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OFFICE OF AUDIT AND INVESTIGATION SERVICES

**AUDIT OF THE
UNFPA ARAB STATES REGIONAL OFFICE**

FINAL REPORT

N° IA/2016-07

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TABLE OF CONTENTS

EXECUTIVE SUMMARY 1

I. OBJECTIVES, SCOPE AND METHODOLOGY 4

II. BACKGROUND 5

III. DETAILED FINDINGS..... 6

A. OFFICE GOVERNANCE 6

Good practices identified 6

A.1 – OFFICE MANAGEMENT 6

A.2 – ORGANIZATIONAL STRUCTURE AND STAFFING 6

Timely fill vacancies in management positions 7

Improve the planning and completion of personnel training activities 7

Improve the work environment 8

A.3 – RISK MANAGEMENT 9

Timely complete, quality-review and approve the annual risk assessment in the Strategic Information System 9

B. SUPPORT TO AND OVERSIGHT OVER COUNTRY OFFICES 9

Good practices identified 9

B.1 – COUNTRY PROGRAMME STRATEGIC PLAN ALIGNMENT 10

Expedite the human resources alignment process 10

B.2 – COUNTRY PROGRAMME PREPARATION 11

Implement a formal process to review and quality-assure Country Programme Action Plans 11

B.3 – MONITORING OF COUNTRY OFFICE PERFORMANCE 12

Enhance the scope, frequency and effectiveness of oversight over country office programmatic and operational performance 12

B.4 – PROVISION OF TECHNICAL ASSISTANCE 14

Promote an effective use of the Technical Assistance Management System 14

Enhance the consultant roster management process 14

B.5 RESOURCE MOBILIZATION 15

Strengthen the quality assurance of donor funding proposals 16

C. PROGRAMME MANAGEMENT 16

Good practices identified 16

C.1 – REGIONAL PROGRAMME PLANNING AND IMPLEMENTATION 16

Define additional indicators to better measure the RIAP’s contribution towards the achievement of the UNFPA Strategic Plan outputs 17

C.2 – NATIONAL EXECUTION 18

Document the basis for selecting implementing partners and granting support costs 18

Timely complete IP capacity assessments before their engagement in programme implementation 19

<i>Timely finalize workplans</i>	19
<i>Enhance the monitoring process relating to implementing partner activities</i>	20
C.3 – MANAGEMENT OF NON-CORE FUNDING	20
D. OPERATIONS MANAGEMENT	20
<i>Good practices identified</i>	20
D.1 – HUMAN RESOURCES MANAGEMENT	21
<i>Improve compliance with policies and procedures applicable to individual consultancy contracts</i>	21
D.2 – PROCUREMENT	22
<i>Enforce suppliers' compliance with local labor regulations</i>	22
D.3 – FINANCIAL MANAGEMENT	24
<i>Enhance controls over transactions executed by other business units using ASRO's budget</i>	24
D.4 – GENERAL ADMINISTRATION	24
<i>Submit travel requests at least 21 days in advance of travel</i>	24
GLOSSARY	28

EXECUTIVE SUMMARY

1. The Office of Audit and Investigation Services (OAIS) performed an audit of the UNFPA Arab States Regional Office (ASRO or the Office). The audit covered programme delivery and technical, operational and programmatic support activities in the period from 1 January 2014 to 30 June 2015, as well as the design of the Arab States Regional Interventions Action Plan 2014-2017. Activities and transactions pertaining to other periods were covered by the audit, as appropriate.

Background

2. The audit covered expenses amounting to USD 10.6 million corresponding to the implementation of the Arab States Regional Interventions Action Plan 2014-2017 (part of the Global and Regional Interventions 2014-2017 approved by the Executive Board in June 2014 with estimated core resources of USD 22.4 million for the four-year period) and to technical, programmatic and operational support to Country Offices in the Arab States region in the period 1 January 2014 to 30 June 2015. The audit also covered the design of the Arab States Regional Office Regional Interventions Action Plan 2014 – 2017.

3. Expenses incurred by the Office were allocated to 16 projects, executed by nine implementing partners (USD 0.9 million) and by UNFPA (USD 9.7 million), funded by core resources of USD 9.5 million and non-core resources of USD 1.1 million. Approximately 33 per cent of the expenses corresponded to Outcome 1 of the UNFPA Strategic Plan (Increased availability and use of integrated sexual and reproductive health services). Activities related to Outcome 2 of the Strategic Plan (Increased priority on adolescents in national development policies and programmes) accounted for 39 per cent of expenses. The other Strategic Plan outcomes and management costs accounted for the remaining 28 per cent of expenses.

Methodology and scope

4. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*, which require that internal auditors plan and perform the audit to obtain reasonable assurance on the adequacy and effectiveness of the governance, risk management and internal control processes in place. The audit included reviewing and analyzing, on a test basis, information that provided the basis for the audit conclusions.

5. The scope of the audit included the review of the Office governance; support to and oversight over country offices in the region; programme management; and operations, focusing on the processes established to mitigate risks associated with external factors, people, processes, relationships and information technology.

Audit rating

6. The audit indicates that, for the period covered, the risk management performance of the Office was '**Partially Satisfactory**', which means that governance, risk management and internal control processes were adequately established and functioning well but that issues were identified that may negatively affect the achievement of the objectives of the Office, should they not be addressed by Management. Ratings by key audit area are summarized in the following table.

Audit ratings by key audit area		
Office governance		Partially Satisfactory
<i>Office management</i>		<i>Satisfactory</i>
<i>Organizational structure and staffing</i>		<i>Partially satisfactory</i>
<i>Risk management</i>		<i>Partially satisfactory</i>
Support to and oversight over Country Offices		Partially Satisfactory
<i>Country programme strategic plan alignment</i>		<i>Satisfactory</i>
<i>Country programme preparation</i>		<i>Satisfactory</i>
<i>Monitoring of country office programmatic and operational performance</i>		<i>Unsatisfactory</i>
<i>Provision of technical assistance</i>		<i>Partially satisfactory</i>
<i>Resource mobilization</i>		<i>Satisfactory</i>
Programme management		Partially Satisfactory
<i>Regional programme planning and implementation</i>		<i>Partially satisfactory</i>
<i>National execution</i>		<i>Partially satisfactory</i>
<i>Management of non-core funding</i>		<i>Satisfactory</i>
Operations management		Satisfactory
<i>Human resources management</i>		<i>Partially satisfactory</i>
<i>Procurement</i>		<i>Satisfactory</i>
<i>Financial management</i>		<i>Satisfactory</i>
<i>General administration</i>		<i>Satisfactory</i>

Key findings and recommendations

7. The audit identified a number of good practices implemented by ASRO, as well as areas that require management attention, some of a strategic nature and others related to operational, compliance and reporting. Overall, the audit report includes 7 high priority and 10 medium priority recommendations designed to help the Office improve its programme delivery and operations. One of the high priority recommendations has been addressed to a headquarters unit. Of the 17 recommendations, 8 are of strategic nature, 4 are operational, and 5 are compliance-related.

Good practices

8. The audit identified several good practices implemented by ASRO, some of which could be considered for replication by other offices. Annual activities were properly planned and progress of implementation closely monitored and timely reported. Sound procedures were implemented to support and monitor the alignment of country programmes to the UNFPA Strategic Plan 2014-2017, and to assist the development of country programmes and quality-assure them. A regional resource mobilization strategy was developed and support was provided to country offices in developing and quality-assuring country resource mobilization strategies. Standard operating procedures (SOPs) on procurement and travel management were developed to help clarify roles and responsibilities and ensure consistency.

Strategic

9. From a governance perspective, the Office should take further steps to improve its work environment. Completion of pending country offices' human resources Strategic Plan alignments should be expedited, and processes implemented to review and quality assure Country Programme Action Plans as well as proposals for donor funding. There is also a need to define additional indicators to better measure the Office specific contribution towards the achievement of the UNFPA Strategic Plan outputs.

10. Of critical importance, the Office needs to enhance its oversight of the programmatic, operational and financial performance of the country offices in the Arab States region. To allow ASRO (and other regional offices) to more effectively discharge their responsibilities in this area, Management should (a) review and expand the guidance currently included in the Regional Office Terms of Reference; providing additional guidance on the nature, scope and

frequency of oversight controls expected to be performed by regional offices and how these interact and relate to those performed at Headquarters; and (b) ensure that the regional offices organizational structure and staffing arrangements are revised and aligned to allow for effective and timely oversight.

11. The knowledge gained through starting the risk management exercise in 2015 should flow into the 2016 exercise.

Operational

12. From a governance point of view, there is a need to improve the planning and completion of personnel training activities. To enhance the ability to provide better support and technical assistance to country offices, ASRO should re-establish its consultant roster vetting panel and the roster focal point role, and promote a more active use of the roster in the region. Regarding programme management, improvements are needed to ensure timely finalization of workplans and to enhance the monitoring process relating to implementing partner activities.

