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OFFICE OF AUDIT AND INVESTIGATION SERVICES

**AUDIT
OF THE UNFPA RESPONSE TO
THE SYRIAN HUMANITARIAN CRISIS**

**SYRIA REGIONAL RESPONSE HUB
AMMAN, JORDAN**

**FINAL REPORT
Nº IA/2017-06**

27 April 2017

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EXECUTIVE SUMMARY

1. The Office of Audit and Investigation Services (OAIS) performed an audit of the UNFPA Syria Regional Response Hub, located in Amman, Jordan (the Hub). The audit covered the period from 1 January 2015 to 31 March 2016. Activities pertaining to other periods were covered by the audit, as appropriate.
2. The engagement was conducted as part of a broader audit of the UNFPA Response to the Syrian Humanitarian Crisis, also covering the related activities implemented by the UNFPA Country Offices in Syria, Jordan and Turkey.

Background

3. The Hub was established in 2012, as part of the Arab States Regional Office (ASRO) structure, in response to the need to scale up the UNFPA Syrian Humanitarian Crisis response, to allow a more effective UNFPA representation at the different humanitarian coordination forums, increase the effectiveness and visibility of humanitarian response activities, and enhance resource mobilization efforts. The Regional Humanitarian Coordinator joined in February 2013. The Hub capacity was subsequently strengthened by adding personnel in the areas of gender-based violence programming, communications, and monitoring and evaluation. The Hub activities are funded from ASRO regular resources and extra-budgetary funding as well as from co-financing provided by a major donor.
4. As from 2014, pursuant to the “Whole of Syria” approach to the Syrian crisis, the Hub has also been assigned the overall coordination role of cross-border assistance to the population leaving in the southern and northern providences of Syria, which is provided primarily by the UNFPA Jordan and Turkey Country Offices.

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 control processes in place over the in-scope areas and activities. 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 Hub governance, humanitarian response support and coordination, and management of non-core funding activities, focussed on the processes established to mitigate risks associated with external factors, people, processes, relationships and information technology. The audit was informed by the results of the internal audits of the three Country Offices within the scope of the broader audit of the UNFPA Response to the Syrian Humanitarian Crisis (Jordan, Turkey and Syria).

Audit rating¹

7. The overall audit rating is "**Some Improvement Needed**", which means that the assessed governance arrangements, risk management practices and controls were, in general, adequately established and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited entity will be achieved. Issues and improvement opportunities identified did not significantly affect the achievement of the audited entity objectives. Management action is recommended to ensure that identified risks are adequately mitigated.

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

Audit ratings by key audit area		
<i>Office governance</i>	<i>Some improvement needed</i>	
<i>Humanitarian response support and coordination</i>	<i>Some improvement needed</i>	
<i>Management of non-core funding</i>	<i>Effective</i>	

¹ See complete set of definitions in Annex 1

Key findings and recommendations

9. The audit identified some good practices implemented by the Hub, as well as areas that require Management attention, four being of a strategic nature and one related to compliance. Overall, the audit report includes three high-priority and two medium-priority recommendations designed to help the Hub improve its activities.

Good practices

10. The audit identified several good practices implemented by the Hub. Above-target resources were mobilized to support the Country Offices involved in the humanitarian response. Monthly situation reports were prepared and published, increasing the visibility of the UNFPA response to the Syria crisis. In addition, there was an effective participation in ‘Whole of Syria’ coordination mechanisms, including taking a leading role in the gender-based violence sub-cluster.

Strategic level

11. From a strategic viewpoint, the Hub terms of reference need to be reviewed and updated. There is also an opportunity to improve the Hub management by developing an annual plan in the Strategic Information System, as well as detailed workplan using the Global Programming System. Finally, there are some opportunities for improving support and coordination in the areas of reproductive health programming and programme monitoring.

Compliance level

12. From a compliance perspective, the Hub could strengthen monitoring of compliance with donor reporting requirements to ensure timely submission of reports.

Management response

13. Management agrees very much with the recommendations included in the audit report and feels as though their implementation would strengthen not only the operations of the Hub but would also help to improve the UNFPA overall response to the wider Syria crisis - in Syria itself and the neighbouring refugee hosting countries. The gist of the recommendations is a reflection of the fact that the crisis has extended longer than originally envisioned and it has become necessary to look at longer-term planning for the UNFPA response, for which the Hub plays a central role. This includes such audit recommendations as strengthening the Terms of Reference for the Hub; incorporating specific Hub related indicators into the Strategic Information System; appointing a Reproductive Health Adviser for the overall Syria response; and establishing a common Syria-crisis monitoring and evaluation framework. All of these recommendations are agreed and Management has already begun to implement them. The Hub Management would like to thank the Audit Specialist and the entire audit team for their professionalism and the insights they brought to the audit process.

