.

IAS also noted that the self-reporting by the Office on the state of internal controls to manage the risks may have overstated implementation of the internal controls, which could lead to reliance on inadequate controls and exposure to risks. The Country Office reported that the mid-year review of the risk register was delayed due to other priorities and leadership transition process, and this may have contributed to the issues identified above. Failure to clearly identify, assess and mitigate risks may result in inappropriate decisions, challenges to achieve results, and inefficient use of resources.

### Recommendation 10 (High):

The Country Office, with the support of the Regional Office, to strengthen risk management by conducting timely risk reviews and discussions, keeping the risk register and mitigation owners updated and ensuring and tracking effective mitigation actions. Reviews and validations to also account for changes that may affect likelihood and impact of risks.

**Fraud risk assessments:** The most recent office fraud risk assessment was completed in April 2025 and IAS noted that several high fraud risks did not always have sufficient additional mitigating actions. According to the Country Office and confirmed by ERM function in SPRED headquarters, the fraud risk assessment was quality reviewed by consultants managed by the ERM function in SPRED, but there was a gap in oversight since the consultants did not adequately highlight the needed corrections on the mitigation actions/controls. Key mitigation actions should be referenced in the fraud risk assessment.

*Advisory note: During the next fraud risk assessment, the Country Office to ensure that proposed key additional mitigating actions for high risks are adequately described in concrete terms to facilitate effective implementation and monitoring.*

**Follow-up of assurance recommendations:** Over the audit period, there were several audits of programme partners, evaluation of projects and an internal audit of the Office in 2023. However, the Office did not consistently implement effective action plans for the accepted recommendations. This resulted in repeat findings and delays in improving controls, in part due to leadership changes.

### Recommendation 11 (High):

The Country Office to strengthen implementation and reporting on assurance and oversight recommendations with a systematic mechanism to facilitate the operationalization and implementation of all accepted recommendations and management actions.

## C. Operations

The Country Office Operations team is led by the Operations Manager, and includes an HR Associate, an Administrative Associate, a Financial Specialist, a Finance Associate, a Finance Assistant, an ICT Associate and eight drivers.<sup>2</sup> Although there is no Host Country Agreement, a Standard Basic Assistance Agreement exists between the United Nations Development Programme (UNDP) and the Republic of South Sudan, which governs the activities of UN Women and grants UN Women the same privileges as those accorded to UNDP.

The Country Office procurement function processed 245 purchase orders, amounting to approximately US\$ 2.18 million from January 2024 to July 2025.<sup>3</sup> IAS noted a good practice whereby the Country Office initiated a clean-up exercise in June 2025, which included disposing of old zero-value assets and is still under way. As of August 2025, the Country Office achieved a commendable 97 per cent completion rate for mandatory training among its personnel.

### KEY OBSERVATIONS AND CONCLUSIONS

#### Observation 10: Human resources management

IAS noted several areas for improvement linked to the Country Office's human resources including delays in local recruitment, and insufficient controls to ensure the application of correct contract modality is and consistent consultancy fees.

**Local recruitment challenges:** IAS observed delays in several locally recruited positions which remained vacant for an average of four to nine months, sometimes due to selected candidates declining the offers. There were also indications that sometimes the recruitment process may have favored particular candidates for consultants, likely to result in perception of unfairness. Feedback from the personnel survey also highlighted that the Country Office sometimes faced bottlenecks with staff recruitments. The Country Office aims to reduce challenges in local recruitment by establishing a robust recruitment strategy and streamlining approval workflows.

**Engaging with government officials:** IAS noted that the Country Office invited a government official to participate in a consultant's interview panel. While this participation was supported by the Regional Office, the Country Office did not formally define the government official's specific role as observer in the selection process.

**Advisory note:** *Going forward, government officials should not be involved in interview panels in any*

*capacity as this will be specifically prohibited in the updated Recruitment and Selection Policy and Procedure that will be promulgated shortly. In the meantime, this is the guidance provided by UN Women HQ HR, applying to all selection processes, irrespective of contract modality.*

**Inconsistent application of consultancy fees:** Based on the review of a sample of nine international consultants, in five instances, the monthly fees contradicted salary scales associated with the qualifications and experience stated in the terms of reference. The rationale for deviation from set scales was not properly justified.

