



## **United Nations Population Fund**

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### **OFFICE OF AUDIT AND INVESTIGATION SERVICES**

#### **AUDIT OF THE UNFPA COUNTRY OFFICE IN MYANMAR**

**FINAL REPORT**  
N° IA/2017 - 02

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## EXECUTIVE SUMMARY

1. The Office of Audit and Investigation Services (OAIS) performed an audit of the UNFPA Country Office in Myanmar (the Office). The audit covered the period from 1 January 2014 to 30 September 2015. Programme delivery and operational activities pertaining to other periods were covered by the audit, as appropriate.

### Background

2. The activities covered by the audit correspond to the third and fourth years of the third Country Programme 2012 – 2015, approved by the Executive Board in its annual session of 2011, with indicative resources of USD 29.5 million. An extension of the third country programme (2016-2017) was approved in January 2015, to be harmonised with the UN repositioning strategy (2015-2017). Expenses covered by the audit amounted to USD 45.0 million, of which USD 32.5 million corresponded to the 2014 Population and Housing Census project, executed by 17 implementing partners (USD 6.1 million) and by UNFPA (USD 38.9 million), funded from core resources of USD 10.3 million and non-core resources of USD 34.7 million.

3. In addition the audit covered the supply of reproductive health commodities during the period under review, procured primarily with funding provided by the UNFPA Supplies programme, totalling USD 10.3 million.

4. Approximately 73 per cent of expenses incurred in the period under review corresponded to the Population and Development component, and were related primarily to the 2014 population census support activities. The Reproductive Health and Gender components accounted for 15 per cent and 11 per cent, respectively, of the expenses incurred. Costs funded from the Institutional Budget, and programme coordination and assistance costs, not allocated to any of the above thematic areas, accounted for the remaining 1 per cent of expenses.<sup>1</sup>

### Methodology and scope

5. 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 analysing, on a test basis, information that provided the basis for the audit conclusions.

6. The scope of the audit included the review of the Office governance, programme management, and operations, and focused on the processes established to mitigate risks associated with external factors, people, processes, relationships and information technology.

### Audit rating

7. The audit indicates that, for the period covered, the risk management performance of the Office was **'Satisfactory'**, which means that governance, risk management and internal control processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.

8. Ratings by key audit area are summarized in the following table.

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<sup>1</sup> Source: Cognos project monitoring reports

Audit ratings by key audit area		
<b>Office Governance</b>		<b>Satisfactory</b>
<i>Office management</i>		<i>Satisfactory</i>
<i>Organizational structure and staffing</i>		<i>Partially satisfactory</i>
<i>Risk management</i>		<i>Satisfactory</i>
<b>Programme Management</b>		<b>Satisfactory</b>
<i>Programme planning and implementation</i>		<i>Satisfactory</i>
<i>National execution</i>		<i>Satisfactory</i>
<i>Inventory management</i>		<i>Satisfactory</i>
<i>Management of non-core funding</i>		<i>Satisfactory</i>
<b>Operations Management</b>		<b>Satisfactory</b>
<i>Human resources management</i>		<i>Satisfactory</i>
<i>Procurement</i>		<i>Satisfactory</i>
<i>Financial management</i>		<i>Satisfactory</i>
<i>General administration</i>		<i>Satisfactory</i>
<i>Information and communications technology</i>		<i>Satisfactory</i>
<i>Security management</i>		<i>Satisfactory</i>

Key findings and recommendations

9. The audit identified a number of good practices implemented by the Office as well as areas that require Management attention, some of a strategic nature, and others related to operational and compliance matters. Overall, the audit report includes three high priority and four medium priority recommendations designed to help the Office improve its programme delivery and operations. Of the seven recommendations, one is of strategic nature; five are operational and one refers to compliance.

*Good practices*

10. The audit identified several good practices adopted by the Office, some of which could be considered for replication by other offices. The Office established a decentralized structure, with staff deployed at decentralised sub-offices as well as within one Government agency responsible for the implementation of significant programme activities. Supplementing the corporate risk assessment processes, the Office implemented several mechanisms to better manage risks associated with the census project. As part of the census project risk management approach, the Office recruited a consultant with extensive banking industry experience to assess the risks associated with the processing of census-related payments to enumerators, and engaged a private sector bank to manage them.

11. Further, the Office developed a ‘Donor Conditionality and Requests’ tool to maintain information related to its co-financing agreements, track project performance and compliance with the agreements’ substantive, reporting and compliance requirements, and regularly update donors on progress achieved and issues encountered.

*Strategic level*

12. From a governance point of view, the Office, with assistance from the Division for Human Resources and the Asia and Pacific Regional Office, should expedite the implementation of the Office restructuring business case.

*Operational level*

13. The Office should enhance the accuracy of workplan budgets and increase Management supervision thereon. To increase reproductive health commodities’ availability and reduce stock-outs, the Office should scale up its efforts, in collaboration with other relevant programme stakeholders, to assist the Ministry of Health and Sports with the implementation of actions to address supply-chain management capacity gaps.

14. The Chief Procurement Officer should develop and implement a process to monitor and enforce the undertaking of secondary bidding on all long-term agreements with ceiling prices.

*Compliance level*

15. The Office should enhance the management of service and individual consultancy contracts, by establishing a mechanism for classification of posts and determination of remuneration levels, and request UNDP to issue service contracts on UNFPA's behalf, subject to an appropriate service level. The Office should strengthen consultancy needs 'planning and supervisory controls to allow better compliance with the applicable policies and procedures.