14. The OAIS team, in turn, would like to thank the Management and personnel of the Hub, the Arab States Regional Office, the Jordan Country 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 activities of the Hub in the period from 1 January 2015 to 31 March 2016. Activities pertaining to other periods were covered by the audit, as appropriate.
2. The engagement was conducted as part of a broader audit of the UNFPA Response to the Syrian Humanitarian Crisis, also covering the related activities implemented by the UNFPA Country Offices in Syria, Jordan and Turkey.
3. The audit, conducted in conformance with the International Standards for the Professional Practice of Internal Auditing, included such tests as considered necessary in the circumstances, to provide reasonable assurance about the effectiveness of the in-scope Hub's governance, humanitarian response support and coordination, and management of non-core funding activities, and whether they can be relied upon to provide reasonable assurance of achieving the objectives for which the Hub was established.
4. Further, the audit focused on the processes established to mitigate risks associated with external factors, people, processes, relationships and information technology. The audit was also informed by the results of the internal audits of the three Country Offices within the scope of the broader audit of the UNFPA Response to the Syrian Humanitarian Crisis (Jordan, Turkey and Syria).
5. The engagement was conducted by an OAIS audit specialist. The audit started on 04 April 2016. A field mission took place from 29 May to 03 June 2016. Preliminary findings and recommendations resulting from the audit were first discussed with the Hub Management at an exit meeting on 01 June 2016. Comments and clarifications were provided by Management thereafter. Cross-cutting elements stemming from the other parts of the broader audit of the UNFPA Response to the Syrian Humanitarian Crisis (Jordan, Turkey and Syria, issued on 31 March 2017, 22 March 2017 and 24 February 2017, respectively) were also included in the draft report. The latter was submitted to the Office Management on 22 March 2017, and a final Management response was received on 27 April 2017.

II. BACKGROUND

6. The Hub was established in 2012, as part of the Arab States Regional Office (ASRO) structure, in response to the need to scale up the UNFPA Syrian Humanitarian Crisis response, to allow a more effective UNFPA representation at the different humanitarian coordination forums, increase the effectiveness and visibility of humanitarian response activities, and enhance resource mobilization efforts. The Regional Humanitarian Coordinator, who leads the Hub activities, joined in February 2013. The Hub capacity was subsequently strengthened by adding personnel, including a Gender-Based Violence (GBV) Specialist, a Communications Analyst and a Monitoring and Evaluation Officer. The Hub activities are funded from ASRO regular resources and extra-budgetary funding as well as from co-financing provided by a major donor.

7. As from 2014, pursuant to the “Whole of Syria” (WoS) approach to the Syrian crisis, the Hub was assigned the overall coordination role of cross-border assistance to the population living in the southern and northern provinces of Syria, and which is provided primarily by the UNFPA Jordan and Turkey Country Offices.

8. During the period under review, the Hub mobilized over USD 50 million in non-core resources to respond to the humanitarian crisis. These funds were contributed by eight different donors, two of which accounted for approximately 90 per cent of the total.

9. The Hub was initially co-located with the Iraq Country Office, then based in Amman, Jordan. In early 2014, following the relocation of the Iraq Country Office to Bagdad, Iraq, the Hub moved to the Jordan Country Office premises.

10. The Hub is co-located with UNFPA Jordan Country Office in the Capital city of Amman, Jordan, from which it received operational support. During the period under review the Hub was managed by a Regional Humanitarian Coordinator, who was concurrently the Head of the Jordan Country Office.

III. DETAILED FINDINGS

Good practices identified

11. The audit identified the following good practices implemented by the Hub:
- Above-target resources were mobilized to support Country Offices involved in Syrian Crisis humanitarian response activities;
 - Monthly situation reports were prepared and published to increase visibility of UNFPA's Syrian Crisis response;
 - A data collection tool was developed and disseminated to Country Offices involved in the response to ensure consistency over reported results; and
 - There was an effective participation in the WoS coordination mechanisms, including taking leading role for the GBV sub-cluster.

