



**United Nations Population Fund**  
*Ensuring Reproductive Rights for All.*

**OFFICE OF AUDIT AND INVESTIGATION SERVICES**

**AUDIT  
OF THE UNFPA COUNTRY OFFICE  
IN DJIBOUTI**

**FINAL REPORT**  
N° IA/2018-05

**28 February 2018**

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## EXECUTIVE SUMMARY

1. The Office of Audit and Investigation Services (OAIS) performed an audit of the UNFPA Country Office in Djibouti (the Office). The audit covered the period from 01 January 2016 to 31 March 2017. 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 primarily to the fourth and fifth years of the fourth Country Programme 2013–2017, approved by the Executive Board in its first regular session of 2013 with indicative resources of USD 8.6 million.

3. Expenses covered by the audit amounted to USD 1.7 million executed by six Implementing Partners and one United Nations organization (USD 0.6 million) and by UNFPA (USD 1.1 million), funded from core resources of USD 1.3 million and non-core resources of USD 0.4 million. 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, amounting to USD 0.1 million.

4. Approximately 54 per cent of expenses incurred in the period under review corresponded to the Reproductive Health and Rights component. The Gender and the Population and Development components accounted for 11 and 2 per cent of the expenses, respectively. 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 33 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 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 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<sup>2</sup>

7. The overall audit rating is **“Some Improvement Needed”** – which means that 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 Office will be achieved. The issues 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.

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

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

<sup>2</sup> See complete set of definitions in Annex 1

Audit ratings by key audit area		
<b>Office Governance</b>		<b>Major improvement needed</b>
<i>Office management</i>		<i>Major improvement needed</i>
<i>Organizational structure and staffing</i>		<i>Some improvement needed</i>
<i>Risk management</i>		<i>Major improvement needed</i>
<b>Programme Management</b>		<b>Some improvement needed</b>
<i>Programme planning and implementation</i>		<i>Some improvement needed</i>
<i>National execution</i>		<i>Effective</i>
<i>Inventory management</i>		<i>Some improvement needed</i>
<i>Management of non-core funding</i>		<i>Some improvement needed</i>
<b>Operations Management</b>		<b>Effective</b>
<i>Human resources management</i>		<i>Effective</i>
<i>Procurement</i>		<i>Not covered due to low assessed risk</i>
<i>Financial management</i>		<i>Effective</i>
<i>General administration</i>		<i>Not covered due to low assessed risk</i>
<i>Information and communications technology</i>		<i>Not covered due to low assessed risk</i>
<i>Security</i>		<i>Not covered due to low assessed risk</i>

Key findings and recommendations

9. Overall, the audit report includes nine high priority recommendations designed to help the Office improve its programme delivery and operations. Of the nine recommendations, six are of strategic nature; two are operational; and one refers to both operational and compliance matters.

10. The audit did not cover expenses and activities of the Ministry of Health, a key Implementing Partner, due to restrictions placed by the Implementing Partner on the Office’s access to its personnel, information, and facilities including warehouses and service delivery points where reproductive health commodities and other inventory items are held and distributed from. Expenses incurred by the Implementing Partner between 01 January and 30 June 2016, when the Implementing Partners stopped requesting for programme funds, amounted to USD 0.2 million (33 of total National Execution expenses during the period under review). A formal request by the Office to the Ministry to allow the audit access to information and facilities pertaining to the UNFPA programme did not receive a response. The audit was unable to obtain sufficient, reliable, relevant, and useful information with regard to this portion of expenses and the related activities implemented by the Partner. The audit considers the restrictions to have been beyond the control of the Office – a fact corroborated through interviews with other United Nations organizations in Djibouti.

*Good practices*

11. The audit identified several good practices implemented by the Office, in line with established policies and procedures. From a governance perspective, the Office planned its annual activities effectively using the corporate Strategic Information System; registered high completion rates for the performance appraisal and development process; and took the initiative to identify, assess and document controls, including the preparation of segregation of duties and delegation of authority matrices in an effort to improve internal control. From a programme management perspective, the Office proactively engaged with its Implementing Partners, dealing with requests for information and/or assistance expeditiously and, in the process, developing the 2017 workplans in a consultative and timely manner. Finally, in the area of operations management, the Office kept comprehensive and well-documented personnel files, registered high completion rates for mandatory security training courses, and timely reconciled Value-Added Tax reimbursable balances.

*Strategic level*

12. UNFPA should review and strengthen the in-country organizational arrangements in the context of the United Nations Reform. The Office should align its annual plans to the Country Programme Results and Resources Framework for better tracking of progress against programme objectives. There is a need to institute a dialogue with the Ministry of Health in order to strengthen the working relationship for improved programme delivery. Further, the Office should enhance the process for assessing and managing risks in the Strategic Information System, and

increase fraud awareness of both Office and Implementing Partners' personnel, as well as programme beneficiaries and suppliers. The Office should scale up its resource mobilization efforts by fully operationalizing its resource mobilization plan.

*Operational level*

13. From a governance perspective, the Office should improve its annual training plan to include all mandatory and, where relevant, recommended training, and base its plan on the needs identified in the Office. From a programme management viewpoint, the Office should provide training to staff members on the effective use of the Country Programme Results and Resources Framework as a guide in preparing workplans and develop their capacity to use the Global Programming System more effectively and efficiently. Further, the Office should enhance commodity security programming and the needs assessment and forecasting process through collaboration with other relevant stakeholders; it should also address supply-chain management gaps.