*Management response*

16. In general, the Country Office in Myanmar is in agreement with the findings, recommendations and overall rating of the report, and we continue to work arduously to address all recommendations and finding in a timely manner. We would also like to thank OAIS for making this internal audit process consultative and constructive exercise. This audit will help the country office to address areas that need improvement and to continue the good practices identified herein.

17. The OAIS team would like to thank the Management and personnel of the Office, of the Asia and Pacific Regional Office and of the different Headquarters units for their cooperation and assistance throughout the audit.

## I. OBJECTIVES, SCOPE AND METHODOLOGY

1. The audit covered the period from 1 January 2014 to 30 September 2015. Programme delivery and operational activities pertaining to other periods were covered, 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 about the effectiveness of the governance, risk management and internal control processes over UNFPA's operations in Myanmar.
3. The audit included such tests, as considered appropriate, to obtain reasonable assurance with regards to:
  - a) The effectiveness and efficiency of the Office operations;
  - b) The conformity of expenses with the purposes for which funds were appropriated;
  - c) The safeguarding of assets entrusted to the Office;
  - d) The level of compliance with applicable legislative mandates, rules, regulations, policies and procedures; and
  - e) The reliability of the Office financial and operational reporting.
4. The scope of the audit included the review of the Office governance, 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 led by an OAIS audit specialist, supported by a guest auditor and an individual international consultant. The audit started on 30 November 2015. A field mission took place from 01 February 2016 to 19 February 2016. Preliminary findings and recommendations were discussed with the Office Management at an exit meeting held on 19 February 2016. Comments and clarifications provided by Management in the following months were reviewed thereafter. Due to unforeseeable developments in OAIS, the draft report was submitted to the Office Management on 13 December 2016, and a final management response received on 15 February 2017.

## II. BACKGROUND

6. Myanmar had a population estimated at approximately 53.9 million<sup>2</sup> in 2015, with an annual growth rate of approximately 0.9 per cent.<sup>2</sup> Gross Domestic Product has grown at an annual rate of over 8 per cent since 2014.<sup>2</sup> The most recent population census was undertaken in 2014 with support from UNFPA; the previous census had been conducted in 1983.

7. The maternal mortality ratio was estimated at 178 deaths per 100,000 live births in 2015, compared to 205 deaths per 100,000 live births in 2010.<sup>3</sup> Seventy-six per cent of all deliveries take place at home, where nearly 90 per cent of maternal deaths occur.<sup>4</sup> The HIV prevalence rate was estimated at 0.61 per cent for adults and 0.96 per cent among pregnant women in 2009.<sup>4</sup>

8. The activities covered by the audit correspond to the third and fourth years of the third Country Programme 2012 – 2015, approved by the Executive Board in its annual session of 2011, with indicative resources of USD 29.5 million. An extension of the third country programme (2016-2017) was approved in January 2015, to be harmonised with the UN repositioning strategy (2015-2017). Expenses covered by the audit amounted to USD 45.0 million, of which USD 32.5 million corresponded to the 2014 population census project, executed by 17 implementing partners (USD 6.1 million) and by UNFPA (USD 38.9 million).<sup>5</sup>

9. Approximately 73 per cent of expenses incurred in the period under review corresponded to the Population and Development component, and were primarily related to the 2014 Population and Housing Census support activities. The Reproductive Health component accounted for 15 per cent of expenses and focused on family planning and skilled care, improving the availability of high-quality, equitable sexual and reproductive health information and services including the prevention of HIV transmission among populations that are most at risk, and from mothers to their children. The Gender component accounted for 11 per cent of expenses and focused on the strengthening of national capacity and institutional mechanisms to promote gender equality and the advancement of women. Costs funded from the institutional budget and programme coordination and assistance costs, not allocated to any of the above thematic areas, accounted for the remaining 1 per cent of expenses.<sup>6</sup>

10. The main UNFPA Office in Myanmar is located in the city of Yangon, with two decentralized offices located in the cities of Sittwe and Myikyina, and one liaison office located in the capital city of Nay Pyi Taw. During the period under review, the Office was managed by a Representative, assisted by a Deputy Representative, two Assistant Representatives and an International Operations Manager.

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<sup>2</sup> <http://data.worldbank.org/country/Myanmar>

<sup>3</sup> Trends in Maternal Mortality: 1990 to 2015 – Estimates by WHO, UNICEF, UNFPA, World Bank Group and the United Nations Population Division

<sup>4</sup> Country Programme Document - Myanmar

<sup>5</sup> Source: Cognos project monitoring reports

### III. DETAILED FINDINGS

#### A. OFFICE GOVERNANCE

**SATISFACTORY**

##### Good practices identified

11. The audit identified the following good practices in the area of Office governance, which could be considering for replication by other UNFPA offices undertaking the implementation of large census or population survey projects :