A – OFFICE GOVERNANCE	SOME IMPROVEMENT NEEDED
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12. Audit procedures performed in this area included a detailed review of: (a) the Hub Terms of Reference (ToRs); (b) the Regional Humanitarian Coordinator's job description; and (c) the Regional Humanitarian Coordinator's 2015 performance plan and appraisal. The audit also included the review of the Hub programme and management planning processes, as well as inquiries of the Hub Management and personnel. Finally, the audit was informed by the results of the internal audits of the three Country Offices within the scope of the broader audit of the UNFPA Response to the Syrian Humanitarian Crisis (Jordan, Turkey and Syria).

13. Based on the work performed, the audit identified two matters that require Management attention.

Update the Hub Terms of Reference

14. The audit revealed the need to enhance the Hub ToRs and their alignment with the Regional Humanitarian Coordinator job description.

15. The Hub ToRs focusses mainly in outlining the Hub's main functions of support to, and coordination of, the WoS approach – i.e., activities in Syria, including cross-border activities implemented from neighboring countries, and the Regional Refugee Response – i.e., activities implemented in support of Syrian refugees in Turkey, Jordan, Iraq, Lebanon and Egypt, as well as proposed support for the Iraq internally displaced persons response. The ToRs could be improved to better articulate the Hub's: (a) mission and objectives; (b) scope of its work; (c) decision-making mechanisms and delegated authority as regards fund allocation; (d) reporting lines and requirements; and (e) oversight responsibility.

16. Further, due to insufficient documentation and formalization, the audit was unable to obtain evidence of the process used to develop the Hub's ToRs and its approval by the ASRO Director.

17. Finally, per the job description, the Regional Humanitarian Coordinator has the overall responsibility and accountability for sub-regional humanitarian programme development. These responsibility and accountability are not reflected in the Hub's ToRs. Likewise, the Regional Humanitarian Coordinator's key activities related to provision of strategic planning and management of the UNFPA humanitarian response in the region and programme oversight were not clearly expressed in the ToRs.

<i>ROOT CAUSE</i>	<i>Guidelines: inadequate planning.</i>
<i>IMPACT</i>	<i>Limited clarity of roles and responsibilities may cause confusion and dilute accountability</i>
<i>CATEGORY</i>	<i>Strategic.</i>

RECOMMENDATION 1**PRIORITY: HIGH**

Update the Terms of Reference of the Hub to better align it to the Regional Humanitarian Coordinator's job description; and clarify its objectives, scope of work, roles and responsibilities, delegated authority, decision making mechanism, and reporting lines and requirements; formalize the ToRs review and approval process.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: Directors ASRO and EECARO, with input from Regional Humanitarian Coordinator

STATUS: Agree

MANAGEMENT ACTION PLAN:

DUE DATE: January 2017

Management agrees that the Terms of Reference of the Hub had been scattered in different documents and needed to be combined into one agreed-upon document and, more importantly, had to accurately reflect the roles and responsibilities of the Hub. To that end, two meetings were convened with concerned staff from the Syria response countries during the ASRO regional planning meeting (including staff from the office in Gaziantep, Turkey) in November 2016 to agree on the ToRs. The draft was circulated for inputs from all concerned offices and finalized in January 2017. A copy of the ToRs is forwarded to OAIS.

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

Improve the Hub programme and operational planning

18. The Hub was established within the ASRO organizational structure. As such, the Hub has not developed separate annual management plans using the Strategic Information System, to plan, monitor and report on its activities. The review of the ASRO 2016 annual management plan indicated that the Hub activities were only marginally reflected; only one output indicator related to the Hub resource mobilization activities was included. Other Hub activities, such as those related to coordination of cross-border assistance, technical support to Country Offices involved in the Response, and representation at humanitarian coordination fora were not reflected in the ASRO annual management plan.

19. Similarly, the Hub did not use the Global Programming System to develop and manage separate workplans related to its activities. The review of ASRO's UNFPA-implemented workplans for 2015 and 2016 indicated that while Hub-implemented activities were included, these were insufficiently detailed to facilitate their monitoring and reporting. It should be noted that ASRO and the Hub could have used the exception to the workplan policy to have multiple UNFPA-implemented workplans per department – which could have allowed the development of more granular workplans.

ROOT CAUSE

Guidance: inadequate supervision at Office and Regional levels.

IMPACT

Diminished management ability to manage and oversee the Hub's programmatic and operational activities.

CATEGORY

Strategic.