*Compliance level*

14. The Office should monitor completion, by its staff, of all mandatory training courses.

Management response

15. The Office Management appreciates the audit process which helps the Office improve the efficiency and effectiveness of its work. Further, Office Management agrees with the recommendations contained in this report and has already taken action to address a number of the reported issues. It will continue its efforts to fully implement the audit recommendations by the due dates.

16. The OAIS team would like to thank the Management and personnel of the Office, of the Arab States 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 activities implemented by the Office in the period from 01 January 2016 to 31 March 2017. Programme delivery and operational activities 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 about the effectiveness of the governance, risk management and internal control processes over UNFPA's operations in Djibouti.
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 conducted by a team of OAI audit specialists, supported by staff from an external audit firm. The audit started on 26 April 2017. A field mission took place from 29 May to 08 June 2017. Preliminary findings and recommendations resulting from the audit were discussed with Office Management at an exit meeting held on 08 June 2017. Comments and clarifications provided by Management thereafter were reflected in a draft report submitted to the Office Management on 02 February 2018, and a final Management response received on 23 February 2018.

## II. BACKGROUND

6. Although reliable and up-to-date demographic data are currently unavailable, Djibouti was estimated to have a population of 950,000 people in 2016.<sup>3</sup> Approximately 80 per cent of the population, a fifth of whom are women of reproductive age, live in urban areas, with 60 per cent in the capital, Djibouti City.

7. While showing a general decrease over the years,<sup>4</sup> the maternal mortality ratio remained high at 229 per 100,000 live births in 2015.<sup>5</sup> The total fertility rate declined from 4.2 in 2009 to 3.2 in 2014 and the contraceptive prevalence rate declined from 33 per cent in 2009 to 12 per cent in 2013.<sup>6</sup> The 2013 Gender Inequality Index ranked Djibouti 170 out of 195 countries,<sup>7</sup> indicating a high level of gender disparity in the country. Ninety-three per cent of all girls and women in Djibouti aged 15 to 49 have undergone female genital mutilation, the third highest rate globally.<sup>8</sup>

8. The country is relatively stable, politically, in an otherwise volatile region. However, persistent seismic activity, coupled with perennial drought, have left the land barren and created chronic food insecurity – exacerbating the risk of violence, exploitation and abuse of women and girls.

9. The activities covered by the audit correspond primarily to the fourth and fifth years of the fourth Country Programme 2013–2017, approved by the Executive Board in its first regular session of 2013, with indicative resources of USD 8.6 million.

10. Expenses covered by the audit amounted to USD 1.7 million executed by six Implementing Partners and one UN organization (USD 0.6 million) and by UNFPA (USD 1.1 million), funded from core resources of USD 1.3 million and non-core resources of USD 0.4 million. 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, amounting to USD 0.1 million.

11. Approximately 54 per cent of expenses incurred in the period under review corresponded to the Reproductive Health and Rights component. The Gender and the Population and Development components accounted for 11 and 2 per cent of the expenses, respectively. 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 33 per cent of expenses.<sup>9</sup>

12. While the Office had excellent collaboration with most line Ministries and other national counterparts, its programmatic activities were hampered by restrictions placed by the Ministry of Health (MOH), a key Implementing Partner (IP), on the Office's access to its personnel, information and facilities, primarily as from mid-2016. In particular, as from June 2016, the MOH ceased making requests for funds to implement workplan activities. At the time of the audit field mission, the 2017 workplan had not been approved by the IP.

13. The UNFPA Office in Djibouti is located in the capital, Djibouti City. During the period under review, the Office was managed by an Assistant Representative, supervised by: (a) a Nairobi-based Country Director, who was also the Representative of UNFPA's Country Office in Somalia; and (b) an in-country United Nations Development Programme (UNDP) Resident Representative.

<sup>3</sup> The World Bank "Population 2016" datasheet states 942,000 and the United Nations Economic and Social Affairs "World Population Prospects – 2017" indicates 957,000.

<sup>4</sup> The Maternal Mortality Rate was 341 and 275 in 2005 and 2010 respectively for a 1000 births (Trends in Maternal Mortality: 1990 to 2015)

<sup>5</sup> Trends in Maternal Mortality: 1990 to 2015 – Estimates by WHO, UNICEF, UNFPA, World Bank Group and the United Nations Population Division

<sup>6</sup> *Annuaire Statistique de Djibouti – Édition 2012*

<sup>7</sup> UNDP Human Development Reports – Gender Inequality Index 2013

<sup>8</sup> Djibouti Country Profiles – Statistical Profile on Female Genital Mutilation/Cutting – UNICEF (Aug 17, 2016)

<sup>9</sup> Source: Cognos reports

### III. DETAILED FINDINGS

#### A. OFFICE GOVERNANCE

#### MAJOR IMPROVEMENT NEEDED

##### Good practices identified

14. The audit identified the following good practices in the area of governance, in line with established policies and procedures:
- a) Annual Office 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 of the related quarterly milestones; and (iv) outputs assigned were adequately reflected in the concerned staff annual performance plans;
  - b) Performance appraisal and development activities reflected high completion rates within the established timelines; and
  - c) The Office took the initiative to identify, assess and document controls, and prepare segregation of duties and delegation of authority matrices for all staff in the Office.