- a) The Office established a decentralized structure, with personnel deployed at two decentralized sub-offices and one liaison office, as well as at one governmental agency responsible for the implementation of significant programme activities. These arrangements provided the Office with the opportunity to interact closely with relevant programme stakeholders and allowed a more effective oversight of programme implementation;
- b) Supplementing the established risk assessment processes, the Office implemented several mechanisms to better manage risks related to the census project. These included: (i) a “Framework for Census Risk Mitigation”, structured around three main types of risks (political, technical and logistical), highlighting for each one the required risk mitigation measures, timeline to implement them and responsible agency/unit; and (ii) the development of a “Fiduciary Risk Management Arrangements” document, which described the context in which the programme was implemented, as well as outlined the measures that UNFPA has taken to build a sound financial management with its partners.
- c) Further, as part of the census project risk management approach, the Office recruited a consultant with banking industry background to assess the risks associated with processing payments to a large number of training participants and enumerators for the census. With the consultant’s support, the Office introduced a payment process overview chart which highlighted all payment methods to be used during the census and identified the key payment process activities and controls to be put in place to minimize the risk associated with the process; and
- d) The Office established a ‘Census Project Task Force’ led by the Representative and the International Operations Manager, to manage and provide oversight over the census project. The Task Force areas of responsibility included: (i) oversight and direction of the project; (ii) communication and coordination; (iii) disbursements and verification of disbursements; (iv) procurement, warehousing, and inventory management activities; (v) vehicle management activities; (vi) recruitment of and oversight over independent observers; and (vii) donor reporting. Personnel responsible for the implementation of the different tasks was clearly identified, as well as the related supervisory responsibilities.

#### A.1 – OFFICE MANAGEMENT

**SATISFACTORY**

12. Audit procedures performed in this area included the review of: (i) the Office planning process in 2015; (ii) the relevance of the Office 2015 annual plan and the level of implementation of related activities; (iii) the alignment of performance plans of key personnel to the Office priorities; (iv) the effectiveness of Management oversight of programme delivery and operational activities, including those performed by the decentralized offices; (v) the accuracy of the Office 2014 Annual Report; and (vi) the level of familiarization of the Office personnel with UNFPA’s policies and procedures.

13. No reportable matters were identified based on the audit work performed.

#### A.2 – ORGANIZATIONAL STRUCTURE AND STAFFING

**PARTIALLY SATISFACTORY**

14. The main UNFPA Office in Myanmar is located in the city of Yangon, with two decentralized offices located in the cities of Sittwe, Rakhine and Myikyina, Kachin, and one liaison office located in the capital city of Nay Pyi Taw. In addition, UNFPA maintained personnel at the Population Census Project office within the Department of Population of the Ministry of Immigration and Population.

15. As at 30 September 2015, the Office had a total of 78 posts, including 6 international and 28 local fixed-term appointment posts, one UN Volunteer, and 43 posts covered by contract personnel.

16. Audit work performed in this area included the review of: (i) the alignment of the organizational structure and staffing arrangements with the requirements for the delivery of the Office programme and operational activities; (ii) the use of proper contractual modalities; (iii) the effectiveness of the performance appraisal process; (iv) the relevance and sufficiency of staff development activities conducted during the period under review; and (v) the compliance with the relevant UNFPA policy on decentralized offices.

17. Based on the work performed in this area, the audit noted the following matter in need of Management attention.

*Expedite the implementation of the Office restructuring business case*

18. In November 2013, shortly after the arrival of the current Representative and with support from the Asia and Pacific Regional Office (APRO), the Office commissioned a staff alignment review, to ensure that the Office would be able to effectively meet ongoing and emerging programme requirements. A business case, based on the review outcome, was submitted to the Division for Human Resources (DHR) in January 2015, providing the rationale for the changes required. The business case proposed the creation of 16 new posts, through the addition of 23 posts financed from non-core projects and 18 posts from core funds, as well as the elimination of 25 service contracts.

19. In light of the delay in the approval of realignment proposal, the Office had to rely on contract personnel to address its programme delivery and operations management needs. The realignment was finally approved in July 2016 and was under implementation at the time of issuance of the audit report.

ROOT CAUSE	<i>Guidelines (inadequate Regional Office and corporate policies or procedures).</i>
IMPACT	<i>The Office personnel may not be aligned with programme delivery and operational needs.</i>
CATEGORY	<i>Strategic.</i>

**RECOMMENDATION 1**

**PRIORITY: HIGH**

*Expedite the implementation of the Office personnel realignment proposal.*

RESPONSIBLE MANAGER: *Directors, Division for Human Resources and Asia and Pacific Regional Office, and Myanmar Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *December 2017*

*The human resources realignment proposal was approved by the Executive Director on 29 July 2016. The proposal is currently being implemented and full implementation of the human resources realignment is expected to conclude by the end of December 2017. We wish to also note that the realignment is being implemented under organizationally imposed austerity measures, which may have an impact on the efficient of completing the exercise.*

**A.3 – RISK MANAGEMENT**

**SATISFACTORY**

20. Audit work performed in this area consisted of the review of: (a) the last fraud and operational risk assessments completed by the Office; (b) the process followed for identifying and tracking risks, and the actions undertaken to mitigate them; (c) the different risk management mechanisms specifically established for the population census project, which are described in more detail under ‘*Good practices identified*’ in Section A of the report.

21. No reportable matters were identified based on the audit work performed.

**B. PROGRAMME MANAGEMENT****SATISFACTORY**Good practices identified

22. The audit identified the following good practices in the area of programme management:
- a) The Office engaged a private sector bank to manage cash payments to training participants and enumerators of the population census;
  - b) The Office developed a tool for tracking commodities and medical equipment and kits, supplementing the functionality provided by existing corporate tools, such as the 'Order Tracking System' and the 'Atlas Shipment Tracker'. The tool allows a more effective monitoring of critical milestones in the downstream logistics process – such as the dates of issuance of requisitions and orders; arrival of shipments at port; request and receipt of custom duty exemption certificates; start and completion of custom clearance. In addition, the tool also tracks commodities by batch numbers, allowing for easier identification of UNFPA procured commodities; and
  - c) The Office developed a 'Donor Conditionality and Requests' tool to maintain information related to its co-financing agreements, track project performance and compliance with the agreements' substantive, reporting and compliance requirements, as well as regularly update donors on progress achieved and issues encountered within each project.

