



United Nations Population Fund

Ensuring Reproductive Rights for All.

OFFICE OF AUDIT AND INVESTIGATION SERVICES

**AUDIT OF THE
UNFPA WEST AND CENTRAL AFRICA REGIONAL OFFICE**

FINAL REPORT

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EXECUTIVE SUMMARY

1. The Office of Audit and Investigation Services (OAIS) performed an audit of the UNFPA West and Central Africa Regional Office (WCARO or the Office). The audit covered programme delivery and technical, operational and programmatic support activities in the period from 1 January 2016 to 30 June 2017, as well as the design of the West and Central Africa Regional Interventions Action Plan 2018-2021. Activities and transactions pertaining to other periods were covered by the audit, as appropriate.

Background

2. The audit covered expenses amounting to USD 15.3 million corresponding primarily to the implementation of: (a) the West and Central Africa Regional Interventions Action Plan 2014-2017 (part of the Global and Regional Interventions 2014-2017 approved by the Executive Board in June 2014, with estimated core resources of USD 25.8 million for the four-year period); and (b) the Sahel Women's Empowerment and Demographic Dividend (SWEDD) regional initiative in the period 1 January 2016 to 30 June 2017. The audit also covered the design of the West and Central Africa Regional Interventions Action Plan 2018 – 2021.

3. Expenses incurred by the Office were executed by six implementing partners (USD 0.7 million) and by UNFPA (USD 14.6 million), funded by core resources of USD 9.5 million and non-core resources of USD 5.8 million.

4. Approximately 66 per cent of the expenses corresponded to the Regional Intervention Action Plan, including: (a) 22 per cent to the Integrated Sexual and Reproductive Health Services component; (b) 17 per cent to the Population and Development component; (c) 11 per cent to the Gender Equality component; (d) 7 per cent to the Adolescents and Youth component; and (e) 13 per cent to Organizational Effectiveness and Efficiency, not allocated to any of the above thematic areas. The SWEDD regional initiative accounted for 25 per cent of expenses incurred. Costs related to global initiatives and funded from four thematic funds accounted for the remaining 8 per cent of expenses.

Methodology and scope

5. The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*, which require that internal auditors plan and perform the audit to obtain reasonable assurance on the adequacy and effectiveness of the governance, risk management and internal control processes in place. The audit included reviewing and analyzing, 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; support to and oversight over Country Offices in the region; programme management; and operations, focusing on the processes established to mitigate risks associated with external factors, people, processes, relationships and information technology.

Audit rating

7. The overall audit rating is **'Some Improvement Needed'**, which means that 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 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.

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

Key findings and recommendations

9. The audit identified a number of good practices implemented by WCARO, as well as areas that require management attention, some of a strategic nature and others related to operational, compliance and reporting. Overall, the audit report includes 5 high priority and 10 medium priority recommendations designed to help the Office improve its programme delivery and operations. Of the 15 recommendations, 6 are of strategic nature, 6 are operational, 2 are related to compliance, and one is reporting-related.

Good practices

10. The audit identified several good practices implemented by WCARO, some of which could be considered for replication by other offices. Annual activities were timely planned and progress of implementation closely monitored and timely reported. The Office effectively used and timely completed the Performance Appraisal and Development process. Sound procedures were implemented to support the development and quality-assure country programmes and results planning and reporting, and an oversight dashboard was developed to monitor Country Offices' performance. Regional staff surveys were circulated to collect feedback to improve the Office's effectiveness and efficiency. Workplans included clear and tangible links to the Regional Interventions Action Plan. Finally, the Office implemented sound filing procedures in the area of human resources, and registered high completion rates of mandatory security training courses.

Strategic

11. The Office should fill vacancies in key positions and improve the use of the Strategic Information System to better manage risks. There is also a need for the Office to enhance its oversight of the programmatic, operational and financial performance of the Country Offices in the West and Central Africa region, including the alignment of programmes implemented by Country Offices to their respective strategic plan quadrant. Further, the Office needs to ensure complementarity between regional and country programmes, and improve developed resource mobilization and partnership plans.

Operational

12. From a governance point of view, there is a need to improve the use of the Strategic Information System to plan, monitor, and report on WCARO's activities; and to ensure the alignment of the Office results' plan to the performance appraisal and development plan of key staff.