According to the Country Office, attracting and retaining qualified consultants with the necessary technical expertise in South Sudan's context presents significant challenges, hence sometimes high consultancy rates. Mitigation measures to address inconsistent application of the scales are underway.

**Inconsistent application of contract modalities:** Contrary to the consultants' policy, IAS noted that when some positions became vacant, the Office hired consultants to perform regular and potentially continuous functions, before finally hiring them for those positions as staff. Additionally, the Office paid the consultants on the IAS sample monthly fees rather than based on deliverables.

#### Recommendation 12 (High):

The Country Office to review and update local recruitment practices to identify and address

<sup>2</sup> UN Women South Sudan Country Office organization chart 2025  
<sup>3</sup> PTS Dashboard PO Threshold Summary

bottlenecks, enable the timely completion of recruitment, and apply clear checkpoints for application of economical and appropriate consultancy fees and the contract modality.

### Observation 11: Procurement

IAS noted opportunities for improvement linked to procurement planning and limited supplier responses to calls for proposals.

**Procurement planning:** Some purchase orders IAS reviewed were not referenced to procurement plans. According to the Country Office, this may be partially attributable to a system limitation within Quantum rather than deficiencies on the part of the Country Office, particularly in cases where purchase orders involve multiple budget lines.

**Limited Supplier Responses:** IAS' review noted a few instances of low response rates from potential suppliers to procurement calls for proposals. The Country Office also reported that several potential suppliers faced challenges accessing procurement notice documents or submitting proposals through the Quantum system due to capacity constraints, which affects several UN Entities. While the Country Office has taken steps to encourage supplier participation, such as organizing workshops, resource constraints have limited the frequency of these efforts.

*Advisory Note: The Country Office is encouraged to strengthen procurement planning; help to assess barriers to supplier participation; and continue implementing proportionate measures to enhance supplier access to and participation in Quantum-based tenders, including targeted outreach and capacity-building activities within available resources.*

### Observation 12: Financial management

IAS noted an area for improvement linked to budgeting aspects of financial management.

**Budget revisions and rephasals:** IAS noted that within the Country Office, that there were some budget changes which were inadequately justified in the supporting documentation.

*Advisory note: To be aligned with good practice and transparency, the Country Office to strengthen the processes linked to budget revisions and rephasals to ensure adequate and documentation of those reasons for the revisions and rephasals are in place.*

### Observation 13: Project cash advances and reversals

The controls for project cash advances were relatively weak due to absence of a standard local procedure to ensure consistency. There were also several reversals of transactions done via zero-dollar invoices due to potentially weak approval process during entry of transactions, which might indicate the need to improve the substance of the reviews by approving officers at first instance.

**Inadequate management of project cash advances:** The Country Office did not have a standard operating procedure for the use of project cash advances, via personnel, which contributed to many issues and inconsistencies, particularly as it is an area prone to potential fraud and misappropriation of funds. IAS also noted that several advances exceeded the limit allowed by the PPG; personnel significantly were delayed submitting documents for liquidation of advances by between 4 to 20 months (sometimes since 2022) in liquidating the advances, and the Office continued to issue new advances to the same personnel; sometimes there were unjustified discrepancies between Chart of Accounts used to issue and liquidate the advances; and there was inadequate contract management with the bank issuing some advances that resulted in bank documents still pending to complete the liquidations. The Office also raised a challenge that some personnel left the employ of UN Women without clearing the advances and had to contact their current employers, however, this highlights an inadequate separation process.

**Zero-dollar invoices (reversal):** IAS noted that a reversal transaction above US\$50,000 was not approved by the Country Representative or the Regional Office as required by the policy.