**B.1 – PROGRAMME PLANNING AND IMPLEMENTATION****SATISFACTORY**

23. During the period under review, the Office implemented activities related to 13 outputs of the third Common Country Programme 2012 – 2015 at a cost of USD 43.6 million, inclusive of programme coordination and assistance costs, with a financial implementation rate of 75 per cent (measured based on annual budgets allocated in Atlas).

24. Activities were implemented directly by UNFPA, with actual expenses of USD 37.5 million and a financial implementation rate of 73 per cent. A large part of the expenses related to UNFPA's implemented activities corresponded to the procurement of printing materials, consultancy services, and enumerator and other costs incurred for the execution of the population census.

25. Activities were also implemented through 17 Implementing Partners (IPs), with actual expenses of USD 6.1 million, and a financial implementation rate of 83 per cent.

26. Audit work performed in this area focused on the 2014 population and housing census activities, reflected under one programme output and two projects with aggregate expenses of USD 32.5 million during the period under review (74 per cent of programme implementation expenses) and included: (a) the review of the related workplans for 2014 and 2015; (b) the assessment of the process followed to prepare, cost and approve the workplans, as well as monitor its implementation; and (c) the review of evidence of programme implementation, including site visits to the Government agency responsible for the implementation of the population census activities, and inquiries of two donors that contributed to funding the census.

27. Based on the work performed in this area, the audit noted the following matter in need of Management attention.

Enhance the workplan budgeting process

28. The Office achieved overall programme financial implementation rates of 57 per cent as at 30 September 2015 and 80 per cent in 2014. Implementation levels for activities funded from core resources exceeded 80 per cent in both years, with a lower implementation rate for activities funded from non-core resources, particularly for the population census project, which achieved implementation rates of 55 per cent as at 30 September 2015 and 77 per cent in 2014.

29. The lower population census project implementation level in September 2015 is attributable, to a certain degree, to the lower than planned cost of printing census reports (completed at a cost of USD 1.0 million vs. a budget of USD 4.9 million). The difference originated mainly from the use of higher budgeted unit cost for all product types – which was attributed by Management to the absence of historical cost data for similar products, as well as to the



34. The audit also reviewed the NEX audit reports issued in 2014 for the same IPs as above, and conducted site visits and meetings with two IPs, with the objective of developing an appropriate understanding of: (a) their overall control environment as pertains to UNFPA-funded programme activities; (b) the controls over financial transactions for significant expense categories; and (c) the process followed for the preparation and authorization of the FACE forms and workplan progress reports submitted to UNFPA. The site visits also included the review of the safeguarding and use for intended purposes of assets provided to IPs, of evidence of implementation of selected programme activities, as well as inquiries of the IPs about their work experience with UNFPA, the support received, monitoring undertaken, the quality and frequency of communication and the barriers and other factors potentially impacting the effectiveness of programme implementation.

35. No reportable matters were identified based on the audit work performed.

### B.3 – INVENTORY MANAGEMENT

**SATISFACTORY**

36. During the period under review, the Office supplied reproductive health commodities and medical equipment at a total cost of approximately USD 10.3 million, with funding provided mainly by the UNFPA Supplies programme. Myanmar was incorporated as one of the 46 priority countries of this programme in 2014. The inventory supplied consisted mainly of contraceptives and pharmaceutical products, procured by PSB on behalf of the Office. The reproductive health commodities supplied were mainly stored at and distributed from the Ministry of Health and Sports (MoHS) Central Medical Stores Depot (CMSD) located in Yangon.

37. Audit work performed included the review of the needs assessment and forecasting arrangements in place, as well as testing, for a sample of inventory supplied in 2014 and 2015 at a cost of approximately USD 6 million (60 per cent of the value of inventory supplied), of the processes and controls in place in the areas of: (i) procurement planning, requisitioning and ordering; (ii) custom clearance, receiving and inspection; (iii) inventory controls (while the goods procured remained in UNFPA's control); (iv) handover of the inventory to IPs; (v) distribution to intended beneficiaries; and (vi) monitoring. For locally procured commodities, audit work also included a review of the related procurement processes.

38. Audit work performed also included site visits to: (a) the CMSD and a sub-depot located in Mandalay; (b) two warehouses managed by IPs located in Yangon; and (c) four service delivery points located in the states of Yangon and Mandalay to: (i) verify the receipt of commodities procured by UNFPA; (ii) assess the warehouse controls in place and reliability of the inventory records; (iii) test the distribution of commodities by tracing a sample of deliveries across the supply-chain; and (iv) verify commodity availability and stock-out levels at the warehouses and service delivery points visited.

39. The audit also included a review of the results of the '2014 Facility Assessment for Reproductive Health Commodities and Services' (2014 Facility Assessment), completed in July 2015.

40. Based on the work performed in this area, the audit noted the following matter in need of Management attention.

#### Scale up the support to the Ministry of Health and Sports to address supply-chain management gaps

41. The audit noted different gaps in the MoHS' capacity to timely deliver reproductive health commodities, ensuring adequate availability levels and reducing the incidence of stock-outs.

42. The '2014 Facility Assessment' – the first ever in Myanmar – undertaken with significant involvement of and support by the Office, revealed that over 90 per cent of health facilities offered male condoms as well as oral and injectable hormonal contraceptives, albeit with lower availability for implants (due to lack of trained staff) and reproductive health medicines such as Misoprostol and Oxytocin. The survey also revealed that a large majority of the facilities had experienced at least one stock-out in the six-month period prior to the survey date. The survey also disclosed variations in availability and stock-out levels between urban and rural facilities. Overall, availability and stock-out issues were attributed by the survey to supply delays caused by a weak supply chain management process.