Compliance

13. Issues identified relate mainly to better documentation of implementing partner selection decisions; the use of appropriate personnel contracting modalities; compliance of suppliers with local labor regulations; oversight over transactions executed by other business units using the Office budget; and submission of travel requests.

Management response

14. The Office agrees with all the 16 recommendations specifically addressed to ASRO as contained in this report and has developed an action plan to implement them. It should be noted that as a responsive Office, implementation has already commenced on a majority of the action points, and with a plan to ensure completion of all agreed-upon actions before the end of 2016.

15. The OAIS team would like to thank the management and staff of the Regional Office, the Country Offices in the Arab States region and the different Headquarters units for their cooperation and assistance throughout the audit.

I. OBJECTIVES, SCOPE AND METHODOLOGY

1. The audit covered programme delivery and technical, operational and programme support activities in the period from 1 January 2014 to 30 June 2015 as well as the design of the Arab States Regional Office (ASRO) Regional Interventions Action Plan (RIAP) 2014-2017. Activities and transactions pertaining to other periods were covered by the audit, as appropriate.
2. The objective of the audit, conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*, was to provide reasonable assurance on the effectiveness of the governance, risk management and internal control processes implemented at ASRO.
3. The audit included such tests, as considered appropriate, to obtain reasonable assurance with regards to:
 - a) The effectiveness of the technical, operational and programmatic support to and oversight over country offices in the Arab States region;
 - b) The effectiveness and efficiency of the ASRO programme delivery and operational activities;
 - c) The conformity of expenses with the purposes for which funds were appropriated;
 - d) The safeguarding of assets entrusted to ASRO;
 - e) The level of compliance with applicable legislative mandates, regulations, rules, policies and procedures; and
 - f) The reliability of ASRO's financial and operational reporting.
4. The scope of the audit included the review of the Office's governance; support to and oversight over country offices in the region; programme management; and operations, and focused on the processes established to mitigate risks associated with external factors, people, processes, relationships and information technology.
5. The engagement was conducted by a team of OAI audit specialists supported by staff from an external audit firm, starting on 10 May 2015. A field mission took place from 26 October to 19 November 2015. Preliminary findings and recommendations resulting from the audit were discussed with the then ASRO Management at an exit meeting held on 19 November 2015. Comments received and clarifications provided at that exit meeting, as well as preliminary findings related to the Regional Office stemming from several audits of Country Offices in the region that were under way in the first half of 2016 were incorporated in the present report. All findings were discussed with the new ASRO Management in June 2016. The resulting draft report was submitted to the Office on 16 August 2016, and a final management response received on 7 October 2016.

II. BACKGROUND

6. ASRO started to operate in Cairo, Egypt, in 2010, as part of a regionalization process implemented by UNFPA as from 2008. It supports and oversees 15 Country Offices¹ in the Arab States region, responsible for programme activities in 20 countries with a population estimated at 388 million² in 2015, at which UNPA delivers programmes worth approximately USD 100 million per year.³ Countries in the region present significant disparities in access to social services. Maternal mortality ratio estimates range from almost 10 deaths per 100,000 live-births in some of the Gulf Cooperation Council countries to 1,040 deaths per 100,000 live-births in Somalia. Ante-natal care coverage⁴ varies widely, from less than 30 per cent in Somalia to almost 100 per cent in countries like Jordan, Lebanon, and Tunisia, and the proportion of mothers attended by a skilled birth attendant during childbirth from less than 25 per cent in Sudan to almost 96 per cent in countries like Algeria, Jordan, and Libya. Some countries in the region, such as Sudan, Yemen, and Somalia, continue to experience high fertility rates. The use of modern contraceptives varies widely, from less than 10 per cent in Somalia and Sudan to over 60 per cent in Egypt and Morocco. Adolescent birth rates also vary and many countries of the region culturally encourage early marriage. On average, 42 per cent of adolescents in the region are married.⁵

7. Many UNFPA offices in the Arab States region deliver their programmes in very challenging environments. The region accounted for almost a third of the 55.0 million persons of concern⁶ worldwide, mainly Internally Displaced Persons and refugees.⁷ Three out of the four UNFPA worldwide 'level 3' emergencies⁸ impact countries in the region: Iraq, Syria and Yemen. On-going humanitarian crises, compounded by political events, imposed significant challenges on development assistance in many countries in the region.

8. Activities covered by the audit, with related expenses amounting to USD 10.6 million, corresponded to the Arab States RIAP 2014-2017, part of the Global and Regional Interventions 2014-2017 approved by the Executive Board in June 2014, with estimated core resources of USD 22.4 million for the four-year period. Expenses were allocated to 16 projects executed by nine implementing partners (USD 0.9 million) and by UNFPA (USD 9.7 million), funded by core resources of USD 9.5 million and non-core resources of USD 1.1 million. Approximately 33 per cent of the expenses corresponded to Outcome 1 of the UNFPA Strategic Plan (SP) 2014-2017 ('Increased availability' and 'use of integrated sexual and reproductive health services'). Activities related to Outcome 2 of the SP ('Increased priority on adolescents in national development policies and programmes') accounted for 39 per cent of expenses. The other SP outcomes and management costs accounted for the remaining 28 per cent of expenses.

9. The ASRO is located in the city of Cairo, Egypt. During the period under review, the Office was managed by a Regional Director assisted by a Deputy Regional Director and an International Operations Manager (IOM).⁹

¹ Algeria, Djibouti, Egypt, Gulf Cooperation Council, Iraq, Jordan, Lebanon, Libya, Morocco, Palestine, Somalia, Sudan, Syria, Tunisia, and Yemen

² World Population Prospects: The 2015 revision, <http://esa.un.org/unpd/wpp/index.htm>

³ Based on 2014/2015 actual expense figures

⁴ At least one visit before birth

⁵ Regional Programme Action Plan for Arab States Regional Office 2014-2017

⁶ Person of Concern is a term used to describe all people whose protection and assistance needs are of interest to UNHCR

⁷ UNHCR Statistical Online Database, http://popstats.unhcr.org/#_ga=1.214719569.771397984.1446019106

⁸ Based on the model adopted by UNFPA to classify emergency response interventions - a level three response drives the mobilization of UNFPA global response capabilities to support the affected country

⁹ The then IOM moved to another Regional Office in early 2015

III. DETAILED FINDINGS

A. OFFICE GOVERNANCE

PARTIALLY SATISFACTORY

Good practices identified

1. The audit identified the following good practices in the area of governance, mostly in line with established policies and procedures, one of which [practice c)] could be considered for replication by other offices:
 - a) The 2015 annual planning was undertaken in a participative manner and was timely completed using the Strategic Information System (SIS) 'myResults' module. ASRO Management closely monitored implementation progress and consistently provided evidence supporting reported progress status in the SIS;
 - b) Annual activities were properly planned: (i) each programme output was linked to one Strategic Plan outcome and output; (ii) each output had at least one output indicator with at least one quarterly milestone and each output indicator was assigned a baseline, target and source; (iii) each output indicator was assigned a responsible team working on and tracking the achievement of the annual targets and the related quarterly milestones; and (iv) assigned outputs were adequately reflected in the concerned staff annual performance plans developed using the Performance Appraisal and Development (PAD) system;
 - c) The Office established a Regional Programme Coordination Committee (RPCC) composed of senior ASRO staff members and a selection of heads of country offices in the Arab States region designated on a rotational basis. Quarterly RPCC meetings were consistently conducted to discuss programme implementation progress, identify issues hindering implementation and agree on recommended action plans; and
 - d) Performance appraisal and development activities reflected a high completion rate.

A.1 – OFFICE MANAGEMENT

SATISFACTORY

2. Audit procedures performed in this area included the review of: (a) the Office's planning process in 2015; (b) the relevance of the Office's 2015 annual management plan and the level of implementation of its activities; (c) the alignment of the performance plans of key personnel to the Office's priorities; (d) the effectiveness of management oversight over programme delivery and operational activities; (e) the accuracy of the Office 2014 annual report; and (f) the level of familiarization of the Office personnel with UNFPA policies and procedures.
3. No reportable matters were identified based on the audit work performed in this area.

A.2 – ORGANIZATIONAL STRUCTURE AND STAFFING

PARTIALLY SATISFACTORY

4. At the time of the field audit mission, the Office had a total of 35 posts, including 19 international and 16 national posts. During the period under review, the Office senior structure was composed of a Regional Director, assisted by a Deputy Regional Director and an IOM. Besides programme and operations staff, Office activities were supported by five Regional Advisers: in Human Resources (Human Resources Strategic Partner), Monitoring and Evaluation, Resource Mobilization and Partnership, Communications, and Security.
5. To strengthen the capacity to respond to the Syrian humanitarian crisis, a regional humanitarian hub was established in Amman, Jordan in 2013 as part of the ASRO organizational structure; it was headed by a Regional Humanitarian Coordinator, at Director level, and staffed with a team of five individuals. Under the supervision of the ASRO Director, the Humanitarian Coordinator represents UNFPA in humanitarian forums and coordinates UNFPA's response efforts from the Country Offices involved in the Syria crisis.
6. Audit work performed in this area included a review of: (a) the alignment of the Office organizational structure and staffing arrangements with RIAP delivery; technical, operational and programmatic support and operational activities requirements; (b) the use of proper personnel contractual modalities; (c) the effectiveness of

the personnel performance assessment process, and (d) the relevance and sufficiency of personnel development activities conducted during the period under review.