#### A.1 – OFFICE MANAGEMENT

#### MAJOR IMPROVEMENT NEEDED

15. Audit procedures performed in this area included the review of: (a) the Office planning process in 2017; (b) the relevance of the 2017 annual management plan, and the level of implementation of activities in 2016; (c) the alignment of the 2016 performance plans of key personnel to Office priorities; (d) the effectiveness of Management oversight of programme delivery and operational activities; (e) the accuracy of the Office 2016 annual report data; and (f) the level of familiarization of Office personnel with UNFPA policies and procedures.

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

##### Strengthen the in-country organizational arrangements for the Office

17. As noted in paragraph 13, the UNFPA Representative of the Somalia Country Office was also the Country Director for the Office during the period under review. Prior to assumption of duty by the incumbent in January 2016, the position of Djibouti Country Director had been vacant for 16 months (January 2015 – April 2016), owing to a corresponding vacancy in the position of Representative of the Somalia Country Office. Although the Representative position was filled in January 2016, the incumbent was only made aware of his additional responsibilities for the Djibouti Country Office at a regional planning meeting in late February 2016, formally assuming the role of Country Director for Djibouti in April 2016. During the period of vacancy, the Office was managed by an Assistant Representative who reported administratively and programmatically to the Deputy Director, Arab States Regional Office, based in Cairo, Egypt, creating practical challenges for office management coordination and oversight processes, as well as adequate representation at both United Nations (UN) and donor meetings. For example, although the Office was represented at five out of six United Nations Country Team (UNCT) meetings held during the period under review, the minutes of these meetings indicated minimal or no discussion of UNFPA matters, leading to a general lack of visibility of the Office amongst UN organizations and the donor community. Other challenges faced by the Office during this period included control gaps such as lack of approvals for travel and contracting of goods and services.

18. According to the handbook which sets out the organizational arrangements for the management of UNFPA Country Offices, the Assistant Representative should have reported administratively to the UNDP Resident Representative during the period of vacancy in the position of Country Director (see paragraph 17) – an arrangement that was not effected because, according to UNDP staff interviewed by the audit, the Office's expectations were not communicated effectively.



ROOT CAUSE	<i>Guidelines (lack of or inadequate corporate policies and procedures).</i>
IMPACT	<i>The effectiveness of programme delivery and operations may be diminished.</i>
CATEGORY	<i>Strategic</i>

**RECOMMENDATION 1**

**PRIORITY: HIGH**

*Review and strengthen communication and relationships between the Office, the United Nations Development Programme, and the United Nations Country Team, in the context of the United Nations Reform, for increased in-country support and representation.*

MANAGER RESPONSIBLE FOR IMPLEMENTATION:

*Country Director; Assistant Representative; Regional Director, Arab States  
Regional Office and Director, Programme Division*      STATUS:      *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE:      *December 2018*

*Action has already been taken by the Arab States Regional Office and the Country Director to ensure broader involvement of the UNDP Resident Representative, acting as UNFPA Representative, in the strategic oversight of the Office. The Representative holds regular meetings with the Assistant Representative and monthly meetings with the Office in which programme progress and challenges faced are discussed. As part of these efforts, the Representative was invited to the 2018 Regional Planning Meeting. Standard Operating Procedures for the division of labor between the UNDP Resident Representative acting as UNFPA Representative, the Country Director, and the Assistant Representative are being drafted and will be implemented.*

Enhance annual planning through the Strategic Information System

19. The audit identified opportunities to enhance the relevance and usefulness of the Office annual plan which was timely completed using the Strategic Information System (SIS).

20. Fifteen out of a total 22 output indicators in the 2015, 2016 and 2017 annual plans were not reflected in the Country Programme Results and Resources Framework (updated in Month 2014, to align it to the UNFPA Strategic Plan Integrated Results Framework 2014 -2017). For example, the output indicators “*Nombre de communautés formées dans la notification de décès maternels (Number of communities trained in the notification of maternal deaths)*”, “*Functional logistics management information systems for forecasting and monitoring reproductive health commodities are in use*”, and “*Accountability mechanisms for addressing the reproductive rights of women and girls and marginalized and key populations are implemented at least by one civil society organization*” could not be traced to the framework. Further, the output indicators could not be traced to either those in the United Nations Development Assistance Framework (UNDAF) or the workplans implemented in those years.

21. For 4 out 16 output indicators in the 2017 annual plan, the corresponding baselines were not properly tracked. The baselines, which should have been accumulated over time taking into consideration previous achievements in meeting the related targets, remained instead constant as from 2015, despite reported results in the 2015 and 2016 annual reports prepared by the Office. This situation led to distorted annual targets set for the output indicators, as targets were formulated on the basis of incorrect baselines. Further, the 2015 and 2016 annual results for 7 out of 16 Country Programme Results and Resources Framework indicator targets were reported on an accumulated, instead of annual, basis – resulting in overstated results for the individual years.

22. The audit noted, however, that all indicators in the annual plan that were not reflected in the Country Programme Results and Resources Framework fell within the broad thematic areas of the Country Programme and did not represent a significant deviation from planned programme objectives. This was corroborated by the results of the Country Programme Evaluation<sup>10</sup> that concluded that the alignment of the programmatic interventions undertaken to national and UNFPA strategies was sufficient.