44. Supply-chain challenges were also noted during the audit team visit to the main MoHS warehouse located in Yangon. In particular, the audit noted issues affecting the transportation of UNFPA-procured commodities to sub-depots and service delivery points, including the absence of an operational plan for transportation and an inadequate vehicle fleet. The latter obliged warehouse management to rely on hired trucks or on trucks headed to the locations where the sub-depots and service delivery points are situated – thereby limiting the frequency of deliveries to a biannual rhythm.

45. Other issues noted included the CMSD warehouse air-conditioning system: at the time of the site visit, the warehouse temperature was at 29 degrees Celsius, although the products supplied by UNFPA contained therein required storage at temperatures below 30 degrees Celsius. Management informed the audit that this problem was corrected shortly after completion of the audit field mission.

46. The above challenges are consistent with those identified in previous supply-chain assessments<sup>6</sup> – which put forward several short and long-term recommendations, e.g. increasing delivery frequency; developing standard operating procedures and operations plans; improving forecasting; and implementing a logistics management information system (LMIS).

47. The audit noted that the Office had already identified actions to be undertaken as from 2016, to help address some of the problems identified, such as training on long-acting reversible contraceptives and support to the development and implementation of the LMIS, in collaboration with other relevant programme stakeholders and with the support of a partner with expertise in this field. The LMIS will allow better tracking of commodities and monitoring of stock levels and imbalances by a Quality Improvement team, which will meet at regular intervals at township, state and regional level. At the time of the audit field mission, the LMIS had been piloted in four states supported by UNFPA, covering 12 townships containing 522 service delivery points; the Office was working with the partner engaged to support the implementation to finalize plans to expand the LMIS to an additional 55 townships. In addition, training on the LMIS has been planned involving up to 1,900 health staff on the LMIS.

48. The audit also noted that at the time of the audit field mission, the related 2016 workplan had not yet been signed and finalized with the concerned IP, a delay which the Office attributed to discussions on budgets and funding sources. Management informed the audit that the workplan has been signed shortly after completion of the audit field mission.

ROOT CAUSE	<i>Guidance (inadequate supervision at Office level).</i>
IMPACT	<i>Reproductive health commodities availability may be reduced and stock-outs increased due to supply-chain management capacity gaps.</i>
CATEGORY	<i>Operational.</i>

**RECOMMENDATION 3** **PRIORITY: HIGH**

*To increase reproductive health commodities availability and prevent stock-outs, scale up, in collaboration with other relevant programme stakeholders, the efforts necessary to assist the Ministry of Health and Sports (MoHS) to implement the recommendations of the 'National Supply Chain Baseline Results' survey as well as any other actions required to address supply-chain management capacity gaps.*

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative* STATUS: *Agree*

MANAGEMENT ACTION PLAN: DUE DATE: *Implemented in 2016*

*The Office, in collaboration with the MoHS and other implementing partners, followed up on the audit observations and the recommendations made by National Base Line Results Survey to ensure the prompt delivery of commodities to service delivery points.*

- *Robust monitoring and Supervision: UNFPA monitored the distribution of family planning (FP) and Reproductive Health (RH) commodities through the tracking sheet reported monthly by implementing partners. UNFPA and implementing partners will also conduct joint monitoring visits to service delivery points to check the RH commodity availability in Service Delivery Points. Tracking of FP and RH commodities supported by UNFPA is done, and implementing partners report the distribution status of FP*

<sup>6</sup> For example, the 2014 National Supply-Chain Baseline Results assessment performed by the Partnership for Supply Chain Management

and RH commodities monthly. Implementing partners also participate in quarterly commodity management meetings convened jointly by the MOHS and UNFPA, and discuss challenges and ways forward.

- Ensuring functionality of reproductive health commodities (RHC) LMIS with expansion into more townships: train-of-trainer training for RHC LMIS will be conducted in the second quarter of 2016 and, subsequently, multiplier trainings will also be conducted at township level. At the end of 2016, 55 townships in four States and Regions have functioning RHC LMIS and trained for RH LS. The 2016 work plan with John Snow International (JSI) was signed as interim workplan and expansion of RHC LMIS in four States and Regions is discussed and the workplan for 2016 with JSI is finalized.

The implementation has started in the first quarter of 2016, in 12 townships of four States and Regions after the interim workplan was signed. The State and Regional level quality improvement team meetings were organized regularly and addressed the issues of stock imbalance in health facilities and discussed for RH commodity security in respective States and Regions.

- Addressing Stock-outs: At the central level, the Representative in Myanmar and the APRO Regional Director, during their courtesy call with the Minister for Health, mentioned the stock-out situation of RH commodities in health facilities as per “Health facility Survey for RH services and RH commodities” – 2014 and 2015 reports.

The Director General of the Department of Medical Services, in his letter to the UNFPA Representative, thanked her and provided assurance of looking into inventory management and coordination with CMSD Mandalay to prevent stock-outs.

In addition, all Stakeholders will review the stock balance of townships for RH commodity security in quarterly commodity management meetings. At the State and Regional Level, State and Regional Public Health Department will coordinate and facilitate stock reallocation in Quality Improvement Team meetings. With the technical support of UNFPA and JSI, the FP and RH commodities will be reallocated from over-stock township to understock or stock-out townships. The Maternal and Reproductive Health (MRH) Division is coordinating with State and Regional Public Health Department for stock reallocation of FP and RH commodities. The transportation cost is supported by the World Bank since January 2016.