13. In the area of regional programme management, the Office should: (a) improve the use of the Global Programming System for programme planning; (b) accelerate the implementation of the SWEED programme and enhance its budgetary controls; and (c) assess Implementing Partners' capacity prior to their engagement, and strengthen budgeting and financial monitoring of Implementing Partner workplans.

Reporting level

14. The Office needs to strengthen supervisory controls to prevent the recording of transactions to erroneous account codes.

Compliance

15. Issues identified relate mainly to compliance with procurement policies and procedures, and timely submission of travel requests.

Management response

16. WCARO would like to thank the OAS team for their support in assessing the Office and for their recommendations. WCARO has thoroughly reviewed and commented the draft audit report. Following additional exchanges and discussions with the audit team, WCARO agreed to all audit recommendations. Concise responses and actions that the Office has already taken or will undertake to ensure compliance are included in relevant sections of the report.

17. The OAS team would like to thank the Management and personnel of the Regional Office, the Country Offices in the West and Central Africa region and the different Headquarters units for their cooperation and assistance throughout the audit.

I. OBJECTIVES, SCOPE AND METHODOLOGY

1. The audit covered programme delivery and technical, operational and programme support activities in the period from 1 January 2016 to 30 June 2017 as well as the design of the West and Central Africa Regional Interventions Action Plan (RIAP) 2018-2021. Activities and transactions pertaining to other periods were covered by the audit, as appropriate.
2. The objective of the audit, conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*, was to provide reasonable assurance on the effectiveness of the governance, risk management and internal control processes implemented at West and Central Africa Regional Office (WCARO).
3. The audit included such tests, as considered appropriate, to obtain reasonable assurance with regards to:
 - a) The effectiveness of the technical, operational and programmatic support to and oversight over Country Offices in the West and Central Africa region;
 - b) The effectiveness and efficiency of the WCARO programme delivery and operational activities;
 - c) The conformity of expenses with the purposes for which funds were appropriated;
 - d) The safeguarding of assets entrusted to WCARO;
 - e) The level of compliance with applicable legislative mandates, regulations, rules, policies and procedures; and
 - f) The reliability of WCARO's financial and operational reporting.
4. The scope of the audit included the review of the Office's governance; support to and oversight over Country Offices in the region; programme management; and operations, and focused on the processes established to mitigate risks associated with external factors, people, processes, relationships and information technology.
5. The engagement was conducted by a team of OAI's audit specialists supported by individual consultants. The audit started on 02 October 2017. A field mission took place from 20 November to 14 December 2017. Preliminary findings and recommendations resulting from the audit were discussed with the WCARO Management at an exit meeting held on 14 December 2017. Comments and clarifications provided by Management thereafter were reflected in a draft report submitted to the Office Management on 11 May 2018, and a final Management response received on 28 June 2018.

II. BACKGROUND

6. The West and Central Africa (WCA) region faces many complex and interconnected health, humanitarian, demographic and economic challenges. The region's population, estimated at 413 million in 2016, is projected to reach one billion by 2055.¹ It has the highest fertility rate at 5.2 children per woman and annual population growth of 2.7 per cent globally. The population is predominantly young, with almost 60 per cent of population under the age of 24. Despite progress in reproductive health over the past five years, the regional indicators remain worrisome with a maternal mortality rate of 679 per 100,000 live births, 13 per cent contraceptive prevalence rate across the region, and 24 per cent unmet need for family planning. Access to essential reproductive health services is low. Only 12 per cent of pregnant women who require emergency obstetric care and newborn care services receive them, and only 48 per cent of births are attended by skilled birth attendants. Genuine gender equality continues to be elusive with women and girls facing multi-faceted harmful practices, including: early marriage, trafficking, female genital mutilation and sexual exploitation.² The region faces a combination of crisis situations. Instability continues to plague the Sahel region. The insurgency of Boko Haram in recent years has exacerbated terrorism that threatens peace, security and stability in the Lake Chad Basin area and beyond—affecting approximately 17 million people. The surge of Al-Qaeda and its offshoots in the Islamic Maghreb also pose threats, having recently attacked Mali, Burkina Faso and Côte d'Ivoire. Further, the ongoing political instability in the Central African Republic continues to impact neighboring countries. These situations have increased violence, caused human rights violations, undermined security, provoked mass migration and destroyed public infrastructure, particularly schools and health facilities, triggering severe food insecurity, protection and health crises. The region remains vulnerable to disease outbreaks such as malaria, HIV/AIDS, ebola, Zika virus, Buruli ulcer, which further weaken the fragile health system.²