### Recommendation 13 (High):

The Country Office to strengthen controls by implementing Standard Operating Procedures for project cash advances, including ensuring correct use and validation of the Chart of Accounts to always charge expenses to appropriate accounts; and enforce the timely liquidation of project cash advances from personnel.

### Observation 14: Security management

Given the ongoing challenges in South Sudan, security is a key risk for the Country Office. IAS observed a strong commitment to security in the Country Office, supported by policies and procedures. However, IAS

noted issues around attendance at Security Management Team meetings, testing of crisis protocols and unclear documentation on prioritization of the actions required to meet security review requirements. These issues may be caused by changes in leadership and financial constraints.

**Security Team Meeting Attendance:** Attendance at Security Management Team meetings is a mandatory. Although lodged advance apologies and engaged in bilateral discussions with UNDSS, UN Women was absent from six of the 24 meetings held in 2025 so far (through September 2025); and one attendee of Security Management Team meetings did not have the required security training. Representation in Security Management Team meetings is critical, especially in the current difficult operational context in the country.

**Business Continuity and Crisis Management:** The Business Continuity Protocols and Crisis Management Checklist have not been tested in the last two years. Although a security demonstration and awareness session was held earlier in 2025, full testing of security protocols remains pending, which should be performed on an annual basis as per UN Women policy.

**Security Assessment Actions:** The Office did not document consolidation and prioritization of the recommendations from several security assessments to determine the sequencing of actions based on available resources. There was evidence of informal discussions of different reviews and the required actions, but without clear documentation of prioritized actions and accepted risks, the final plan might not be visible for decision-making and negotiating financial and non-financial resources for the security budget.

### Recommendation 14 (Medium):

The Country Office to prioritize security training, attendance of Security Management Team meetings and testing crisis protocols in line with UN Women Policy. Furthermore, continue strategic discussions with Senior Management to explore avenues to raise more financial and non-financial resources for security controls.

### Observation 15: Asset management

According to the Quantum In-Service Report i.e., asset register dated 9 September 2025, the Country Office had 141 capital assets. However, IAS noted ineffective controls for the recording and management of assets.

**Physical asset verification:** IAS noted that the results of the 2024 physical asset verification were not submitted

to the headquarters Asset Management Unit as required by the Asset Policy. Despite several reminders from headquarters, the Country Office indicated that this was an oversight.

**Disposals:** During the audit period, the Country Office disposed of items and held an internal auction for some assets. However, there were delays in removing those assets from the Quantum in asset register.

**Accuracy of the asset register:** The asset register had not been updated to reflect correct asset tags, serial numbers, license plate numbers and custodians. Moreover, IAS physical inspection of the register vs fleet highlighted that two donated vehicles still appeared in the asset register, potentially inflating the number of assets. The Country Office informed IAS that both vehicles have now been removed from the asset register after audit mission. The Office commits to prioritize capacity-building of the recently assigned asset focal point to address noted gaps.

### Recommendation 15 (Medium):

The Country Office to strengthen controls to align asset management policy by ensuring timely submission of annual asset verification results and disposals to headquarters Asset Management Unit; regularly review the asset register for accuracy and completeness; and develop local asset management expertise, leveraging the Regional Office for ongoing support and oversight.

**Fleet size:** IAS noted that the Country Office had 12 vehicles in use, exceeding the limit allowed by the Asset Management Policy. Given the Country Office's staffing profile, comprising 44 personnel, 10 of whom are professional staff, only seven of whom are International Professionals, the fleet size is considerable. The Country Office indicated that it plans to donate three vehicles following the completion of a major project in September 2026. Looking ahead, the fleet will be reduced to nine vehicles dedicated to field monitoring and travel activities.

**Advisory Note:** *the Country Office to periodically assess its vehicle fleet to ensure that the number aligns with operational requirements and value for money.*

### Observation 16: Travel management

The Country Office has processes in place to approve and oversee travel; however, IAS noted opportunities for improvement.

There were significant delays in planning and booking missions contrary to the Travel policy. There were also

several outstanding travel advances and claims from 2024 mainly related to external travellers. The other internal and external travellers that submitted the claims mostly exceeded the 30 days rule by several months, with some closed just before the audit.