In the last quarter of 2016 upon request of the MRH division, UNFPA and JSI supported expansion of RHCLS to Kayin and Mon States with TOT of MoHS staff increasing the coverage to 72 townships out of total 330 townships at the end of 2016. Quality improvement teams further ensured that RH commodity are available at the last mile making sure that women who need contraceptives and maternal medicines are available.

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

#### B.4 – MANAGEMENT OF NON-CORE FUNDING

**SATISFACTORY**

49. Programme implementation expenses funded from non-core resources amounted to approximately USD 35 million (approximately 80 per cent of total programme expenses) in the period under review. Of this amount, USD 29.5 million (85 per cent of non-core expenses in the period under review) was provided by eight donors to support the 2014 Population and Housing Census in Myanmar.

50. 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. Inquiries of representatives of the two major donors were made to obtain an understanding of their working relationship with the Office and their assessment of UNFPA’s performance and achievements, more specifically in relation to the activities relating to the population census project.

51. No reportable matters were identified based on the audit work performed in this area.

**C. OPERATIONS MANAGEMENT****SATISFACTORY**Good practices identified

52. The audit identified the following good practice in the area of Operations Management:
- a) A procurement specialist from PSB was seconded to the Office to assist with procurement activities related to the population census project. The assignment of an experienced procurement specialist allowed the Office to manage the large increase in procurement volumes originated from the census activities and ensure a more effective procurement process in line with UNFPA's policies and procedures, including best value-for-money.

**C.1 – HUMAN RESOURCES****SATISFACTORY**

53. During the period under review, the Office incurred payroll expenses amounting to USD 3.8 million. In addition, the Office made use of contract personnel and engaged 46 individuals under the service contract modality and another 113 under individual consultant contracts, for management and programme delivery activities, incurring related expenses in the amount of USD 2.0 million. At the time of the audit field mission, the payroll for both staff members and service contract holders was managed by the United Nations Development Programme (UNDP).

54. Audit work performed in this area included: (a) the analytical review of payroll and contract personnel costs; (b) a walk-through of the payroll reconciliation controls at UNDP; (c) detailed tests of the recruitment process for ten staff members; and (d) detailed tests of a sample of 10 service contracts and 10 individual consultant contracts awarded by the Office, at a cost of USD 0.5 million, for linkage to the corresponding workplans, compliance with policies and procedures and the operating effectiveness of controls in the areas of: (i) recruitment; (ii) contract award; and (iii) contract management. Audit procedures also included a review of the Office leave management process and benefits handling.

55. Based on the work performed, the audit noted the following matter in need of Management attention.

Enhance compliance with policies and procedures for contract personnelService contracts

56. From its review of a sample of 10 contracts awarded during the period under review, the audit noted that there was no documented criteria for determining pay levels, and that these were not independently reviewed (by UNDP, a committee or another appropriate mechanism) to ensure that they fell within the approved pay ranges. In most of the cases reviewed, the range was determined by the requesting officer who was preparing the terms of reference. No significant pay differences were attributable to this issue.

57. In addition, the audit also noted that the Office issued contracts itself instead of doing so through UNDP, as required by the applicable UNFPA personnel policies and procedures. Management indicated that this approach was followed as UNDP had capacity limitations and was unable to provide quality and timely support.

58. The audit also noted that three of the contracts reviewed referred to core functions of a continuing nature (e.g. Programme Assistant, Programme Specialist, and Humanitarian Specialist) for which the service contract modality may not be appropriate. The business case submitted by the Office for its personnel realignment (see paragraph 18) will address the issue of contract personnel performing non-project related core functions. Therefore, no additional recommendation is provided as regards this matter.

Individual consultancies

59. From its review of a sample of 10 contracts awarded during the period under review, the audit noted that two international consultants engaged to support the population census activities were given several contract extensions, including one contract extension of 11 months, with the approval from the Director, DHR. The total costs associated with these consultancies amounted to USD 0.3 million in the period under review.

60. Management indicated that it had to resort to the use of individual consultants and contract extensions given the urgency in addressing the population census support needs, compared to the long process required to establish fixed-term and temporary posts. While the audit acknowledges the need to promptly respond to project needs and the difficulties in forecasting them, the Office could have considered other contracting modalities, such as a fixed-term or temporary appointment, or a service contract (it was noted that the Office was advised by DHR, at the time of approving one of the exceptions, to use the temporary appointment modality).

61. The audit also noted that the Office engaged two retirees under the individual consultant modality. In one case, after reaching the USD 22,000 annual limit, the Office continued to engage the same individual under a professional services contract awarded by the Regional Office to a university which had sub-contracted his services. The audit further noted that the contract was awarded without undergoing a competitive bidding, with approval from the Headquarters Contract Review Committee (CRC). It should be noted that, in approving the extension, the CRC raised concerns about this approach and indicated that an individual consultancy would have been the most logical contracting approach.