RECOMMENDATION 2**PRIORITY: HIGH**

Use the Strategic Information System and the Global Programming System to develop detailed stand-alone Hub annual management plans and workplans to enhance planning, monitor, measurement and reporting of the Hub performance and results.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: Regional Humanitarian Coordinator in consultation with Regional Director, ASRO

STATUS: Agree

MANAGEMENT ACTION PLAN:DUE DATE: July 2017

Management agrees with the need to incorporate indicators to better measure Hub performance. This is being achieved by aligning the work of the Hub more closely with that of ASRO and its reporting; to that end, the ASRO annual workplan and reporting framework for 2017 includes specific Hub SIS indicators and milestones. The Hub will work closely with ASRO to develop within the GPS system separate workplans related to its activities as appropriate. A dedicated post of P-4 Monitoring & Evaluation Specialist has been established in the Hub to strengthen the planning, monitoring and reporting on all management and programme-related plans and results being achieved. The Specialist will work with the technical support of and in close cooperation with the Regional Monitoring & Evaluation Adviser in ASRO.

B – HUMANITARIAN RESPONSE SUPPORT AND COORDINATION	SOME IMPROVEMENT NEEDED
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20. Audit work performed in this area focused on the Hub support to and coordination of the humanitarian interventions undertaken by Country Offices involved in the response to the Syrian crisis. The audit included inquiries of the Hub Management and personnel, and walk-throughs of the processes and controls assessed. Also, the audit was informed by the results of the internal audits of the three Country Offices within the scope of the broader audit of the UNFPA Response to the Syrian Humanitarian Crisis (Jordan, Turkey and Syria).

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

Strengthen support to and coordination of the Syrian Crisis response reproductive health component

22. The Hub's structure includes a GBV Specialist responsible for providing technical and programmatic GBV support to the Country Offices involved in the humanitarian response. The GBV specialist is also the focal point for the WoS GBV sub-cluster led by UNFPA. A similar arrangement was not replicated for the Reproductive Health (RH) component of the response. At the time of drafting the report, the Hub did not have a RH specialist and did not appoint a WoS-RH focal point.

23. The audit was informed that a decision had been made at a November 2015 UNFPA WoS Management meeting to reactivate a RH group in all three countries and appoint a WoS-RH focal point. However, this decision had not been implemented at the time of drafting this report.

ROOT CAUSE *Guidelines: inadequate planning.*

IMPACT *Limited ability to support and coordinate humanitarian response interventions.*

CATEGORY *Strategic.*

RECOMMENDATION 3	PRIORITY: MEDIUM
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Expedite the implementation of the decision to reactivate the Reproductive Health group in all three countries and appoint a 'Whole of Syria' Reproductive Health focal point.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Humanitarian Coordinator, in consultation with Representatives of offices involved in the response* **STATUS:** *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: December 2017

Management agrees with the recommendation to strengthen the overall Syria humanitarian response by having a Whole of Syria Reproductive Health focal point, which would match the WoS GBV focal point, who serves as lead for the GBV sub-cluster. The only impediment to staffing such a position is the need for financial resources. The Hub is financed by funding for specific posts, like the GBV Adviser, in certain donor agreements or by allocating 5 per cent of certain multi-country programmes for Hub activities. With the loss of a major donor's funding, it is unclear that the Hub budget could support an additional post at the needed level. Work will be undertaken to secure the needed financing and, if successful, a Reproductive Health focal point position would be staffed.

Strengthen support to and coordination of Syrian Crisis response monitoring activities

24. The audits of three Country Offices involved in the Syrian Crisis humanitarian response revealed certain opportunities to improve programme monitoring, in the areas of: comprehensive monitoring frameworks which better outline monitoring approaches, processes, tools and calendars; enhanced documentation and follow-up of monitoring activities and action items; increased consistency between Country Offices; use of remote and third-party monitoring – particularly relevant for monitoring of activities related to the WoS approach, including cross-border operations; and joint monitoring with other United Nations organizations.

25. While acknowledging the security challenges faced by the Country Offices, increased coordination by and support from the Hub would help reduce the impact of security challenges and increase the cost-effectiveness of programme monitoring activities for all three offices.