<sup>10</sup> EVALUATION DU 4ème PROGRAMME DE PAYS UNFPA/DJIBOUTI



MANAGEMENT ACTION PLAN:

DUE DATE: March 2019

*The issue of collaboration with the MOH will be put on the UNCT Agenda by UNFPA with a proposal for a jointly initiated dialogue to reinvigorate the working relationship and collaborate on programmatic delivery. In the meantime, the Office will continue pursuing constructive engagement with the MOH, as a minimum, at the technical level. The Office will also work through the Ministry of Foreign Affairs and other influential interlocutors to reinvigorate the working relationship and collaboration with the MOH.*

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

**SOME IMPROVEMENT NEEDED**

25. At the time of the audit field mission, the Office had eight approved staff posts, including one international and three national posts, four general service posts, and an additional post filled by a contract holder.

26. Audit work performed in this area included the review of: (a) the alignment of the organizational structure and personnel arrangements with the requirements for the delivery of the Office programme and operational activities; (b) the use of proper contractual modalities; (c) the effectiveness of the performance planning and appraisal process; and (d) the relevance and sufficiency of staff development activities conducted during the period under review.

27. Based on the work performed the audit noted the following matter that needs Management attention.

Enhance and monitor the annual training plan to address personnel development needs

28. At the time of the audit field mission, all Office personnel had completed the mandatory security training courses. However, many staff members did not complete other mandatory courses, including those related to Ethics; Integrity and Anti-fraud, Harassment; One Voice; HIV/AIDS; Procurement; and the Internal Control Framework – with completion rates ranging between 22 and 78 per cent. In addition, none of the programme personnel completed the recommended results-based management basics training.

29. The Office had in place an annual training plan for 2017. The plan, however, was not comprehensive as it did not include all the required mandatory courses and, where relevant, the recommended ones. Further, the basis for preparing the plan was unclear as it was not supported by a training needs assessment.

ROOT CAUSE	<i>Guidance (inadequate of supervision at the Office level).</i>
IMPACT	<i>Capacity gaps may adversely impact programme delivery.</i>
CATEGORY	<i>Compliance Operational</i>

**RECOMMENDATION 4**

**PRIORITY: HIGH**

*Enhance the annual training plan to include all mandatory and recommended training courses and base the plans on capacity gaps identified in the Office mirrored in training and development plans included in Office personnel individual performance and development plans, and closely monitor their implementation thereof.*

MANAGER RESPONSIBLE FOR IMPLEMENTATION:  
*Country Director; Assistant Representative*

STATUS: Agree

MANAGEMENT ACTION PLAN:

DUE DATE: March 2019

*A training plan with all completed and uncompleted mandatory courses has been developed and staff will have to complete all the required courses within 2018. In addition, the Office will identify capacity gaps for each staff member and link them to the training plan.*

**A.3 – RISK MANAGEMENT**

**MAJOR IMPROVEMENT NEEDED**

30. Audit work performed in this area consisted of the review of the latest strategic and fraud risk assessment; the process followed in identifying and assessing risks and controls, and the actions undertaken to mitigate significant

residual risk. Work performed also included a review of the status of implementation of action plans developed by the Office to address risks.

31. Based on the work performed, the audit noted the following matter that needs Management attention.

*Enhance the process for assessing and managing risks*

32. The Office completed a fraud risk assessment, as well as a strategic risk assessment, for the year 2016, under the umbrella of the new corporate Enterprise Risk Management (ERM), using the 'myRisks' functionality in SIS.

33. The audit noted that all fraud risk factors within the scope of the new ERM process were rated as having both low inherent and residual risk, an assessment which appears not to be reflective of the risks intrinsic in the environment within which programme delivery and operational activities take place.

34. In addition, the 2016 assessed residual fraud risk levels did not appear realistic on account of certain control gaps identified by the audit; the most significant one being the inherent risk of loss, fraudulent sale or unauthorized diversion of inventory of commodities and/or pharmaceutical products given the monitoring restrictions placed on the Office by the MOH – a risk that was assessed as low.

35. Based on enquiries of Office and IP personnel, the audit noted that the Office did not undertake any activities to raise the awareness of its personnel and that of IPs on proscribed practices<sup>11</sup> that could affect programme activities, the minimum controls required to prevent or detect them, and the tools and processes in place to report related allegations. Similarly, the audit did not identify any activities undertaken to increase fraud awareness among programme beneficiaries and suppliers, particularly as regards the tools and processes to report issues and allegations.

36. The audit acknowledges that the limitations in the corporate ERM framework, a matter that has already been brought to the attention of Headquarters Management by OAIS, may have impacted the Office ability to develop an adequate fraud risk response.

ROOT CAUSE	<i>Guidelines (inadequate risk management process).</i>
IMPACT	<i>Limited ability to timely and properly identify and address risks.</i>
CATEGORY	<i>Strategic</i>

**RECOMMENDATION 5**

**PRIORITY: HIGH**

*With support from the Arab States Regional Office, and leveraging on the 2018 ERM process, perform a more rigorous fraud risk assessment, taking into consideration, inter alia, the assignment of appropriate risk ratings in accordance with the materiality and complexity of the assessed areas and clearly documenting the rationale underlying the inherent and residual risk levels assigned.*

MANAGER RESPONSIBLE FOR IMPLEMENTATION:

*Country Director, with support from the Director, Arab States Regional Office; Assistant Representative*      STATUS:      *Agree*

<sup>11</sup> Corrupt, fraudulent, collusive, coercive, unethical and obstructive practices.