7. Based on the work performed in this area, the audit noted three matters that require Management attention.

Timely fill vacancies in management positions

8. ASRO has experienced a high level of turnover as well as extended vacancies in key positions, including those of Deputy Director (four incumbents since 2013), Communications Adviser, Monitoring and Evaluation Adviser and Programme Advisers.

9. Three positions were vacant at the time of the field audit mission: IOM (since March 2015); Reproductive Health & Reproductive Rights Adviser (since July 2015); and Monitoring and Evaluation Adviser (since November 2015). The IOM position became vacant in March 2015, when the incumbent went to another Regional Office, and was filled, until September 2015, through the detailed assignment of an IOM from a Country Office in the Arab States region; a new IOM joined the Office in January 2016. The recruitment for the Reproductive Health & Reproductive Rights and Monitoring and Evaluation Adviser positions was ongoing at the time of field audit work; both positions were filled at the time of issuance of the draft audit report. The new Regional and Deputy Regional Directors assumed their duties in May 2016 and February 2016, respectively, following the retirement of the incumbents in March 2016 and January 2016, respectively.

10. The extended vacancies and high turnover, including in leadership positions, have negatively affected the Office performance and may have also impacted its work environment (refer to paragraph 13 below). No recommendation is, however, provided in this regard given the progress made towards filling these vacancies prior to issuing the draft audit report. It should be further noted that the issue of prolonged vacancies in key positions has been raised in previous audits and is not specific to ASRO.

IMPACT	<i>The effectiveness of programme delivery and operations may be diminished by lengthy vacancies and high turnover in key positions.</i>
ROOT CAUSE	<i>Guidelines: inadequate planning. Guidance: Inadequate supervision at Headquarters and Office levels.</i>
CATEGORY	<i>Strategic.</i>

Improve the planning and completion of personnel training activities

11. The review of the Office 2015 training plan revealed that planned activities were in line with individual development plan outputs reflected in the performance plans of the concerned personnel. Activities reflected in the plan were, however, not costed to help prioritize them and allocate the necessary financial resources. In addition, the audit noted a low level of completion of planned training activities, with only 14 out of 47 planned trainings (30 per cent) completed at the time of the field audit mission.

12. In addition, from its review of a tracking sheet developed by the Office to monitor compliance with mandatory training requirements, the audit noted that only 9 out of 34 individuals had completed all mandatory trainings at the time of the field audit mission. Further, from its review of four staff performance assessments, the audit noted that, while they all reported full compliance with mandatory training requirements, none of the staff members had actually completed all mandatory trainings.

IMPACT	<i>The Office's performance may be impacted by personnel capacity gaps.</i>
ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
CATEGORY	<i>Operational.</i>

RECOMMENDATION 1

PRIORITY: MEDIUM

Complete a costed annual training plan; prioritize training activities taking into account programme delivery and operations management needs as well as availability of funding; closely monitor its implementation and the accurate reflection of training completion status in staff performance assessments.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

ASRO will review the ToR of the Regional Advisors' Committee (under leadership of the Deputy Regional Director) to include the finalization of a costed annual training plan based on Office priorities and identified staff capacity gaps in the Office, and to conduct quarterly review of the plans with recommendations to the Regional Director. Due to austerity measures, final approval for release of funds for training will be on a case-by-case basis and subject to funds availability.

The Office will also create a specific folder on the Office shared drive for the upload of evidence of completion of all courses, including mandatory courses. All supervisors must include in the 'comment' box in the Performance Appraisal and Development system that they have sited valid evidence of course completion.

Improve the work environment

13. The 2014 UNFPA Global Staff Survey results revealed a level of ASRO staff engagement¹⁰ (38 per cent positive responses) which is far below the UNFPA average (76 per cent positive responses) and the 2012 survey level (56 per cent positive responses). Based on discussions with staff members, the audit was made aware of certain issues related to the Office work environment and a number of contributing factors, including the ongoing humanitarian crises in the region, high turnover, lengthy vacancies, insufficient training, heavy workload and the location and set-up of the Office premises.

14. ASRO Management is aware of the work environment issues and provided evidence of steps taken to address them: with support from the Human Resources Strategic Partner, in 2015, the Office held its first off-site staff retreat in more than two years. The retreat focused on team-building, communication and the discussion of the 2014 Global Staff Survey results, and culminated in the development of an action plan to address issues identified. ASRO Management expects that the action plan implementation will help improve the work environment. Likewise, Management and staff both expect the move to new premises to contribute to improving morale.

IMPACT	<i>The Office work environment may diminish the effectiveness and efficiency of programme delivery and operational activities.</i>
ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level. Resources: Insufficient human resources and inadequate training</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 2 **PRIORITY: HIGH**

Closely monitor the implementation and results of the action plan developed to improve the Office work environment.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

A task force has been established to review progress and work with the retreat team in ensuring that pending issues are addressed and a brief of the status presented at the retreat at the next Office retreat. Opportunity will be provided at the retreat to discuss and agree on way forward, with input from all staff, on any areas still found to be outstanding. Progress report on the action plan implementation would continue to be monitored at the senior level through the Management Committee Meetings (MCM) until fully implemented.

¹⁰ Engagement is when the organization values the employee and when the employee values the organization

A.3 – RISK MANAGEMENT

PARTIALLY SATISFACTORY

15. Audit work performed in this area consisted of the review of the Office’s fraud and operational risk assessments completed in June 2014; the process followed for identifying risks, and the actions undertaken to mitigate them. The audit also included tests of a sample of key controls identified by Management in the fraud and operational risk assessment for implementation and operating effectiveness.

Timely complete, quality-review and approve the annual risk assessment in the Strategic Information System

16. A new risk assessment was completed in September 2015, under the umbrella of the new corporate Enterprise Risk Management (ERM) process launched in August 2015, using the related functionality provided by the ‘myRisks’ application.¹¹ The 2015 risk assessment was pending finalization at the time of audit field work and could therefore not be reviewed. It was still pending at issuance of the draft report, by which time the 2016 exercise was launched. The 2015 work should therefore be folded into the 2016 exercise.

17. An effective risk management, including identification, assessment and prioritization of risks followed by identification and selection among alternative risk responses is a prerequisite to minimize, monitor, and control the probability and/or impact of events such as the one discussed in paragraph 38 below.

IMPACT	<i>The Office risks may not be identified sufficiently early and mitigated appropriately.</i>
ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 3

PRIORITY: HIGH

Fold the knowledge gained in the 2015 risk management exercise into the 2016 one.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *December 2016*

ASRO will complete the 2016 risk management in the SIS, a process which will be coordinated by the IOM with inputs from relevant staff. However, the fact that there is currently a global review of the risk factors would impact on the risk management process in terms of the final timeline for the completion of this task.

B. SUPPORT TO AND OVERSIGHT OVER COUNTRY OFFICES

PARTIALLY SATISFACTORY

18. Regional offices play a critical role towards ensuring an effective implementation of country programmes and use of UNFPA resources, by providing integrated technical, operational and programmatic support and overseeing Country Office programmatic and operational performance. The role assigned to Regional Offices was articulated in related Terms of Reference issued in 2007 and has been reinforced and clarified in revised Terms of Reference issued in April 2015.

Good practices identified

19. The audit identified the following good practices in the area of support to and oversight over Country Offices, some of which [practices a) and b)] could be considered for replication by other Regional Offices:

- a) An Alignment Team was established in 2014 to support and monitor the alignment of country programmes to the UNFPA SP 2014-2017. Further, with the involvement of the Programme Division, the Office organized a workshop with all Country Offices in the region to initiate the alignment process;

¹¹ Part of the SIS

- b) Effective procedures were put in place for supporting and quality-assuring the development of Country Programme Documents (CPDs), including a Regional Programme Review Committee (RPRC), contributing to the favorable outcome of the CPD reviews subsequently undertaken by the (headquarters - HQ) Programme Review Committee (PRC); and
- c) A regional resource mobilization strategy was developed and shared with Country Offices in the region. In addition, a workshop was organized to build resource mobilization, and strategic partnerships capacity and support was provided to the Country Offices in the region for developing and quality-assuring their resource mobilization strategies.

B.1 – COUNTRY PROGRAMME STRATEGIC PLAN ALIGNMENT

SATISFACTORY

20. UNFPA business units were required to prepare plans to align their programmes to the strategic direction and business model reflected in the UNFPA SP 2014-2017 by the end of 2015.¹² Per the SP alignment guidelines,¹³ regional offices were required to: (a) review and approve a related mandatory SP alignment plan output to be included in each country office 2014 annual management plan; (b) ensure the completeness and quality of alignment activities; (c) facilitate timely alignment plan updates by country offices; and (d) quality assure new country programmes to support alignment.