Last minute travel is a reality in South Sudan considering the security risks and most travel is domestic, via UNHAS flights, with predetermined prices. Therefore, exceptions to the policy may often arise requiring additional administrative steps to document and justify such exceptions.

### **Recommendation 16 (Medium):**

The 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) Determine and implement a concrete strategy for recovering the outstanding travel claims from external travellers relating to 2024 travel. Where recovery is not feasible, the next steps should be agreed with the Country Representative.
- (c) Escalate policy exceptions to Regional Office and headquarters where compliance is not feasible.

## D. General observations

### Observation 17: Working with international financial institutions

IAS identified several themes during the audit which could be considered more broadly to improve the effectiveness of UN Women's work with international financial institution donors and large projects. UN Women has widely communicated its intention to mobilize more resources with international financial institutions and to work more with large projects. IAS review of two relevant projects highlighted some trends outlined below:

- Both projects included financial products, i.e., loans to target populations. However, the Country Office did not have adequate skill sets and expertise to manage the risks related to financial products (revolving loans, forex risk and donor reporting). There were significant delays in repayment of the loans by target populations which the donor raised with the Country Office on several occasions as a concern.
- The projects had significant budgets with wide geographical scopes. However, the Country Office delayed with the inception phases, recruitment of personnel and establishment of contracts with third parties, which subsequently delayed implementation. As a result, some donors terminated key components of the results framework.
- The Country Office, and UN Women in general, would benefit from developing a guide for working with international financial institutions, with clear linkages to UN Women's value proposition. This could be supported by guidance such as a policy and including areas of emphasis in existing ProDoc templates and other project documents to ensure consistency.

#### **Recommendation 17 (Medium):**

The Policy, Programme and Intergovernmental Division (PPID) in collaboration with Programme Support Management Unit (PSMU) to develop and roll out a guidance for working with international financial institutions for use by Regional and Country.

### III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
1: Communications	<p>Recommendation 1.</p> <p>The Country Office to:</p> <p>(a) Implement effective tools for identifying, planning and tracking communications activities, aligned to Strategic Note and project requirements.</p> <p>(b) Ensure adherence to the visibility stipulations in donor agreements and ProDocs.</p> <p>(c) Focus on future planning to enable early notification of events and full participation of relevant stakeholders.</p>	Country Office	Medium	<p>Accepted.</p> <p>The Senior Management Team (SMT) will:</p> <p>1. Undertake an update of the 2024 Communications plan, going forward this shall be done annually during work planning, to ensure it is current, in line with visibility stipulations and ProDocs, with support from ESARO Communications.</p> <p>Additionally, the Office will have discussions with development partners to have consensus on common approaches for complex situations.</p>	31 March 2027
2: Coordination mandate	<p>Recommendation 2.</p> <p>The Country Office to develop and roll out a coordination strategy and allocate appropriate resources for its implementation. Further continue proactive engagements with the Heads of UN system organizations and Regional Office to improve performance against UNCT-SWAP criteria and ensure the effectiveness of the Gender Theme Group.</p>	Country Office	Medium	<p>Accepted.</p> <p>The Country Office in consultation with ESARO, will design and roll out a comprehensive UN Coordination strategy, which reflects existing UN Coordination efforts (in the UN's development and humanitarian work), and potential opportunities, in line with the UNCT SWAP Gender equality</p>	31 March 2027

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
				<p>scorecard, leveraging our presence across the UNCT's different interagency groups i.e., the Program Management Team (co-chaired by UN Women), the Results Groups, Joint Communications Working Group and Operations Management Team.</p> <p>The Office will also strengthen its internal UN Coordination capacities to expand on the number of persons supporting delivery on Country Office leadership within the UNCT.</p> <p>Lastly, under the Country Representative's leadership, the Country Office will maintain structured engagements with UN system Heads, the UNCT, and UN Resident Coordinator's Office to improve overall UN Coordination to advance gender equality and women's empowerment in line with the UN Gender Equality Acceleration Plan (GEAP), the UNCT SWAP and UNCT Gender Equality Marker, and track progress through a quarterly review and reflection during UNCT meetings.</p> <p><b>Expected Outcomes:</b> A clear, resourced coordination strategy, and a strengthened Gender Theme Group (GTG) to support improved compliance and performance on UNCT</p>	