MANAGEMENT ACTION PLAN:

DUE DATE: June 2019

*During 2018 ERM cycle, in consultation with the Arab States Regional Office and Headquarters, the Office will undertake a rigorous strategic and fraud risk assessment leveraging on the enhancements in the SIS/myRisks' application in terms of using the impact and probability matrix of risks for the assignment of risk ratings.*

*UNFPA will engage the UNCT with the aim of establishing a risk working group or other similar structure that will synergize the risk assessment work carried out by the various UN organizations represented in Djibouti and will support collective action for common risks.*

**RECOMMENDATION 6**

**PRIORITY: HIGH**

*Increase the fraud risk awareness of both Office and Implementing Partner personnel, as well as that of programme beneficiaries and suppliers.*

MANAGER RESPONSIBLE FOR IMPLEMENTATION:

Country Director; Assistant Representative

STATUS:

Agree

MANAGEMENT ACTION PLAN:

DUE DATE:

December 2018

*The Office will collaborate with the Arab States Regional Office in preparing training materials on fraud prevention, detection and response, targeting Office personnel, Implementing Partners and other relevant third parties. While awaiting the formal training to be arranged, the Office will take advantage of Implementing Partners' coordination meetings and general staff meetings to create awareness on fraud detection and reporting.*

*The Division for Management Services will also support the Office in raising awareness on fraud issues amongst Office personnel and relevant third parties, including Implementing Partners, and will follow up with the Office on activities undertaken in response to the issuance of the revised Fraud Policy. Further, the Division for Management Services has co-developed an inter-agency online course on fraud which will be launched in the first quarter of 2018. The Office will use the course to build the capacity of Office personnel and that of Implementing Partners.*

*UNFPA will engage the UNCT with the aim of establishing a risk working group or other similar structure that will synergize the risk assessment work carried out by the various UN organizations represented in Djibouti and will support collective action for common risks.*

**B. PROGRAMME MANAGEMENT**

**SOME IMPROVEMENT NEEDED**

Good practices identified

37. The audit identified the following good practice in the area of programme management, which is in line with established policies and procedures:

- a) The Office engaged with IPs, developing the 2017 workplans in a consultative and timely manner. Requests for information and/or assistance by the IPs were dealt with expeditiously resulting in the timely initiation of workplan preparation activities that allowed the approval and signing of all workplans by the end of January 2017 and an early start to implementation of programme activities.

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

**SOME IMPROVEMENT NEEDED**

38. Activities implemented by the Office during the period under review, with related expenses covered by the audit of USD 1.1 million, corresponded to five outputs of the fourth and fifth years of the fourth Country Programme 2013–2017.

39. The Office programme activities focused on all five regions of the country. Activities were implemented directly by UNFPA, with related expenses of USD 0.5 million (45 per cent of programme implementation expenses in the period under review) and financial implementation rates of 98 per cent in 2016 and 25 per cent as at 31 March

2017. A large portion of the expenses related to UNFPA-implemented activities corresponded to the procurement of inventory items, and personnel and facilities costs.

40. Activities were also implemented by six IPs engaged by the Office and one UN organization, with related expenses of USD 0.6 million (55 per cent of programme implementation expenses in the period under review) and financial implementation rates of 99 per cent in 2016 and 74 per cent as at 31 March 2017. Although the financial implementation rates appear high, programme implementation was severely impacted by the restrictions placed on the Office by the MOH. The high financial implementation rates were the result of budget adjustments made by the Office to match budgeted expenses to actual costs incurred, as discussed in paragraph 44 below. Section B.2 of the report provides further details on IP-implemented activities. Programme implementation activities were funded from core resources of USD 0.7 million and non-core resources of USD 0.4 million.

41. Audit work performed in this area focused on the three outputs with aggregate expenses of USD 0.7 million during the period under review (64 per cent of programme implementation expenses) and included: (a) a review of workplans related to the outputs selected, for both 2016 and 2017; (b) an assessment of the process followed to prepare, cost and approve the workplans; (c) the review of monitoring reports and other evidence of programme implementation; and (d) site visits to three IPs in Djibouti City to review the programme activities implemented. In addition, the audit reviewed: (a) the alignment of the activities implemented to the Country Programme documents; and (b) the level of achievement of the fourth programme cycle outputs for selected programme components.

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

Enhance workplan management in the Global Programming System

43. Six workplans tested had a number of baseline indicators and targets which could not be linked to those in the Country Programme Results and Resources Framework, making it difficult to track progress towards achieving the Country Programme results. Examples include: (a) “Des données fiables sur la disponibilité des produits SR/PF sont collectées, analysées et disséminées (Reliable data on the availability of SR / PF products are collected, analyzed and disseminated)”; (b) “2 Maternités de Djibouti ville disposent d'un plateau technique CEmONC (2 Maternities of Djibouti city have a CEmONC technical platform)”; and (c) “Nombre de prestataires de santé formés en Echographie et en Césarienne (Number of health providers trained in Ultra-sound and Caesarean section)”.

44. Further, the audit noted several revisions to workplans prepared in the Global Programming System (GPS). For example, in 2016, the UNFPA-implemented workplan was revised and approved eight times. Similarly, workplans for two IPs were revised and approved by all parties involved seven times. In all the instances noted, revisions to the workplans involved changes to the corresponding budgets, to match budgets to actual expense levels, diminishing the effectiveness of budgets as internal control tools.