21. Audit work performed in this area included assessing the process and tools used to support and monitor the strategic alignment of Country Offices in the region. The audit also included a survey of Heads of Country Offices in the region to obtain their views on the support provided by ASRO in the area of strategic plan alignment.

22. The following matter requiring Management attention was identified based on the audit work performed.

Expedite the human resources alignment process

23. In April 2014, with involvement of the Programme Division, ASRO organized a two-day workshop with all offices in the Arab States region to initiate the SP alignment process. Throughout 2014, guidance and backstopping were provided to Country Offices through teleconferences, meetings with focal points and email exchanges. Additionally, an Alignment Team was established in early 2014 to support and monitor the SP alignment process, the revision of Results and Resources Frameworks (RRFs) and the development of Partnership Plans in adherence to corporate guidelines and alignment to the SP and the new Resource Distribution System.

24. The audit noted, however, that the human resources component of the alignment process had not been completed at the time of the field audit mission, less than two months before the December 2015 corporate deadline for completing the SP alignment. Out of the 15 offices in the Arab States region, three had fully completed the process; no alignment was required for five others. The remaining seven were at varying stages of completion: three had not yet initiated the process; three others were at the draft stage; and the alignment proposal of the last one was under review.

25. ASRO management explained that the delay in the human resources alignment was the result of different contributing factors, in particular time availability constraints due to the humanitarian situation impacting a number of countries as well as the extension of several country programmes (Lebanon, Somalia and Yemen). It should be noted that, due to the volatile humanitarian context and depending on programme needs and funds' availability, there will be a need for continuous realignment of human resources in several Country Offices of the region.

IMPACT	<i>Country Office's human resources may not align to country SP business model classifications and modes of engagement adversely impacting programme delivery.</i>
ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level. Other: Factors beyond the control of UNFPA (i.e., humanitarian situation).</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 4

PRIORITY: MEDIUM

¹² UNFPA Strategic Plan, 2014-2017. Paragraph 93, page 23
¹³ Aligning to the Strategic Plan, 2014-2017: Toolkit for UNFPA Offices

Expedite completion of the human resources alignment process for all Country Offices in the region.

MANAGER RESPONSIBLE FOR IMPLEMENTATION:: Regional Director, ASRO

STATUS: Agree

MANAGEMENT ACTION PLAN:

DUE DATE: June 2017

ASRO will complete all HR alignment processes for outstanding Country Offices. The Human Resources alignment exercise is ongoing and all requested missions shall be completed by end of 2016. The HR Strategic Partner will continue to follow up on all alignment proposals until submission and tracks implementation at the Country Office level.

B.2 – COUNTRY PROGRAMME PREPARATION

SATISFACTORY

26. The role of Regional Offices as regards country programme preparation is envisaged to include, but not be limited to, the provision of technical support and the review and quality assurance of draft CPDs¹⁴ and Country Programme Action Plans (CPAP).¹⁵

27. To fulfil this role, ASRO undertook missions to Country Offices in the early stage of CPD development, working closely with them on the CPD framework. Further, ASRO established a formal review process through its RPRC, comprised of ASRO Technical Advisers and other relevant staff, to conduct a review of and provide feedback on draft CPDs before their submission to the PRC.

28. The RPRC reviewed four CPDs in the period 2014-2015. All but one were found ‘satisfactory’ by the PRC, with high ratings ranging from 85 to 92 per cent. The only ‘unsatisfactory’ rated draft CPD was the first one reviewed by the RPRC and which had been developed at a time when ASRO was almost entirely focusing on the humanitarian crisis in Syria.

29. Audit work performed in this area consisted of assessing the process used by the RPRC to review CPDs and testing supporting evidence for two of the CPD reviews performed in 2015. The audit also included the review of evidence of a mission undertaken to support the design of one CPD, and survey of heads of Country Offices in the region to obtain their views on the support provided by ASRO in the area of country programme preparation and development.

30. Based on the work performed, the audit identified the following matter that requires Management attention.

Implement a formal process to review and quality-assure Country Programme Action Plans

31. ASRO has established and implemented mechanisms to support country programme preparation and to review and quality-assure draft CPDs. However, the Office does not have a formal, structured and consistent process to review and quality assure CPAPs, as required by the corresponding policy and procedures.

32. At the time of audit fieldwork, the CPAP for a country programme starting in 2016 had not been submitted to ASRO for review. Similarly, the audit was not provided with evidence of CPAP review for two programmes that started in 2015.

IMPACT	<i>CPAPs may not be adequately aligned to CPDs and other key programming documents and/or not provide an effective framework for programme management and results tracking.</i>
ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 5 **PRIORITY: MEDIUM**

¹⁴ Policy and Procedures for Development and Approval of Country Programme Document. June 2012. Section 1, page 10

¹⁵ Policy and Procedures for Development and Approval of the Country Programme Action Plan (CPAP) – June 2012

Establish and implement a formal structured CPAP review process, as required by the “Development and approval of the CPAP” policy, including the use of the CPAP Quality Assurance Checklist developed by the Programme Division.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

The Integrated Field Support Unit (through the desk officers) that is set up already will apply the same rigor to CPAP Review as already exists for CPD review. Since CPAP is being phased out for Delivering-as-One countries, the Office will be working with the Programme Division, Country Offices and other Regional Offices in developing a concise planning tool to be used instead of the CPAP.

B.3 – MONITORING OF COUNTRY OFFICE PERFORMANCE

UNSATISFACTORY

33. The 2015 Regional Office Terms of Reference¹⁶ and various policies and procedures define the Regional Office oversight responsibilities in relation to Country Offices, including those related to monitoring of programme implementation and achievement of programme results, management, operations and compliance with policies and procedures – ultimately to support the objectives of the UNFPA Oversight Policy¹⁷ to encourage good governance, create the necessary environment of accountability and transparency and ensure that Country Offices operate effectively and efficiently while continuously improving their performance.

34. Audit work performed in this area included assessing the process and tools used to monitor Country Offices’ operational and programmatic performance, in particular assessing how monitoring reports in use at ASRO were developed. A survey of Heads of Country Offices in the region was also conducted to obtain their views on the adequacy and effectiveness of the processes in place at ASRO to monitor Country Office performance.

35. The following matter requiring Management attention was identified based on the audit work performed.

Enhance the scope, frequency and effectiveness of oversight over country office programmatic and operational performance

36. In 2013, ASRO institutionalized the Desk Officer function. Each Country Office in the region has a designated Desk Officer who provides holistic support and monitor its performance. With the introduction of SIS, Desk Officers follow progress towards results through tracking milestones and reports in SIS. Further, they monitor the following key performance indicators through the SIS ‘myOffice’ Performance tab: (a) Monthly Accountability Checklist submission; (b) budget utilization rate for other resources; (c) budget utilization rate for regular resources; (d) ATLAS profile verification; and (e) Global Directory office information verification. Finally, Desk Officers follow the implementation of the global quarterly portfolio review action points.¹⁸

37. The audit noted, however, that the scope of monitoring performed by ASRO, either by the Desk Officers or other relevant individuals, including the IOM, does not cover areas with high financial or otherwise material implications, or which are prone to experience performance, operational and internal control issues. The following list is not comprehensive but provides examples of areas where additional Regional Office monitoring would be required: (a) workplan management (including timely finalization and regular updating of workplans and, in general, compliance with the workplan management policy); (b) IP management (including IP capacity assessments; status of IP agreements; reasonableness of support costs; and in general, compliance with the IP management policies); (c) inventory management (including timely receipt; clearance and distribution of inventory; supply-chain management capacity; and in general, compliance with the inventory policy); (d) non-core fund management (including compliance with reporting requirements and quality thereof); and (e) procurement (including procurement capacity; relevance of procurement plans; vendor performance assessments; and in general, compliance with procurement policies).

¹⁶ Revised UNFPA Regional Office Terms of Reference – April 2015

¹⁷ UNFPA Oversight Policy (2015) – January 2015

¹⁸ Review undertaken by Senior Management on a quarterly basis to measure country office performance (based on criteria related to budget utilization, vacancy level, NEX audit results, Operating Fund Advances aging and number of IPs), and to develop corresponding action plans

38. Of particular importance, the audit noted that ASRO Management was unaware of a significant control breakdown that impacted the programme delivery and operations of one of its larger Country Offices, which resulted, inter alia, in financial commitments made by that office in excess of its available resources by an amount currently estimated in the range of USD 2.0 to USD 2.5 million.¹⁹ The control breakdown originated from a combination of root causes, including: (a) lack of sustained and effective leadership; (b) extended vacancies in key managerial positions; (c) organizational structure, personnel capacity, communication and work environment issues; (d) poor implementation of operational and programme management processes, including deviations from core requirements in corporate policies and procedures; and (e) weak financial management, accounting and reporting processes and controls.