<i>ROOT CAUSE</i>	<i>Guidelines: Inadequate Hub procedures.</i>
<i>IMPACT</i>	<i>Diminished management ability to monitor program implementation and timely take necessary corrective actions.</i>
<i>CATEGORY</i>	<i>Strategic.</i>

RECOMMENDATION 4 **PRIORITY: MEDIUM**

Develop a humanitarian response-wide monitoring framework and plan and establish a forum where programme monitoring matters could be periodically discussed and related decisions taken.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: Regional Humanitarian Coordinator STATUS: Agree

MANAGEMENT ACTION PLAN: DUE DATE: October 2017

The Hub worked during the fourth quarter 2016 and the first quarter 2017 streamlining top-level logframes (comprising objectives, outcome and output indicators) across the sub-regional and Whole of Syria reporting frameworks as the key development of a response-wide monitoring framework. This will be built upon in the next six months. The establishment of a monitoring forum is a good idea. For the Offices involved in the Whole of Syria response, currently there are monthly calls facilitated by the Hub. This does not exist for the other Offices involved in the Syria response but these could be instituted on a quarterly basis and would be an excellent means to improve overall Monitoring & Evaluation response.

C – MANAGEMENT OF NON-CORE FUNDING **EFFECTIVE**

26. Audit work performed in this area focused on the non-core resource allocation process and compliance with co-financing agreement reporting requirements. Tests of expense eligibility and compliance with the new cost recovery policy were performed as part of the audit of the three Country Offices within the scope of the broader audit of the UNFPA Response to the Syrian Humanitarian Crisis, the results of which informed this audit.

27. One reportable matter was identified based on the audit work performed.

Strengthen monitoring of compliance with donor reporting requirements

28. The audit noted that reporting requirements stipulated in two co-financing agreements with the same donor were not complied with. For instance, final programmatic reports due no later than 90 days after the estimated completion date of each agreement were not submitted to the donor. Further, for the same agreements, quarterly financial reports submitted to the donor were not systematically uploaded to the UNFPA Donor Agreement Report Tracking System. Consequently, the audit was unable to validate that all required reports had been timely submitted. In seven other instances in 2015, corresponding to four co-financing agreements, donor reports were submitted with delays ranging from 10 days to more than two months.

ROOT CAUSE	<i>Guidance: inadequate supervision at Office level.</i>
IMPACT	<i>Donor relationships may be affected by delays in submitting required reports.</i>
CATEGORY	<i>Compliance.</i>

RECOMMENDATION 3

PRIORITY: MEDIUM

Implement a process to ensure that reports are timely submitted to donors and uploaded to the UNFPA Donor Agreement Report Tracking System.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: Regional Humanitarian Coordinator

STATUS: Agree

MANAGEMENT ACTION PLAN:

DUE DATE: May 2017

Management agrees with this recommendation, which can quickly be put into place. ASRO currently checks on the corporate Donor Agreement Report Tracking System (DARTS) reporting requirements and reminds the relevant office when reports are due, but the Hub needs to put its own system in place to ensure that donor reports for which it is responsible are submitted on time.

ANNEX 1 - DEFINITION OF AUDIT TERMS

A. AUDIT RATINGS

Audit rating definitions, adopted for use in reports for audit engagements initiated as from 1 January 2016,² are explained below:

<ul style="list-style-type: none"> ▪ Effective 	<p>The assessed governance arrangements, risk management practices and controls were adequately designed and operating effectively to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issue(s) and improvement opportunities identified, if any, did not affect the achievement of the audited entity or area's objectives.</p>
<ul style="list-style-type: none"> ▪ Some improvement needed 	<p>The assessed governance arrangements, risk management practices and controls were adequately designed and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issue(s) and improvement opportunities identified did not significantly affect the achievement of the audited entity/area objectives. Management action is recommended to ensure that identified risks are adequately mitigated.</p>
<ul style="list-style-type: none"> ▪ Major improvement needed 	<p>The assessed governance arrangements, risk management practices and controls were generally established and functioning but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issues identified could significantly affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.</p>
<ul style="list-style-type: none"> ▪ Not effective 	<p>The assessed governance arrangements, risk management practices and controls were not adequately established or functioning to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issues identified could seriously compromise the achievement of the audited entity or area's objectives. Urgent management action is required to ensure that the identified risks are adequately mitigated.</p>

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.

² Based on the proposal of the Working Group on harmonization of engagement-level audit ratings approved by the United Nations Representatives of Internal Audit Services (UN-RIAS) in September 2016

C. PRIORITIES OF AGREED MANAGEMENT ACTIONS

Agreed management actions are categorized according to their priority, as a further guide to Management in addressing the related issues in a timely manner. The following priority categories 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 management actions, 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
DARTS	Donor Agreement Report Tracking System
GBV	Gender-based violence
OAIS	Office of Audit and Investigation Services
RH	Reproductive health
SIS	Strategic Information System
ToRs	Terms of Reference
UNFPA	United Nations Population Fund
USD	United States Dollars
WoS	Whole of Syria