ROOT CAUSE	<i>Guidance (inadequate supervision at the Office level).</i>
IMPACT	<i>The ability to monitor progress towards achieving Country Programme results may be limited and the effectiveness of budgetary controls diminished.</i>
CATEGORY	<i>Operational</i>

**RECOMMENDATION 7**

**PRIORITY: HIGH**

*Provide training to Office staff on the effective use of (a) the Country Programme Results and Resources Framework as a guide in preparing workplans and in monitoring progress towards achieving Country Programme results, and (b) the Global Programming System for workplan management.*

RESPONSIBLE MANAGER: *Country Director*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *December 2018*

*In February 2018, the Office organized a training on the effective use of the Results and Resources Framework to ensure improved preparation of workplans and monitoring of progress towards achieving the Country Programme results. In addition, two members of staff participated in regional training-of-trainers courses on GPS Phase II and will organize a training for all members of staff and Implementing Partners in March 2018, prior to the regional roll-out of GPS Phase II.*

## **B.2 – NATIONAL EXECUTION**

**EFFECTIVE**

45. National Execution (NEX) expenses amounted to USD 0.6 million (55 per cent of total programme implementation expenses) in the period under review, corresponding to activities implemented by two non-governmental organizations, four Government IPs and one UN organization, with financial implementation rates of 99 per cent in 2016 and 74 per cent as at 31 March 2017.

46. Per the available general ledger information, NEX expenses corresponded primarily to contract personnel salaries (USD 0.4 million – 67 per cent of NEX expenses) and training and learning costs (USD 0.2 million – 33 per cent of NEX expenses).

47. IP audits performed in 2017 covered three of the six IPs engaged by the Office in 2016, with aggregated expenses of USD 0.4 million (67 per cent of total NEX expenses in 2016). All three IP audits conducted received unqualified audit opinions. There were no Operating Fund Account balances, representing the funds transferred to IPs for activities not yet implemented, as the Office adopted the direct payment implementation modality for all its IPs except the UN organization, which implemented under a UN agency-to-agency contribution agreement.

48. Audit work performed in this area included the review of: (a) IP selection and capacity assessment processes; (b) the existence of appropriate IP agreements; (c) the controls implemented for the review, authorization and processing of expense reports submitted by IPs through the use of Funding Authorization and Certificate of Expenses (FACE) forms and direct payment requests; (d) the process followed to monitor IP activities; and (e) compliance with the UN agency-to-agency contribution agreements, where applicable.

49. The audit also visited and conducted meetings with three of the IPs engaged, 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 FACE forms, payment requests and workplan progress reports submitted to UNFPA. The visits also included 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.

50. With the exception of the matters discussed previously in paragraphs 23 and 24, no additional reportable matters were identified based on the audit work performed in this area.

## **B.3 – INVENTORY MANAGEMENT**

**SOME IMPROVEMENT NEEDED**

51. During the period under review, the Office supplied reproductive health commodities and other inventory items at a total cost of approximately USD 82,000, with funding provided mainly by the UNFPA Supplies programme, for which Djibouti is one of the 46 priority countries. The inventory supplied consisted of contraceptives (USD 43,000) and pharmaceutical products (USD 39,000), procured by the Procurement Services Branch, based in Copenhagen, Denmark, on behalf of the Office. Reproductive health commodities were mainly stored at and distributed from a warehouse managed by the MOH's "Centrale d'Achat des Médicaments et Matériels Essentiels (CAMME)" in Djibouti City.

52. Audit work performed included a review of the needs assessment and forecasting arrangements in place, as well as testing, for a sample of inventory supplied during the period under review at a cost of USD 59,000, (72 per cent of the value of inventory supplied), of the processes and controls in place in the areas of: (a) procurement planning, requisitioning and ordering; (b) custom clearance, receiving and inspection; (c) inventory controls (while the goods procured remained in UNFPA's possession); (d) handover of the inventory to IPs; (e) distribution to

intended beneficiaries; and (f) monitoring. The audit also included a review of the results of the 2014 “Family Planning and Reproductive Health Commodities Survey.”

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

*Enhance inventory programming and supply-chain management*

*Programme cycle planning and tracking of commodity security/supply-chain process*

54. The Country Programme Action Plan (CPAP) 2013–2017 identified one main outcome and multiple outputs linked to inventory management, with the primary indicator being the contraceptive prevalence rate, with a baseline of 17.8 per cent and a target of 60 per cent in 2017. A number of indicators were also identified at the output level. The indicators, however, neither addressed issues related to commodity availability and stock-outs, nor the needs assessment and forecasting process.

55. The 2014 re-alignment of the CPAP results and resources framework to the UNFPA Strategic Plan led to an overall reduction in the number of indicators. Following the introduction of SIS in 2015, the Office developed several new indicators. While a number of the newly-developed indicators related to inventory supply-chain management, there was no evidence that the Office prioritized them as part of its planned annual activities by, for example, creating appropriate milestones in the annual plan – contributing to some of the issues identified by the audit below. Further, the results reported as implemented for some outputs tested by the audit were not fully documented by the Office.