39. Guidance on Country Office oversight responsibilities, as reflected in the Regional Office Terms of Reference and in various policies and procedures, is insufficiently comprehensive and detailed, not clearly articulating the nature, scope and frequency of Regional Office oversight of Country Offices across all relevant programmatic and operational areas. Further, the UNFPA internal control framework does not provide a clear articulation of the overall managerial oversight framework, both at regional office and HQ level. Finally, the human and financial resources and tools currently available to ASRO (and the other Regional Offices) may not allow them to discharge their management oversight responsibilities effectively.

IMPACT	<i>Insufficient oversight and monitoring of Country Offices may prevent the timely identification and resolution of issues that could impact the effectiveness of their programme delivery and operational activities.</i>
ROOT CAUSE	<i>Guidelines: Absence of written procedures to guide staff in performing their functions.</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 6

PRIORITY: HIGH

Review, expand and consolidate, as needed, the corporate guidelines regarding the nature, scope and frequency of Regional Office and Headquarters management oversight over Country Office programmatic and operational performance and ensure that Regional Office organizational structure, staffing arrangements and financial resources are aligned to the choices made.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Deputy Executive Director, Programme (as owner of the ERM area “Coordination between HQ, ROs, COs and IPs”)*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

Guidance will be issued clarifying the nature, scope and frequency of regional office and Headquarters oversight activities in the most effective and efficient manner. Regional offices staffing will be reassessed to determine whether there are sufficient resources, with the appropriate skillsets and at the right professional level, to enable the execution of the expected controls.

RECOMMENDATION 7

PRIORITY: HIGH

Implement effective and timely Regional Office oversight of Country Offices in the Arab States region, in line with corporate guidelines (see recommendation 6).

RESPONSIBLE MANAGER: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

ASRO Senior Management has established clusters of Country Offices to increase engagement with and between Representatives on a quarterly basis. Oversight functions include for HR, facilitating the filling of all relevant vacant posts at the managerial level (Representative, Deputy Representative and IOM) in all ASRO Country Offices. ASRO will also ensure that all Country Offices develop and implement an annual HACT assurance Plan with periodic quality and compliance reviews (bias for high materiality) by the IOM and the Regional M&E Advisor.

¹⁹ Fieldwork related to this audit is underway at the time of completing this report

The Office will quarterly review the performance of Country Offices through the SIS portfolio dashboard and GPS work plan assessment outcome with feedback provided to Country Offices while they develop action plans to address observed performance issues. The Review of the SIS Portfolio Review Dashboard and Atlas Data Quality Dashboard, for ASRO and the Country Offices in the region continues to be a regular agenda at the Management Committee meetings (discussions on these are evidenced in the minutes) which deliberates on the status and recommends follow up actions by already established responsible persons.

B.4 – PROVISION OF TECHNICAL ASSISTANCE

PARTIALLY SATISFACTORY

40. Following the roll-out of the regionalization process in 2008, UNFPA began a shift aiming at changing its role as primary provider of technical assistance (TA) to that of broker, focused in managing and facilitating access to technical assistance through a network of institutions, subject matter experts and internal UNFPA resources.²⁰

41. The shift is also emphasized in the UNFPA SP 2014-2017, which acknowledges the challenges created by increasingly specialized demands which require UNFPA to shift from direct provision of support to a brokering role, a process entailing building relationships at regional level with academic institutions, think-tanks, and other civil society partners, as well as a change in mindset and adjustments to the skill set possessed by UNFPA staff.²¹

42. Audit work performed in this area consisted of the assessment of the process and tools used to identify technical assistance needs and manage the delivery of quality-assured technical assistance to Country Offices. It also included a survey of Heads of Country Offices in the region to assess their views of the efficiency and quality of support provided by ASRO.

43. The following matters requiring Management attention was identified based on the audit work performed.

Promote an effective use of the Technical Assistance Management System

44. At the beginning of each year, ASRO requests Country Offices in the Arab States region to submit their technical assistance requests for the year. The requests are manually compiled into a ‘Technical Operations and Programme Support’ (TOPS) tracking sheet, developed using office software applications, which document (a) the requesting office; (b) the TA start date, end date and duration; (c) the request description; (d) the area of expertise required; (v) the type of support to be provided (direct or brokered support); (e) the location; (f) the responsible country office staff; and (g) a comment field used to track the response to requests.

45. The audit noted that the Office continued using the TOPS tracking sheet even after the roll-out of the Technical Assistance Management System (TAMS), developed by the Technical Division and launched in November 2014. Further, the audit noted that the Office did not systematically collect deliverables and end users’ feedback on service delivery for brokered technical assistance.

46. A similar audit observation was raised by OAIS in its report on the audit of the East and Southern Africa Regional Office,²² along with a recommendation addressed to the Deputy Executive Director, Programme, to assess the functionality and use of TAMS, and to define appropriate steps, related roles and responsibilities, to enable an effective use of the system in support of the technical assistance process. This recommendation was still under implementation at the time of issuance of this report. Therefore, no additional recommendation is issued in this report.

IMPACT	<i>The effectiveness of technical assistance activities, both at regional and global level, may be affected by the lack of effective systems and processes.</i>
ROOT CAUSE	<i>Guidelines: Inadequate corporate and regional policies or procedures.</i>
CATEGORY	<i>Operational.</i>

Enhance the consultant roster management process

²⁰ Guidelines for Management of Quality-Assured Technical Assistance, Page 4

²¹ UNFPA Strategic Plan, 2014-2017, Annex 3 – Business Model, Page 8, Paragraph 38

²² Audit of the UNFPA East and Southern Africa Regional Office – Report No. ESARO-101, dated 29 July 2015

47. Further to the global roster, the Office maintained a regional roster of consultants, on a local platform, to support Country Offices technical assistance needs. Based on enquiries of ASRO Technical Advisers, the regional and global rosters were, however, marginally used to source consultants and institutions for brokered technical assistance. Instead, technical assistance requests were generally advertised, or sourced from consultants known to the respective Technical Adviser.

48. While the limited use of the regional roster could be partially attributable to the discontinuation, in 2013, of the regional vetting process (the establishment of this panel is now mandated by the new Individual Consultant policy issued in September 2015) and of the role of ‘roster focal point’, the limited use of the global roster appears to result from the belief that it does not include a sufficient number of vetted consultants matching the needs of the region (e.g. knowledge thereof; Arabic language skills). At the same time, it is noted that the Office did not actively contribute to the global roster in including therein the experts engaged in the region, in order to increase the choice of consultants that could be used to address TA needs in the future.

49. OAS raised a similar observation in its report on the audit of East and Southern Africa Regional Office,²² along with a recommendation addressing the need for the Programme Division and the Division for Human Resources to enhance the global consultant roster functionality and content, and define a more effective roster management process, integrated with the individual consultant management process. Steps have already been taken by Management to implement this recommendation. Therefore, this report will focus solely on actions to be undertaken by ASRO to enhance the relevance of the roster for Country Offices in the Arab States region.

IMPACT	<i>The absence of a widely used robust global consultant roster may limit the Office’s ability to provide technical assistance to country offices in the Arab States region.</i>
ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
CATEGORY	<i>Operational.</i>

RECOMMENDATION 8

PRIORITY: MEDIUM

Re-establish the regional consultant vetting panel and the roster focal point role, and systematically include in the global roster all consultants engaged in the Arab States region to enable a more effective use of the roster in support of technical assistance needs.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

ASRO has re-established a vetting panel with the Deputy Regional Director as Chair, IOM as a standing member and two other members rotating depending on the subject area. A consultant roster focal point has been designated and this one also acts as the secretariat for the vetting process.

SOPs have also been developed for recruiting and vetting consultants, approved and circulated to staff for application. The Terms of Reference for the vetting panel has been reviewed and approved by the Regional Director to ensure consultants whose technical assistance were rated satisfactory are recommended for marking as vetted in the global roster.

B.5 RESOURCE MOBILIZATION

SATISFACTORY

50. UNFPA funding is increasingly dependent on non-core resources, which reached over 65 per cent of total contribution revenue in 2015. Regional Offices have a critical role in ensuring a more stable and predictable funding base through their own efforts and assisting Country Offices in building and coordinating their resource mobilization, partnership and private sector outreach efforts.

51. Starting from January 2014, ASRO has a dedicated Resource Mobilization and Partnership Adviser who is responsible for the achievement of several outputs, including guiding the development, implementation and update of a Regional Resource Mobilization Strategy; building and coordinating Regional Office resource mobilization, partnership and private sector outreach capacity; and building Country Office capacity in the region.

52. Audit work performed in this area consisted of: (a) the assessment of the process used to develop the regional Resource Mobilization and Partnership Strategy; (b) the assessment of the process in place to support resource mobilization efforts at Country Offices in the region; and (c) a survey of Heads of Country Offices in the region to obtain their views on the resource mobilization and partnership support provided by ASRO.