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
				accountability frameworks.	
3: Resource mobilization	<p>Recommendation 3.</p> <p>The Country Office to continue diversifying its donor base and monitoring performance against resource mobilization plans and targets; and, if needed, revisit the targets to ensure feasibility to deliver the Strategic Note. If resource mobilization continues to be less successful than targets, consider scaling down some Strategic Note priorities relative to available funding and the revised office structure/staffing level.</p>	Country Office	Medium	<p>Accepted.</p> <p>The Country Office will review its Resource Mobilization Action Plan (2023), in light of shifting geopolitical priorities and the significant reduction in funding in South Sudan and globally by end of Q3 2026 (and the updated corporate template). The Country Office will also review the periodicity of its mapping of donors and resource mobilization strategies on a quarterly basis, in consultation with team leads, to leverage opportunities.</p> <p>In terms of possible adjustments to the personnel (to better align with funding realities), the functional review to be conducted, will inform scenario planning on staff and resource alignment, ensuring financial sustainability. The Country Office is working on an integrated program approach to ensure delivery and impact with a smaller team while engaging donors supporting GEWE and innovation.</p>	30 June 2027
4: Strategic Note design and implementation	<p>Recommendation 4.</p> <p>The Country Office, in collaboration with the Regional Office, to review the Strategic Note indicators and determine actions required to improve overall performance towards achieving Strategic Note priorities. Also implement controls to ensure accurate annual calculation, reporting and review of indicators.</p>	Country Office	Medium	<p>Partially accepted.</p> <p>In 2025 the Office conducted a review of its Strategic Note indicators as part of the Strategic Note midterm review, to also reflect the country's evolving context. The findings of the review guided corrective actions to the</p>	30 June 2027

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
				<p>Strategic Note which will be implemented to ensure accurate and timely reporting.</p> <p>With the extension of the UNSDCF and UN Women Strategic Note to 2027, the Country Office is also proceeding with adopting relevant (and contextually feasible) new UN Women Strategic Plan indicators and will work on establishing relevant baselines, milestones and targets, with the support of the monitoring and reporting and Gender Statistics leads and ESARO. .</p> <p><b>Expected Outcomes:</b> Indicators reviewed and adjusted by Q2 2026, and new baselines, milestones and targets set, to align with the new UN Women global Strategic Plan (2026-2029).</p>	
5: Project design and portfolio management	<p>Recommendation 5.</p> <p>The Country Office, with the support of the Regional Office, to strengthen results-based project management and oversight processes, by ensuring comprehensive project planning and effective quality assurance; and enhancing the monitoring and tracking of progress against agreed targets. Also track non-standard donor agreement conditions; effectively utilize the results of donor verification exercises; and identify project aspects that require new procedures.</p>	Country Office	High	<p>Accepted.</p> <p>The Country Office with the support of ESARO will continue to strengthen program management capacities across teams, including results-based project management. This will be done through the promotion of peer learning across teams, leveraging learning resources made available through the global Project Support Management Unit.</p> <p>Additionally, the Country Office with support from ESARO, will review its PAC TORs, membership (including Secretariat), and Quality Assurance modalities, and reinforce the PAC role, and expectations of Program</p>	31 March 2027