*Needs assessment and forecasting*

56. The Office did not provide evidence indicative of a systematic and formalized needs assessment and forecasting process to estimate and aggregate commodity needs, forecast requirements, and determine the products and volumes to be procured during the period under review. According to Office Management, besides UNFPA and the MOH, one other non-UN organization provided Reproductive Health (RH) commodities in Djibouti. There was, however, no evidence of a coordinated approach to forecasting and planning by all three stakeholders. Instead, the Office performed a separate forecasting and planning process, primarily based on the available demographic, utilization and consumption data.<sup>12</sup> The results were then compared to the MOH’s expressed needs and a final list of commodities to be procured determined based on the available resources.

57. Office Management explained that the restrictions placed on the Office by the MOH led to communication and coordination challenges, affecting several areas of cooperation, including supply-chain management. In September 2016, the Office engaged a UN organization to develop a national strategic plan for the supply of pharmaceutical products.<sup>13</sup> The engagement complemented an earlier study undertaken by the United States Agency for International Development (USAID) conducted in November 2015 to assess public procurement in the health sector, which identified several findings and recommendations, including some relating to the procurement of reproductive health commodities. The resultant draft 2016 National Strategic Plan for the Supply of Pharmaceutical Products<sup>14</sup> was formally handed over to the MOH in 2016. No feedback on the draft’s finalization and/or adoption had been provided by the MOH to the Office as at the time of the audit field mission.

*Commodity availability and stock-outs*

58. The last family planning and reproductive health commodities survey was performed in 2014.<sup>15</sup> According to Office Management, no survey was conducted in 2015 as the MOH indicated that no significant changes had taken place in availability and stock-out levels at the time. Similarly, no survey was undertaken in 2016.

59. The 2014 survey revealed an uneven distribution of contraceptives and RH commodities across service delivery points. For example, while the number of facilities offering at least five different modern contraceptive methods at the secondary and tertiary levels was 92 and 100 per cent, respectively, none of the primary service

<sup>12</sup> Reliable current demographic and other data are unavailable in Djibouti.

<sup>13</sup> Rapport de la mission 1 (projet UNFPA-CAMME, exécuté par UNOPS): Assistance Technique Internationale pour l’élaboration du PSN approvisionnement de produits pharmaceutiques.

<sup>14</sup> Plan stratégique National d’approvisionnement en produits pharmaceutiques, Draft, Ministère de la Santé - République de Djibouti.

<sup>15</sup> Family Planning and Reproductive Health Commodities Survey, 2014.



delivery points offered all five different modern contraceptive methods. Similarly, the number of facilities offering at least seven different RH commodities at the secondary and tertiary levels was 88 and 100 per cent, respectively, with only 42 per cent offering the seven commodities at primary level. Due to the absence of qualified staff at the service delivery points at the time of the survey, it provides no details on the actual contraceptive methods available or used. The survey also revealed the existence of significant commodity stock-outs (83 per cent at primary level, 77 per cent at secondary level, and 52 per cent at tertiary level).

60. The survey report provided basic recommendations for improving commodity security in Djibouti, including *inter alia*, to: (a) provide all health facilities that support maternal, newborn and child health, including family planning with the full range of contraceptive products available in all health centers in the country; (b) strengthen the technical platform for better clinical management in contraceptive technology; (c) ensure regular monitoring of the availability of essential maternal health medicines in all community health posts and health centers; and (d) conduct monthly awareness campaigns around the issues and importance of family planning and focus product accessibility and the use of long-term methods, particularly implants. The audit was unable to verify the implementation of the recommendations due to limitations placed on it, as discussed in paragraph 23.

61. The audit notes that prior to 2016, the Office made considerable progress in addressing challenges related to reproductive health commodity security and supply-chain management. For example, in 2014 and 2015, the Office worked to build the capacity of medical and supply-chain personnel at the MOH, primarily through trainings and workshops. Further, the Office provided a customized version of CHANNEL<sup>16</sup> to the MOH for piloting in six different service delivery points. No feedback had been provided to the Office on the use of the system at the time of the audit field mission.

ROOT CAUSE	<i>Other (factors beyond the control of UNFPA). Resources (insufficient human and technical resources).</i>
IMPACT	<i>Ineffective and inefficient programming, forecasting and supply-chain management process may lead to under or oversupply of inventory, mismatches between demand and offer of commodities, and ultimately to non-delivery of programme objectives.</i>
CATEGORY	<i>Operational</i>

<b>RECOMMENDATION 8</b>	<b>PRIORITY: HIGH</b>
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*Streamline the commodity security programming, needs assessment and inventory forecasting process through involvement of all relevant actors and address the reproductive-health commodity supply-chain management gaps.*

<u>MANAGER RESPONSIBLE FOR IMPLEMENTATION:</u> <i>Country Director</i>	<u>STATUS:</u> <i>Agree</i>	
<u>MANAGEMENT ACTION PLAN:</u>	<u>DUE DATE:</u> <i>December 2019</i>	

*A family planning and reproductive health commodities survey will be performed in 2018 and annually thereafter. The Strategic Plan on Supply Chain Management developed in 2016 with the Ministry of Health will be validated and implemented.*

<b>B.4 – MANAGEMENT OF NON-CORE FUNDING</b>	<b>SOME IMPROVEMENT NEEDED</b>
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62. Programme implementation expenses funded from non-core resources amounted to USD 0.4 million (36 per cent of total programme expenses) in the period under review. Of this amount USD 0.1 million corresponded to funding from the joint programme for Female Genital Mutilation with UNICEF; and USD 0.3 million to funds from UNFPA Supplies.