53. Based on the work performed, the audit identified the following matter that requires Management attention.

Strengthen the quality assurance of donor funding proposals

54. The Office Resource Mobilization and Partnership Adviser supports Country Offices in the region in their resource mobilization efforts, including by supporting the development and quality-assurance of donor proposals.

55. Based on enquiries of the Adviser and the review of a sample of proposals, the audit noted inconsistencies in proposals' costing and their limited compliance with the cost recovery policy in terms of inclusion of all direct costs associated with the implementation of planned programme activities. Particularly, security-related costs, which could be significant in the current regional context, were consistently absent in funding proposals.

IMPACT	<i>The continued cross-subsidization of non-core funded activities by core funds, at a time of diminished core funding, may impair the Funds' financial sustainability.</i>
ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 9

PRIORITY: HIGH

Raise awareness of Country Offices on the need to comply with the cost recovery policy and strengthen the quality assurance of proposals for donor funding to ensure a consistent inclusion of all costs required for implementing planned activities, including security related costs.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

The Regional Office will hold webinar for Country Offices in the region on Resource Mobilization and cost recovery processes in line with applicable guidance. A checklist will also be developed for all offices to utilize when they are developing proposals to ensure that all key requirements are included in proposals.

C. PROGRAMME MANAGEMENT

PARTIALLY SATISFACTORY

Good practices identified

56. The audit identified the following good practice in the area of programme management which could be considered for replication by other offices:

- a) The Office developed a budgeting tool that details the inputs required to execute activities, the assumptions made (quantities and unit costs) to estimate the amounts budgeted in workplans.

C.1 – REGIONAL PROGRAMME PLANNING AND IMPLEMENTATION

PARTIALLY SATISFACTORY

57. Activities undertaken by ASRO in the period 1 January 2014 to 30 June 2015, with related expenses covered by the audit amounting to USD 8.1 million, corresponded to the RIAP 2014-2017. The expenses were allocated to 15 projects executed by nine implementing partners (USD 0.9 million) and by UNFPA (USD 7.2 million), funded by core resources of USD 7.1 million and non-core resources of USD 1.0 million.

58. Audit work performed as regards to the design of the RIAP 2014-2017 included assessing: (a) the alignment between the RIAP, the GRI and the SP 2014-2017; (b) the relevance and alignment of the RIAP Results and Resources Framework; (c) the process used by the Office to set up the indicators, baselines and targets reflected in the RIAP Results and Resources Framework; and (d) the process used to select the programme strategies and activities that

would allow the Office to achieve the output indicator targets reflected in the Results and Resources Framework. In addition, the audit entailed reviewing the process followed to estimate the resources required to implement the RIAP, and assessing the adequacy of the monitoring and reporting process in place to track progress towards achieving the output indicator targets. The audit also assessed the 2015 ASRO workplans' alignment to the RIAP.

59. Audit work performed as regards programme implementation activities focused on five outputs contributing to one programme outcome with aggregate expenses of USD 3.5 million during the period under review (42 per cent of programme implementation expenses) and included: (a) the review of the workplan components related to the outputs selected; (b) the assessment of the process followed to prepare, cost and approve the workplan, as well as monitor its implementation; and (c) the review of monitoring reports and other evidence of programme implementation.

60. Based on the audit work performed in this area, the audit noted the following matters that need management attention.

Define additional indicators to better measure the RIAP's contribution towards the achievement of the UNFPA Strategic Plan outputs

61. The RIAP RRF reflects a portfolio of indicators which are, for the most part, based on the indicators prescribed in the SP Integrated Results Framework. Examples include: (a) number of countries with a functional logistics management and information system; (b) number of countries that have family planning integrated into maternal health plans; (c) Minimum Initial Service Package (MISP) integrated within national preparedness action plans; and (d) number of countries in the region with functional protection and monitoring system to address complaints on reproductive rights.

62. While the practice followed helps ensure that there is consistency in UNFPA's strategic reporting framework, it may not always be necessary or sufficient for ASRO to use the SP indicators to measure the actual impact of regional support, as these may not capture the incremental or 'catalytic' contribution of the RIAP's strategies and interventions towards the achievement of SP outputs over and above what is achieved through country and global programmes.

63. The RIAP output indicators were also reflected in the ASRO 2015 annual plan, complemented by quarterly milestones. The review of these milestones indicated that these were not always conducive to the achievement of set targets. For example, for output indicator 'number of countries with a functional logistics management and information system', the milestones were: (a) Memorandum of Understanding with John Snow Inc. finalized; (b) Reproductive Health Commodity Security (RHCS) comprehensive assessment initiative launched; and (c) RHCS assessment performed in target countries. Similarly, for output indicator 'number of countries with costed national Sexual and Reproductive Health (SRH) plan' the milestones were: (a) 'Coordination on TA [technical assistance] on costing performed'; and (b) 'TA on costing to identified countries provided'.

64. Management explained that ASRO activities are complemented by those implemented directly by Country Offices in the four target countries. The review of annual workplans for the first and second outcome indicators in these countries revealed that in three out of the four workplans reviewed, the output indicator was not monitored and no activities were planned at country level; for the fourth, the Country Office relied mainly on the work done by ASRO.

65. OAS raised a similar observation in its report on the audit of the East and Southern Africa Regional Office audit report,²² as well as in the follow-up review of the audit of the Global and Regional Programme.²³

IMPACT	<i>The Office's ability to measure the true impact of activities implemented may be impacted by the lack of suitable indicators.</i>
ROOT CAUSE	<i>Guidelines: inadequate planning.</i>
CATEGORY	<i>Strategic.</i>

²³ Follow-up review of the audit of the Global and Regional Programme – No OED-114 – 17 September 2015

RECOMMENDATION 10

PRIORITY: HIGH

Review the RIAP Resources and Results Framework to include additional indicators or milestones appropriate to measure the incremental contribution of the regional interventions towards achieving the UNFPA Strategic Plan outputs.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

ASRO has reviewed the RRF of its Regional Intervention Action Plan to include additional indicators that better reflect regional contribution to UNFPA Strategic Plan Outputs.

C.2 – NATIONAL EXECUTION

PARTIALLY SATISFACTORY

66. National Execution (NEX) expenses amounted to USD 0.9 million (11 per cent of total programme implementation expenses) in the period under review, corresponding to activities implemented by nine IPs. Per the available general ledger information, NEX expenses corresponded primarily to contract personnel salaries (USD 0.5 million – 54 per cent of NEX expenses) and training costs (USD 0.3 million – 36 per cent of NEX expenses).

67. Audit work performed in this area included the review of (i) the IP selection and capacity assessment processes; (ii) the existence of appropriate IP agreements; (iii) the controls implemented for the review, authorization and processing of fund advance requests and expense reports submitted by IPs through the use of FACE forms; (iv) the controls implemented over the Operating Fund Account, used to record and control funds advanced to IPs; and (v) the process followed to monitor IP activities, for IPs engaged by the Office with aggregated programme implementation expenses of USD 0.6 million (approximately 64 per cent of NEX expenses) in the period under review.

68. Based on the work performed in this area, the audit noted the following matters that require Management attention.

Document the basis for selecting implementing partners and granting support costs

69. The Office made use of the flexibility offered by the policy and procedures for selection and assessment of implementing partners²⁴ (IPs) to waive competition and directly select IPs deemed to be strategic partners. Five out of nine IPs engaged by the Office during the period under review were selected under the strategic partnership modality.

70. While the five IPs meet the requirements for establishing a strategic partnership (i.e., the IP work is closely related to the UNFPA mandate and the IPs are in a unique position to influence issues that promote UNFPA’s mandate while leveraging political support, skills or resources to achieve results for UNFPA), the reasons for the selection were not formally documented, and justifications were not given why this type of partnering was in the best interest of UNFPA, as per the applicable policies.

71. In addition, the audit noted that justifications for support costs agreed in five workplans with eligible IPs were not readily available. Out of the five 2015-workplans, four were granted the maximum support cost rate (12 per cent of the amount of direct costs). No support cost was granted to the remaining IP. Similar audit finding was identified in a recent audit of another Country Office within the region.²⁵

IMPACT	<i>Lack of documentation of criteria underlying decisions related to implementing partner selection decisions may diminish transparency and accountability. Support costs recognized to implementing partners may be excessive.</i>
ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>

²⁴ Policy and Procedures for Selection and Assessment of Implementing Partners (2012)

²⁵ Audit of the UNFPA Country Office in Jordan – JOR-101

CATEGORY *Compliance.*

RECOMMENDATION 11

PRIORITY: MEDIUM

Maintain clear documentation of justifications underlying the strategic selection of implementing partners and establishing the amount of authorized support costs reimbursed to these partners.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

ASRO will ensure all new potential IPs are subject to a screening process and selection will be documented by the Programme Support Unit. The Office will also develop documentary evidence justifying the reasons behind engaging the five IPs as Strategic Partners.

Following the audit exercise, the Office reviewed all existing support costs granted to IPs and made adjustments accordingly. All related documentation has been appropriately filed.