ROOT CAUSE	<i>Guidance (inadequate supervision at Office level).</i>
IMPACT	<i>Excess costs may be incurred and/or additional risks created by deviating from the policies and procedures governing contract personnel.</i>
CATEGORY	<i>Compliance.</i>

**RECOMMENDATION 4**

**PRIORITY: MEDIUM**

*Enhance management of service and individual consultancy contracts by establishing a mechanism for post classification and determination of remuneration levels; requesting UNDP to issue service contracts on UNFPA behalf, based on an adequate service level agreement; and strengthening consultancy needs planning and supervisory controls to allow better compliance with the applicable policies and procedures, seeking Headquarters or Regional Office approval of exceptions as necessary.*

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *June 2017*

*Subsequent to the audit field mission, the Office signed a Service Level Agreement (SLA) with UNDP whereby UNDP committed to provide services for service contract post classifications and designation of salary bands and quartiles prior to post advertisement. The agreement also includes the issuances of UNFPA Service Contracts, with clearly established timeframes for the assurance of quality delivery of services.*

*While the SLA was signed in March 2016, it is important to note that the transition to UNDP HR Supported services has not been easy in terms of the Office's efficiencies and effectiveness in this area. The Office will continue assessing the adequacy of the service received through the SLA and will discuss its findings with APRO and DHR to determine the next steps.*

**C.2 – PROCUREMENT**

**SATISFACTORY**

62. During the period under review, the Office locally procured goods and services at a cost of approximately USD 17.9 million. The most significant categories of goods and services procured corresponded to those for the population census and training of counterparts. In addition, the Office procured goods and services worth USD 1.6 million through PSB.

63. Audit work performed in this area included the review of 40 procurement transactions made at a cost of USD 4.0 million (21 per cent of local procurement level) for: (a) linkage to the corresponding workplans; and (b) compliance with the UNFPA procurement principles,<sup>7</sup> policies and procedures as well as operating effectiveness of controls in the areas of (i) requisitioning; (ii) solicitation and bidding; (iii) bid assessment; (iv) vendor selection; (v) contract award; (vi) purchase order issuance; (vii) receiving and (viii) vendor management. Audit work also

<sup>7</sup> Best value-for-money; fairness, integrity and transparency; open and effective competition; and protection of the interest of UNFPA

included the review of the procurement planning process and the management of charges related to common services shared with other United Nations organizations.

64. The following matter in need of Management attention was identified based on the work performed.

*Strengthen the procurement practices followed by the Office*

65. The audit noted issues affecting the procurement of printing services and accessories, such as USBs, pens, shirts, caps and vests, for the population and housing census, which was done leveraging three long-term agreements (LTA) awarded by the Office in December 2013 to two local and one international vendors.

66. The LTAs were awarded with the explicit assurance of undertaking a secondary bidding before issuing any procurement orders against them, a condition reflected in the CRC recommendation for approval of the award by the Chief Procurement Official (CPO) as well as in the LTAs. The audit noted, however, that no secondary bidding was subsequently undertaken at the time of contracting the procurement of printing services and accessories (at a cost of USD 2.9 million), leveraging two of the LTAs awarded in roughly equal amounts. Management decided to waive the secondary bidding and split the order between the two local vendors as a risk mitigation strategy, based on the concern that none of the vendors would be able to timely deliver the total volume required.

67. The audit also noted that the request for proposals issued for the LTA award did not include the specifications for the different accessories required, and hence the cost for the accessories was not considered for purposes of the financial evaluation of the offers received. Procurement of accessories amounted to USD 2.9 million.

ROOT CAUSE	<i>Guidance (Inadequate supervision at Headquarters and Office levels).</i>
IMPACT	<i>The Office may not be able to achieve adequate value-for money from its procurement activities.</i>
CATEGORY	<i>Operational.</i>

**RECOMMENDATION 5** **PRIORITY: HIGH**

*Develop and implement a process to monitor and enforce the undertaking of secondary bidding on all long-term agreements with ceiling prices.*

<u>MANAGER RESPONSIBLE FOR IMPLEMENTATION:</u> <i>Deputy Executive Director, Management (in her role as Chief Procurement Officer)</i>	<u>STATUS:</u> <i>Agree</i>
<u>MANAGEMENT ACTION PLAN:</u>	<u>DUE DATE:</u> <i>April 2017 (short term) December 2018 (long term)</i>

*In the short term, the heads of all business units will be reminded of the mandatory requirement to follow secondary bidding for long-term agreements with ceiling prices as per the procurement procedures. The Procurement Services Branch's country focal points will engage the procurement staff and operations managers directly to follow up the use of secondary bidding in eligible long-term agreements, and the Country Representatives will be asked to take measures to ensure accountability of procurement staff and operations managers, including the use of performance assessment tools.*

*Development of an automated process will be assessed for technical and financial feasibility, as part of the long term planning of the ongoing Information and Communication Technology/Enterprise Resource Planning transformation, in collaboration with the Management Information Services Branch.*

**C.3 – FINANCIAL MANAGEMENT** **SATISFACTORY**

68. Work performed in this area included the review of (i) the Office financial management capacity; (ii) the authorization and proper processing of financial transactions; (iii) the coding of transactions to the correct project, activity, general ledger account, IP and fund codes; (iv) the operating effectiveness of controls over the accounts payable and payments process; (v) the budget management process; (vi) the effectiveness of the financial management accountability process; and (vii) the value-added tax control arrangements in place at UNFPA.

69. No reportable matters were noted based on the audit work performed.

**C.4 – GENERAL ADMINISTRATION**

**SATISFACTORY**

70. Work performed in this area focused on the travel process.

71. Travel expenses incurred by the Office during the period under review amounted to USD 1.6 million. A significant portion of these expenses corresponded to Daily Subsistence Allowance (DSA) payments for training workshops and meetings, for approximately USD 1.2 million. Audit work performed in this area consisted of a walk-through and testing of a sample of 25 DSA payments amounting to approximately USD 0.20 million (13 per cent of total travel expenses) for appropriateness of business purpose and compliance with policies and procedures and operating effectiveness of the controls over: (i) the procurement of travel services; and (ii) the authorization, calculation and payment of DSA.