63. Audit work performed in this area included tests of compliance with reporting requirements under the existing funding agreements. Inquiries of representatives of three major potential donors were made to obtain an understanding of the funding environment in the country and their assessment of UNFPA’s visibility, performance, and achievements locally.

<sup>16</sup> A supply-chain management software.

64. Based on the audit work performed, the audit noted the following matter that requires Management attention.

Scale up resource mobilization efforts

65. Most non-core resources utilized by the Office during the period under review were raised at global level, through thematic trust funds. The Office did not have its own resource mobilization plan until mid-2016 when one was developed.

66. Management explained that resource mobilization within the country was very challenging due to a small donor base, the preference of donors to engage directly with the Government, the number of United Nations organizations and non-governmental organizations vying for donations, the Office’s own staffing challenges, as well as visibility challenges in the UN and donor communities, as discussed in paragraph 17. The donors interviewed by the audit expressed a need for better visibility on the part of the Office and the need to extend resource mobilization activities beyond the bilateral and multilateral sectors to the private sector. The audit noted that the Office, with the support of the Regional Resource Mobilization Advisor, had commenced developing funding proposals for submission to potential bilateral and multilateral donors, an important development in operationalizing the resource mobilization plan.

ROOT CAUSE	<i>Other (factors beyond the control of the Office). Resources (insufficient human resources).</i>
IMPACT	<i>The Office may not mobilize the resources required to achieve its programme goals.</i>
CATEGORY	<i>Strategic</i>

**RECOMMENDATION 9** **PRIORITY: HIGH**

*With the support of the Regional Office, scale up resource mobilization efforts by fully operationalizing the resource mobilization plan, based on a realistic assessment of the local and regional resource mobilization potential, including private sector donors, in addition to bilateral and multilateral ones.*

MANAGER RESPONSIBLE FOR IMPLEMENTATION:

*Country Director, with support from the Regional Resource Mobilization and Partnerships Adviser*      STATUS:      *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE:      *June 2019*

*Concerted resource mobilization efforts are underway and already producing results – in November 2017, the Office signed a funding agreement with a donor Member State under which EUR300,000 will be contributed in 2018 (this is the first time that the Office receives funding from a major donor apart from the thematic funds or the Central Emergency Response Fund (CERF). There are other ongoing negotiations with other donors. The Office also plans to work on cross border activities in collaboration with the UNFPA Ethiopia Country Office, and joint programming within the UNDAF, which is likely to result in additional visibility and funding. In collaboration with the Arab States Regional Office Resource Mobilization Advisor, meetings with Embassies covering Djibouti from Ethiopia are planned.*

**C. OPERATIONS MANAGEMENT** **EFFECTIVE**

Good practices identified

67. The audit identified the following good practices in the area of operations management which were in line with established policies and procedures:

- a) The Office maintained well organized personnel files, with comprehensive documentation for personnel selection and assessment, and detailed documentation supporting payments and reimbursements;
- b) All staff in the Office completed and maintained both the basic and advanced security in the field training certifications; and
- c) Valued-Added Tax reimbursable balances were reconciled on a monthly basis.

**C.1 – HUMAN RESOURCES MANAGEMENT****EFFECTIVE**

68. The Office incurred staff payroll costs amounting to USD 0.6 million during the period under review. In addition, the Office made use of contract personnel and engaged an individual under a service contract and another three under individual consultant contracts, for management activities and programme delivery and support, incurring related costs in the amount of USD 0.1 million. At the time of the audit field mission, the payroll for both staff members and service contract holders was managed by UNDP.

69. Work performed in this area included the analytical review of payroll and contract personnel costs; a walk-through of payroll reconciliation controls with UNDP; and the testing of all three individual consultancies awarded by the Office at a cost of USD 0.1 million, 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 one staff member hired during the period under review and testing of a payment of staff benefits and entitlements amounting to approximately USD 0.04 million.

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

**C.2 – FINANCIAL MANAGEMENT****EFFECTIVE**

71. 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.

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

## ANNEX1 – DEFINITION OF AUDIT TERMS

### A. AUDIT RATINGS

Audit rating definitions, adopted for use in reports for audit engagements initiated as from 1 January 2016,<sup>17</sup> are explained below:

<ul style="list-style-type: none"> <li>▪ <b>Effective</b></li> </ul>		<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"> <li>▪ <b>Some improvement needed</b></li> </ul>		<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"> <li>▪ <b>Major improvement needed</b></li> </ul>		<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"> <li>▪ <b>Not effective</b></li> </ul>		<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.

<sup>17</sup> 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
<b>CERF</b>	Central Emergency Response Fund
<b>ERM</b>	Enterprise Risk Management
<b>FACE</b>	Funding Authorization and Certificate of Expenditure
<b>GPS</b>	Global Programming System
<b>IP</b>	Implementing Partner
<b>MOH</b>	Ministry of Health
<b>NEX</b>	National Execution
<b>OAIS</b>	Office of Audit and Investigation Services
<b>RH</b>	Reproductive Health
<b>SIS</b>	Strategic Information System
<b>UN</b>	United Nations
<b>UNCT</b>	United Nations Country Team
<b>UNDAF</b>	United Nations Development Assistance Framework
<b>UNDP</b>	United Nations Development Programme
<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>USAID</b>	United States Agency for International Development
<b>USD</b>	United States Dollars
<b>WHO</b>	World Health Organization