Timely complete IP capacity assessments before their engagement in programme implementation

72. Out of the nine IPs engaged by the Office during the period under review, two only were assessed prior to the start of the Regional Programme and the assessment of two others was conducted more than 15 months after the programme started. No specific recommendation is put forward given that all assessments had been conducted at the time of audit fieldwork. The Office Management is, however, encouraged to ensure that capacity assessments are timely conducted as per the policies and procedures.

IMPACT *The efficiency and effectiveness of programme implementation may be diminished by undetected/unaddressed IP capacity gaps.*

ROOT CAUSE *Guidance: Inadequate supervision at Office level.*

CATEGORY *Operational.*

Timely finalize workplans

73. The audit noted the delayed finalization and approval of major nationally executed workplans. Four out of the five work plans reviewed by the audit were finalized between 17 March and 6 May 2015. For one major IP, there was evidence of exhaustive discussions related to workplan preparations that began as early as December 2014; the workplan was finalized in April 2015. As a consequence: (a) the IP was unable to implement the activities planned for the first quarter of 2015; and (b) as of June 2015, only 29 percent of the workplan budget had been used. It should be noted that the resources for these workplans were available to the Office since mid-January 2015. The audit did not identify an agreed-upon timetable with set deadlines for the workplan process, which would improve timely conclusion of the planning process.

IMPACT *Programme delivery may be impacted by delays in workplan finalization.*

ROOT CAUSE *Guidelines: Inadequate planning.*

CATEGORY *Operational.*

RECOMMENDATION 12

PRIORITY: MEDIUM

In collaboration with implementing partners, develop an agreed upon timetable that includes activities to be performed and deadlines (including milestones) for the planning process to enable the timely finalization of workplans, and closely monitor the timetable implementation.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

ASRO will develop a Gantt chart detailing the planning process and ensure activities therein are implemented in a timely manner. Engagement with IPs will begin in November of every year to ensure that workplans are ready to sign at the beginning of the year. Workplans are monitored through field visits, monitoring reports and FACE forms.

Enhance the monitoring process relating to implementing partner activities

74. The Office has developed a monitoring and evaluation calendar for the duration of the RIAP, detailing activities to be undertaken by quarter. The calendar focuses on monitoring and evaluation activities to support and oversee Country Office programme implementation. However, none of the planned monitoring activities relates to programme activities undertaken by ASRO itself or by its IPs.

75. Upon request, the audit was provided with a list of six field visits undertaken by ASRO personnel during the period under review, along with the related field visit reports. The review of these reports indicated that one visit was used to review programme implementation progress; three focused on IP capacity assessments; one intended to help prepare for the national execution (NEX) audit; and one focused on the preparation for the country programme development.

76. It is worth noting that all IPs with expenses exceeding USD 100,000 were subject to NEX audits in 2013 and 2014. One IP with expenses under USD 100,000 was also subject to audit in 2014. Based on the review of NEX audit reports, no significant internal control issues were identified.

IMPACT	<i>Programme implementation and financial management issues may not be timely identified and remediated, impacting the ability to achieve the intended programme results.</i>
ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
CATEGORY	<i>Operational.</i>

RECOMMENDATION 13

PRIORITY: MEDIUM

Expand the scope of the monitoring plan/calendar to cover programmatic and financial monitoring of implementing partner activities.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

The Office has developed an Assurance Plan with timetable for spot checks covering both programmatic and financial monitoring of implementing partners activities. This was uploaded in the application for assurance plans as advised by the Quality Management Unit in the Division for Management Services.

C.3 – MANAGEMENT OF NON-CORE FUNDING

SATISFACTORY

77. Programme implementation expenses funded from non-core resources amounted to approximately USD 1.1 million (10 per cent of total programme expenses) in the period under review. The UNAIDS Unified Budget, Results, and Accountability Framework (UBRAF) 2014-2015 contributed USD 0.4 million (39 per cent of total non-core funded expenses), and is the largest non-core fund used during the period under review. Non-core resources were also mobilized for humanitarian activities managed from the Office.

78. Audit work performed in this area included tests of compliance with co-financing agreement requirements, including expense eligibility and reporting, for three major co-financing agreements. The audit also included tests of the accuracy of reports submitted to donors and of compliance with the new cost recovery policy.

79. No reportable issues were identified based on the audit work performed.

D. OPERATIONS MANAGEMENT

SATISFACTORY

Good practices identified

80. The audit identified the following good practices in the area of operations management which could be considered for replication by other offices:

- a) ASRO set up a Consultants Review Committee with clear terms of reference to ensure that consultancies with a cost of USD 10,000 or more are carried out in accordance with the prescribed policies and procedures; and
- b) SOPs were developed to help clarify roles and responsibilities and ensure consistency in the areas of procurement and travel management.

D.1 – HUMAN RESOURCES MANAGEMENT

PARTIALLY SATISFACTORY

81. The Office incurred payroll costs amounting to USD 5.3 million during the period under review, including USD 3.5 million in 2014 and USD 1.8 million in 2015²⁶. In addition, the Office engaged 60 individual consultants under the individual consultant modality, for management activities and programme delivery and support, incurring related costs in the amount of USD 0.8 million.

82. Work performed in this area included the analytical review of payroll and contract personnel costs; a walk-through of the payroll reconciliation controls with UNDP; and the testing of a sample of 17 individual consultancies awarded by the Office at a cost of USD 0.3 million (36 per cent of the costs incurred in the period), for linkage to the corresponding workplans and compliance with the applicable policies and procedures and operating effectiveness of controls in the areas of: (a) recruitment; (b) contract award; and (c) contract management. Audit procedures applied also included testing of the recruitment process for five staff members hired during the audit period; testing of 31 payments of staff benefits and entitlements amounting to approximately USD 0.2 million; and the review of the outcome and follow-up actions to the 2014 Global Staff Survey.

83. Based on the audit work performed in this area, the audit noted the following matter that needs Management attention.

Improve compliance with policies and procedures applicable to individual consultancy contracts

84. The audit revealed that the Office was not in full compliance with the policy requirement to use the individual consultant modality only to hire individuals to perform functions that meet the definition of an assignment which is temporary in nature and cannot be performed by regular staff due to a lack of specialized expertise, or because of peaks in workload, or to cover staff functions due to absences or vacancies. At the time of the audit fieldwork, the Office used this modality to engage seven individual consultants to perform functions that are of a continuing nature.

85. The contracting modality used could: (a) adversely affect the work environment, as it creates job insecurity; and (b) increase the challenges faced by the Office, resulting from the constant need to interrupt work and renew contracts, as well as the loss of trained resources to other organizations offering better job security.

IMPACT	<i>The effectiveness of the Office programme delivery and operations may be affected by the contracting modalities utilized.</i>
ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
CATEGORY	<i>Compliance.</i>

RECOMMENDATION 14

PRIORITY: HIGH

Align contracting modalities to the functions to be carried out and to programme needs, in line with established policies.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *Already implemented*

²⁶ The payroll is managed by the United Nations Development Programme – UNDP

Following the audit, ASRO conducted an exercise to review contract modalities of related positions and adjustments were made in staffing and contracts. All the concerned positions are now filled, adhering to policies and procedures for the appropriate contract modalities, based on competitive selection process.

OAIS COMMENTS ON THE MANAGEMENT RESPONSE: The status of implementation of the recommendation reported by Management is acknowledged by the audit, and will be validated as part of the internal audit recommendation follow-up process.

D.2 – PROCUREMENT

SATISFACTORY

86. During the period under review, the Office locally procured goods and services at a cost of USD 2.1 million. The most significant categories of goods and services procured corresponded to training and learning expenses, facility management costs and printing and publications services.

87. Audit work performed in this area included the review of a sample of 18 local purchases made at a cost of USD 0.7 million (24 per cent of total local procurement) for linkage to the corresponding ASRO workplans; compliance with the UNFPA procurement principles,²⁷ and policies and procedures; and operating effectiveness of controls in the areas of: (a) requisitioning; (b) solicitation and bidding; (c) bid assessment; (d) vendor selection; (e) contract award; (f) purchase order issuance; and (g) receiving, as well as the review of the procurement planning process.

88. Based on the work performed in this area, the audit noted one matter that requires Management attention.

Enforce suppliers’ compliance with local labor regulations

89. The Office established a long-term agreement with a local vendor to provide cleaning services to the (by now past) office premises. The review of the solicitation process conducted for the vendor selection revealed significant variances in the financial offers received. Upon enquiries, the audit noted that the selected cleaning services provider was not in compliance with local labor regulations related to minimum legal wage, staff entitlements and social security coverage – which explains the substantially lower financial offer. The Office provided evidence that compliance with labor regulations, i.e., minimum age, medical and social insurance coverage, was included in the solicitation document as one of the qualification requirements. There is no evidence, however, that the selected supplier was asked to provide some proof of compliance before the contract was awarded or during contract execution, such as a breakdown of prices offered, that could have allowed an early detection of these irregularities.