72. In the period under review, the Office procured fixed assets for its own use and for use by IPs at a cost of USD 84,000. Given that limited asset procurement had taken place during the period under review, fixed assets was rated as low risk and scoped out of the audit.

73. The following matter in need of Management attention was identified based on the work performed.

*Raise travel-related requisitions and purchase orders prior to travel*

74. The audit noted that the Office creates Atlas requisitions for domestic and international travel (DSA and ticket costs) only after completion of travel. The audit also noted that each requisition typically covers multiple trips, limiting the detail of information provided on each trip.

ROOT CAUSE	<i>Guidelines (inadequate Office policies and procedures). Guidance (inadequate supervision at Office level).</i>
IMPACT	In the absence of raising a requisition before travel takes place, the travel costs are not encumbered and may be used for other purposes.
CATEGORY	<i>Operational.</i>

**RECOMMENDATION 6**

**PRIORITY: MEDIUM**

*Raise and approve requisitions for each trip before its start.*

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *Implemented in 2016*

*The Office has implemented the recommendation to raise requisitions prior to the start of each trip. Senior Management is monitoring that this procedure is being enforced diligently. In addition, the Office has established a Travel Desk centralizing all office travel related services (i.e. purchasing of airline tickets, booking of office vehicles, processing of DSA, etc.). The Travel Desk takes the necessary travel related actions only after the submission of an approved Travel Authorization and a corresponding Atlas requisition for each travel request. These procedures have helped to further strengthen the efficiency of the Office as well as to identify cost cutting measures for travel related activities.*

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

**C.5 – INFORMATION AND COMMUNICATIONS TECHNOLOGY**

**SATISFACTORY**

75. Work performed in this area was limited to the review of Atlas access rights and a walk-through of the Office backup policy and disaster recovery plan. The audit also tested the internet connectivity and conducted a physical inspection of the server and backup device located in the UNDP server room.

Enhance internet connectivity and IT support

76. The Office relies on UNDP for hosting its server and for Internet connectivity. The audit noted that Internet connectivity is, in general, poor. In addition, the audit noted that there is just one individual, engaged under a service contract, providing ICT support to the Office in Yangon and to the decentralized offices. This may not be sufficient in view of the volume of work and the number of users supported.

ROOT CAUSE            *Resources (insufficient human and technical resources).*  
 IMPACT                *Weak internet connectivity and insufficient IT staffing could hamper the Office activities.*  
 CATEGORY            *Operational.*

**RECOMMENDATION 7**

**PRIORITY: MEDIUM**

*With support from the Management Information Services Branch, undertake a review of the existing ICT infrastructure and implement recommendations to improve internet connectivity. In addition, assess the needs for additional IT support personnel. .*

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative, with support of Chief, Management Information Services Branch*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *July 2017*

*The Office continues to look for ways to improve internet connectivity while taking advantage of the improved internet provider services available in the country. Myanmar has been experiencing an increased availability of internet services options due to the opening of the country since 2012. The Office, in collaboration with UNDP and other UN Agencies, is positioning itself to take advantage of these improvements. The Office has also requested further IT support from the RO and we anticipate that the IT specialist will soon be coming to Yangon to assess the internet environment and provide concrete recommendations for improvement.*

**C.6 – SECURITY MANAGEMENT**

**SATISFACTORY**

77. Work performed in this area focused on the review of documentation related to the security management process, Minimum Operating Security Standards (MOSS) self-assessments and the coordination of the UNFPA security focal point(s) with United Nations Department of Safety and Security (UNDSS).

78. No reportable matters were identified based on the audit work performed.

## 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**

<b>Acronym</b>	<b>Description</b>
<b>APRO</b>	Asia and Pacific Regional Office
<b>Atlas</b>	UNFPA's ERP (Enterprise Resource Planning) system
<b>CMSD</b>	Central Medical Stores Depot
<b>COGNOS</b>	Corporate reporting system used by UNFPA
<b>COSO</b>	Committee Of the Sponsoring Organization of the Treadway Commission
<b>CPO</b>	Chief Procurement Official
<b>CRC</b>	Contracts Review Committee
<b>DHR</b>	Division for Human Resources
<b>DSA</b>	Daily Subsistence Allowance
<b>FACE</b>	Funding Authorization and Certificate of Expenditures
<b>FP</b>	Family Planning
<b>HIV</b>	Human Immunodeficiency Virus
<b>ICT</b>	Information and Communications Technology
<b>IP</b>	Implementing Partner
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>LMIS</b>	Logistics Management Information System
<b>LTA</b>	Long Term Agreement
<b>MoHS</b>	Ministry of Health and Sports
<b>MOSS</b>	Minimum Operating Security Standards
<b>NEX</b>	National Execution
<b>OAIS</b>	Office of Audit and Investigation Services
<b>OFA</b>	Operating Fund Account
<b>PSB</b>	Procurement Services Branch
<b>RH</b>	Reproductive Health
<b>RHC</b>	Reproductive Health Commodities
<b>SLA</b>	Service Level Agreement
<b>UNDP</b>	United Nations Development Programme
<b>UNDSS</b>	United Nations Department of Safety and Security
<b>UNFPA</b>	United Nations Population Fund
<b>UNICEF</b>	United Nations Children's Fund
<b>UNOPS</b>	United Nations Office for Project Services
<b>USD</b>	United States Dollars
<b>WFP</b>	World Food Programme