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
				<p>Management teams as it relates to ProDoc development and partner selection modalities, pre-PAC quality assurance and PAC appraisal, approval and clearance.</p> <p>The Country Office’s repository of PAC resources will also be updated, for the Country Office, for reference purposes.</p> <p>The above will be done by end of Q1, 2027.</p> <p><b>Expected Outcomes:</b></p> <ol style="list-style-type: none"> <li>1. Updated PAC membership, and TOR and updated joint repository of PAC resources and documents.</li> <li>2. A learning calendar established to facilitate quarterly learning sessions on updates to policies and procedures.</li> </ol>	
6: Selection and contracting of programme partners	<p>Recommendation 6.</p> <p>The Country Office, in collaboration with the Regional Office, to ensure resolution of identified gaps in partners’ capacity, while responding to the urgent needs of target populations. Ensure emphasis on actions from capacity assessments, fast tracking and exceptions to policies and procedures and compliance with non-standard donor requirements by partners.</p>	Country Office	Medium	<p>Accepted.</p> <p>7 Program Managers have completed Certified Project Management training, strengthening the Country Office’s capacity for results-based oversight. Building on revised partner selection procedures, the Country Office will reinforce systematic use of risk-based capacity assessments to inform implementation and monitoring. Risks will be actively managed, capacity-strengthening actions closed, and monitoring enhanced through independent staff involvement. Clear management responses and follow-up will improve accountability. A plan to</p>	31 March 2027

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
				track these actions will be developed and implemented by Q3 2026, ensuring continuous improvement and partner performance.	
7. Programme partner management	<p>Recommendation 7.</p> <p>The Country Office, in collaboration with the Regional Office, to enhance monitoring and oversight of partner activities; and adherence to partner agreements to ensure partners effectively and efficiently achieve good quality and intended results in a timely manner, supported by timely reports and evidence to enable the liquidation of outstanding partner advances and utilization of feedback from governance committees.</p>	Country Office	High	<p>Accepted.</p> <p>Refer to see actions articulated under recommendation 5.</p>	30 September 2027
8: Office structure and delivery	<p>Recommendation 8.</p> <p>The Country Office, in collaboration with the Regional Office, to review the structure, functions and control environment of the office and ensure it is fit-for-purpose, aligns with available resources and strategic priorities. Consider critical functions, transition, handover processes, continuous capacity development and accountability to ensure effectiveness, sustainability and a conducive work environment.</p>	Country Office	High	<p>Accepted.</p> <p>1. <b>Conduct a comprehensive structural and control review:</b> In coordination with the Regional Office, the Country Office will carry out a structured assessment of its organizational structure and control environment to ensure alignment with resources, strategic priorities, and fitness for purpose. The functional review, to be completed by June 2026, will identify critical gaps, overlaps, and control weaknesses, and will clarify roles, reporting lines, and accountabilities, particularly for key operational and programmatic functions.</p> <p>2. <b>Strengthen governance, oversight, and transition practices:</b> Handover</p>	<p>30 June 2026</p> <p>31 December</p>

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
				<p>procedures for management roles will be reinforced, and structured induction sessions will be organized with Regional Office support to ensure continuity, consistent leadership practices, and strengthened oversight mechanisms.</p> <p><b>3. Build targeted capacities and enhance accountability systems:</b> Targeted capacity building initiatives will be implemented to address the gaps identified through the review. These will be complemented by strengthened performance management and accountability mechanisms to enhance operational effectiveness and ensure long term sustainability.</p>	<p>2026</p> <p>31 March 2027</p>
	<p>Recommendation 9.</p> <p>The Country Office to conduct annual financial viability assessments of its sub-offices. The results of the assessments should be approved by the Regional Director and the Business Review Committee as per Presence Governance policy requirements.</p>	Country Office	Medium	<p>Accepted.</p> <p>The Country Office will conduct a resource viability review by the end of the third quarter to confirm whether sufficient funding exists to sustain the sub-office. If gaps are identified, the Office will explore alternative funding sources, and where resources remain inadequate, will initiate the field office closure process in accordance with corporate procedures.</p>	30 June 2027
9: Risk management	<p>Recommendation 10.</p> <p>The Country Office, with the support of the Regional Office, to strengthen risk management by conducting timely risk reviews and discussions, keeping the risk register and mitigation owners updated and ensuring and tracking effective mitigation actions. Reviews and validations to also account for changes that may affect</p>	Country Office	High	<p>Accepted.</p> <p><b>1. Update and validate the 2026 risk register:</b> The Country Office will update the 2026 risk register to reflect all current and emerging risks and conduct a formal review of the updated register</p>	31 January 2027