IMPACT *Lack of compliance with labor regulations by vendors engaged by the Office could originate reputational, legal and financial risks for UNFPA.*

ROOT CAUSE *Guidance: Inadequate supervision at Office level.*

CATEGORY *Compliance.*

RECOMMENDATION 15

PRIORITY: MEDIUM

Obtain evidence of vendor compliance with labor and other relevant local regulations before awarding contracts for the procurement of goods and services required by the Office, including for cleaning services for the new premises.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *December 2016*

All Regional Office solicitations will include reference to local regulations and stipulate that proof must be provided prior to engagement. In the case cited, a different vendor has been engaged for cleaning services on a short-term basis for the time being. For this vendor, a request was made to confirm they adhere to local regulations including

²⁷ Best value-for-money; fairness, integrity and transparency; open and effective competition; and protection of the interest of UNFPA

minimum wages. The Office also keeps the option of engaging individual cleaners open due to the regional context. For other solicitations as well e.g. the one for hotels recently floated, included in the requirements was the aspect of adherence to local regulations. This was reviewed by PSB and this is the practice the Office intends to maintain.

D.3 – FINANCIAL MANAGEMENT

SATISFACTORY

90. During the period under review, the Office processed 1,576 financial transactions, including 1,510 accounts payable vouchers used to process payments, and 66 journal entries and vouchers used primarily to process adjustments and record expenses reported by IPs.

91. Work performed in this area included the review of: (a) the financial management capacity of the Office; (b) the authorization and proper processing of financial transactions; (c) the coding of transactions to the correct project, activity, general ledger account, IP and fund codes; (d) the operating effectiveness of controls over the accounts payable and payments process; (e) the value-added tax control arrangements in place; (f) the budget management process; and (g) the effectiveness of the financial management accountability process.

92. Based on the work performed in this area, the audit noted one matter that requires Management attention.

Enhance controls over transactions executed by other business units using ASRO’s budget

93. The audit identified a significant number of transactions executed by other business units using the Office budget. The Office provided evidence of programmatic reviews performed at the requisition approval stage to ensure linkage to the corresponding ASRO workplans. However, there was no documented evidence of any review to ensure compliance with applicable policies and procedures.

IMPACT	<i>Lack of compliance with applicable policies and procedures</i>
ROOT CAUSE	<i>Guidelines: Absence of written procedures to guide staff in performing their functions.</i>
CATEGORY	<i>Compliance.</i>

RECOMMENDATION 16

PRIORITY: MEDIUM

Establish and implement financial and operational controls over transactions initiated by other business units using the Office’s budget

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO* STATUS: *Agree*

MANAGEMENT ACTION PLAN: DUE DATE: *June 2017*

The Regional Director will generate a memo and share with all Country Offices on the procedures to be complied with when using ASRO funds which will include pre-authorization by ASRO before additional costs can be charged to the given chart of accounts codes.

ASRO will also develop a tracking system that ensures all requisition and purchase order approvals in the Office mention supporting documents before approval and that this is appropriately documented in ASRO.

D.4 – GENERAL ADMINISTRATION

SATISFACTORY

94. Work performed in this area focused on the travel and asset management processes.

95. Travel expenses incurred by the Office during the period under review amounted to USD 1.4 million. Audit work performed in the area of travel included a walk-through of the travel process and the testing of a sample of 147 travel-related transactions amounting to approximately USD 0.3 million (22 per cent of total travel expenses) for appropriateness of business purpose, compliance with policies and procedures and operating effectiveness of the controls over: (a) the procurement of travel services; and (b) the authorization, calculation and payment of DSA.

96. Procurement of assets in the period under review was not significant. As of 30 June 2015, the Office held 95 in-service fixed asset items with a net book value of USD 0.1 million. The largest fixed assets categories include information technology equipment, vehicles and office furniture. Audit work performed in this area was limited to a walk-through of the asset management process.

97. Based on the work performed in this area, the audit noted one matter that requires Management attention.

Submit travel requests at least 21 days in advance of travel

98. The audit noted that the travel policy requirement to confirm travel itineraries as early as possible and purchase airline tickets at least 21 days in advance of travel was not consistently followed. The review of a sample of travel requests identified 12 instances where requests were submitted within periods ranging from 2 to 10 days from the date of travel, some of which could not qualify for emergency needs (e.g., participation in Executive Board or donor meetings).

IMPACT *The Office may miss opportunities to obtain lowest fares.*

ROOT CAUSE *Guidelines: Inadequate planning.*

CATEGORY *Compliance.*

RECOMMENDATION 17

PRIORITY: MEDIUM

Raise staff awareness to better plan non-emergency travel and enforce compliance with the requirement to submit travel requests at least 21 days in advance of the travel date.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, ASRO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *December 2016*

The Regional Office has generated an SOP on travel and a forwarding memo and these were approved by the Regional Director and circulated to all staff and Country Office Heads in the region on 12 June 2016, to reinforce the guidance provided in the policies and procedures manual on the need for timely planning of missions and submission of travel authorizations, at least 15 working days in advance of day of travel. The SOP was circulated to staff for input ahead of finalization, approval and circulation. A session was also held in July 2016 at which the provisions of the SOP were presented by the IOM and discussed with all staff. It advises timely planning and submission of requests at least three weeks in advance of non-emergency travel. ASRO will also organize a region-wide webinar to re-orient staff about the travel policy and guidance provided in corporate documents.

ANNEX 1

Definition of Audit Terms

A. AUDIT RATINGS

Effective 1 January 2010, the internal audit services of UNDP, UNFPA, UNICEF, UNOPS and WFP use revised harmonized audit rating definitions, as described below:

- **Satisfactory** - Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.
- **Partially Satisfactory** - Internal controls, governance and risk management processes were adequately established and functioning well. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
- **Unsatisfactory** - Internal controls, governance and risk management processes were either not established or functioning well. The issues were such that the achievement of the objectives of the audited entity could be seriously compromised.

B. CATEGORIES OF ROOT CAUSES AND AUDIT ISSUES

- **Guidelines:** absence of written procedures to guide staff in performing their functions:
 - Lack of or inadequate corporate policies or procedures
 - Lack of or inadequate Regional and/or Country Office policies or procedures
 - Inadequate planning
 - Inadequate risk management processes
 - Inadequate management structure
- **Guidance:** inadequate or lack of supervision by supervisors:
 - Lack of or inadequate guidance or supervision at the Headquarters and/or Regional and Country Office level
 - Inadequate oversight by Headquarters
- **Resources:** insufficient resources (funds, skills, staff) to carry out an activity or function:
 - Lack of or insufficient resources: financial, human, or technical resources
 - Inadequate training
- **Human error:** Un-intentional mistakes committed by staff entrusted to perform assigned functions.
- **Intentional:** intentional overriding of internal controls.
- **Other:** Factors beyond the control of UNFPA.

C. PRIORITIES OF AUDIT RECOMMENDATIONS

Audit recommendations are categorized according to their priority, as a further guide to management in addressing the related issues in a timely manner. The following categories of priorities are used:

- **High:** Prompt action is considered imperative to ensure that UNFPA is not exposed to high risks (that is, where failure to take action could result in critical or major consequences for the organization);
- **Medium:** Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences);
- **Low:** Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are discussed by the audit team directly with the management of the audited entity during the course of the audit or through a separate memorandum upon issued upon completion of fieldwork, and not included in the audit report.

D. CATEGORIES OF ACHIEVEMENT OF OBJECTIVES

These categories are based on the COSO framework and derived from the INTOSAI GOV-9100 Guide for Internal Control Framework in the Public Sector and INTOSAI GOV-9130 ERM in the Public Sector.

- **Strategic:** High level goals, aligned with and supporting the entity's mission.
- **Operational:** Executing orderly, ethical, economical, efficient and effective operations and safeguarding resources against loss, misuse and damage.
- **Reporting:** Reliability of reporting, including fulfilling accountability obligations.
- **Compliance:** Compliance with prescribed UNFPA regulations, rules and procedures, including acting in accordance with Government Body decisions, as well as agreement specific provisions.

GLOSSARY

Acronym	Description
ASRO	Arab States Regional Office
Atlas	UNFPA's ERP (Enterprise Resource Planning) system
CPAP	Country Programme Action Plan
CPD	Country Programme Document
DSA	Daily Subsistence Allowance
ERM	Enterprise Risk Management
HQ	Headquarters
IOM	International Operations Manager
IP	Implementing Partner
NEX	National Execution
OAIS	Office of Audit and Investigation Services
PAD	Performance Appraisal and Development
PRC	Programme Review Committee
RHCS	Reproductive Health Commodity Security
RIAP	Regional Intervention Action Plan 2014-2017
RPCC	Regional Programme Coordination Committee
RPRC	Regional Programme Review Committee
SIS	Strategic Information System
SOP	Standard Operating Procedure
SP	Strategic Plan
TA	Technical Assistance
TAMS	Technical Assistance Management Software
TOPS	Technical Operations and Programme Support
UBRAF	UNAIDS Unified Budget, Results, and Accountability Framework
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
USD	United States Dollars