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
	likelihood and impact of risks.			<p>together with the Regional Office to ensure accuracy, completeness, and alignment with corporate requirements.</p> <p>2. <b>Finalize and integrate the risk register into corporate systems:</b> The finalized risk register will be uploaded into PRISM alongside the 2026–27 Biannual Workplan ensuring full integration into planning and monitoring processes. A mandatory review of the risk register will be completed by June 2026 to guarantee timely compliance.</p> <p>3. <b>Strengthen the next fraud risk assessment</b> by ensuring that all high fraud risks have clearly defined, concrete, and measurable mitigating actions, fully referenced in the assessment to support implementation and monitoring.</p>	30 June 2026
	<p>Recommendation 11.</p> <p>The Country Office to strengthen implementation and reporting on assurance and oversight recommendations with a systematic mechanism to facilitate the operationalization and implementation of all accepted recommendations and management actions.</p>	Country Office	High	<p>Accepted.</p> <p>1. Management will ensure systematic tracking of all accepted assurance and oversight recommendations (including audits, evaluations, and partner audits), with assigned responsibilities, timelines, and periodic management review.</p> <p>2. Progress on implementation of recommendations to be regularly reported to senior management, and overdue actions escalated to ensure timely resolution.</p>	31 December 2027

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
10: Human resources management	<p>Recommendation 12.</p> <p>The Country Office to review and update local recruitment practices to identify and address bottlenecks, enable the timely completion of recruitment, and apply clear checkpoints for application of economical and appropriate consultancy fees and the contract modality.</p>	Country Office	High	<p>Accepted.</p> <p>1. <b>Strengthening recruitment documentation and audit trail:</b> The Country Office will maintain all required recruitment records in a centralized recruitment file to ensure a complete, consistent, and easily accessible audit trail for every recruitment action.</p> <p>2. <b>Implement a formalized recruitment strategy and monitoring process:</b> A formal recruitment strategy will be developed for each hiring action, detailing timelines, roles, and mandatory steps/checkpoints across all contract modalities. HR will monitor progress against agreed timelines to ensure timely and compliant completion of each recruitment process.</p> <p>3. <b>Standardize consultant engagement and fee compliance:</b> A mandatory consultant engagement summary (or checklist) will be completed and filed for every consultant engagement. This will include the applicable corporate fee structure (international) and NPSA fee structure (local). Consultancy fee ranges will be shared with the hiring managers and Operations Manager prior to initiating recruitment to ensure transparency and compliance.</p>	<p>31 January 2027</p> <p>31 December 2026</p> <p>31 December 2026</p>
13. Project cash advances and	<p>Recommendation 13.</p> <p>The Country Office to strengthen controls by</p>	Country Office	High	<p>Accepted.</p> <p>1. <b>Establish and enforce advance</b></p>	31 March 2027

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
reversals	implementing Standard Operating Procedures for project cash advances, including ensuring correct use and validation of the Chart of Accounts to always charge expenses to appropriate accounts; and enforcing the timely liquidation of project cash advances from personnel.			<p><b>clearance SOPs:</b> The Country Office will draft and implement an internal SOP requiring all fund requesters to clear advances within two weeks after completing the event or activity. Compliance with the SOP will be monitored and reinforced by Operations and Finance.</p> <p>2. <b>Clear all outstanding advances by June 2026:</b> The Country Office will ensure that all outstanding project operational advances are fully cleared by June 2026 through targeted follow ups, monitoring reports, and escalation procedures where necessary.</p>	
14: Security management	<p>Recommendation 14.</p> <p>The Country Office to prioritize security training, attendance of Security Management Team meetings and testing crisis protocols in line with UN Women Policy. Furthermore, continue strategic discussions with Senior Management to explore avenues to raise more financial and non-financial resources for security controls.</p>	Country Office	Medium	<p>Accepted.</p> <p>1. <b>Ensure completion of mandatory training:</b> All Security Management Team members will complete the required mandatory training by the end of Q1 2026 to strengthen governance, leadership readiness, and crisis response capacity.</p> <p>2. <b>Validate business continuity preparedness through BCCMA testing:</b> A full BCCMA test will be conducted by the end of Q1 2026 to validate the effectiveness and operational readiness of the Country Office Business Continuity Plan.</p> <p>3. <b>Orient and equip Crisis Management Team members:</b> An orientation session</p>	31 December 2026

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
				will be organized and delivered for all Crisis Management Team members to ensure they fully understand their roles, responsibilities, and crisis response protocols.	
15: Asset management	<p>Recommendation 15.</p> <p>The Country Office to strengthen controls to align asset management policy by ensuring timely submission of annual asset verification results and disposals to headquarters Asset Management Unit; regularly review the asset register for accuracy and completeness; and develop local asset management expertise, leveraging the Regional Office for ongoing support and oversight.</p>	Country Office	Medium	<p>Agreed.</p> <p>1. <b>Update and verify the asset register:</b> The Country Office will fully update the asset register and complete a physical verification of all assets by the end of Q2 2026 to ensure accuracy and compliance with corporate asset management requirements.</p> <p>2. <b>Complete the second round of asset disposal:</b> The Office will finalize the second round of asset disposal in accordance with approved procedures, ensuring proper documentation, transparency, and timely removal of obsolete or unserviceable items.</p> <p>3. <b>Strengthen asset management capacity:</b> A dedicated training session for the Asset Focal Point will be arranged through the Regional Office to build technical capacity and improve compliance with asset management standards.</p>	<p>30 June 2026</p> <p>31 December 2026</p> <p>31 January 2027</p>
16: Travel management	<p>Recommendation 16.</p> <p>The Country Office to:</p> <p>(d) Reinforce accountability and compliance by regularly reminding personnel of the responsibility</p>	Country Office	Medium	<p>Agreed.</p> <p>1. <b>Enforce mandatory 21 Day travel request timeline:</b> The Country Office will issue an inter-office memo mandating</p>	<p>31 December 2026</p>

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
	<p>to adhere to the Duty Travel Policy requirements for planning, processing and documentation of travels.</p> <p>(e) Determine and implement a concrete strategy for recovering the outstanding travel claims from external travellers relating to 2024 travel. Where recovery is not feasible, the next steps should be agreed with the Country Representative.</p> <p>a) Escalate policy exceptions to Regional Office and headquarters where compliance is not feasible.</p>			<p>strict compliance with the 21-day advance travel request requirement, with immediate effect, or relevant exception memos will be in place as per policy. Compliance will be monitored and enforced by Operations.</p> <p>2. <b>Clear all outstanding travel advance refunds and claims by June 2026:</b> All pending travel advance refunds and related claims will be fully settled by March 2026, latest by June 2026. Accountability measures will be applied for any delays, ensuring timely financial closure and improved compliance.</p>	30 June 2026
17. Working with international financial institutions	<p>Recommendation 17.</p> <p>The Policy, Programme and Intergovernmental Division (PPID) in collaboration with Programme Support Management Unit (PSMU) to develop and roll out a guideline for working with international financial institutions for use by Regional and Country Offices.</p>	Policy, Programme and Intergovernmental Division, and Programme Support Management Unit	Medium	<p>Agreed.</p> <p>PPID and PSMU will develop a guide on how to work with international financial institutions (IFIs), including the various ways to work with and engage with IFIs and relevant risk levels and considerations when doing so, all being embedded within the programme and project lifecycle procedures in the context of current resource constraints, environment and cross-function work that would take time.</p>	30 September 2027

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

## A. AUDIT RATINGS

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

## B. PRIORITIES OF AUDIT RECOMMENDATIONS

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

# UN WOMEN EXISTS TO ADVANCE WOMEN'S RIGHTS, GENDER EQUALITY AND THE EMPOWERMENT OF ALL WOMEN AND GIRLS.

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

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



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