7. WCARO started to operate in Dakar, Senegal, in 2013, as part of a regionalization process implemented by UNFPA as from 2008. It supports and oversees 23 Country Offices³ in the WCA region, in which UNPA delivers programmes worth approximately USD 160 million per year.⁴ Out of the 23 countries in the region, 17 were classified in the red quadrant of the UNFPA Strategic Plan 2014-2017,⁵ representing approximately 43 per cent of red-quadrant-countries worldwide. The region also accounted for 20 of the 46 UNFPA Supplies programme priority countries. Five Country Offices in the region have activated the fast track procedures⁶ during the period 2016-2017.

8. Activities covered by the audit, with related expenses amounting to USD 15.4 million, corresponded primarily to the implementation of: (a) the WCA RIAP 2014-2017, part of the Global and Regional Interventions 2014-2017 approved by the Executive Board in June 2014, with estimated core resources of USD 25.8 million for the four-year period; and (b) the SWEDD regional initiative. The expenses were allocated to activities executed by six implementing partners (USD 0.7 million) and by UNFPA (USD 14.6 million), funded by core resources of USD 9.6 million and non-core resources of USD 5.8 million. Approximately 66 per cent of the expenses corresponded to the RIAP, including: (a) 22 per cent to the integrated Sexual and Reproductive Health services component; (b) 17 per cent to the Population and Development component; (c) 11 per cent to the Gender Equality component; 7 per cent to the Adolescents and Youth component; and (d) 13 per cent to Organizational Effectiveness and Efficiency, not allocated to any of the above thematic areas. The SWEDD regional initiative accounted for 25 per cent of expenses incurred. Costs related to global initiatives and funded from four thematic funds accounted for the remaining 8 per cent of expenses.

9. The WCARO is located in the city of Dakar, Senegal. During the period under review, the Office was managed by a Regional Director assisted by a Deputy Regional Director and by an International Operations Manager.

¹ World Population Prospects: The 2017 revision, <http://esa.un.org/unpd/wpp/index.htm>.

² Regional Interventions Action Plan for West and Central Africa 2018-2021.

³ Benin, Burkina Faso, Cameroon, Cabo Verde, Central African Republic, Chad, Congo, Cote D'Ivoire, Equatorial Guinea, Gabon, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Sao Tome & Principe, Senegal, Sierra Leone, and Togo.

⁴ Based on 2014-2016 budget utilization figures.

⁵ Countries that have the highest needs and low ability to finance their own interventions.

⁶ The Fast Track Procedures (FTP) are a set of procedures that offer UNFPA country offices in special situations (e.g. humanitarian crisis) greater delegation of authority and flexibility in specific programme and operational areas for a time-bound period.

III. DETAILED FINDINGS

A. OFFICE GOVERNANCE

SOME IMPROVEMENT NEEDED

Good practices identified

10. The audit identified the following good practices in the area of governance, mostly in line with established policies and procedures:
- a) The 2017 annual planning was undertaken in a participative manner and was timely completed using the Strategic Information System (SIS) 'myResults' module. WCARO Management closely monitored implementation progress and consistently provided evidence supporting reported progress status;
 - b) The Office effectively used the Performance Appraisal and Development (PAD) system as a contributive element to improving staff accountability and performance; and
 - c) The Office registered high completion rates for all three phases of the PAD process.

A.1 – OFFICE MANAGEMENT

SOME IMPROVEMENT NEEDED

11. 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 implementation level 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.

12. Based on the work performed, the audit identified one matter that requires Management attention.

Further improve the use of the Strategic Information System to plan, monitor and report on Office's activities

13. The Office timely finalized its 2017 annual plan using the SIS. The annual plan was prepared in compliance with the related guidelines requirements to: (a) link each programme output to one Strategic Plan outcome and one Strategic Plan output; (b) define at least one output indicator with at least one quarterly milestone for each output; (c) indicate a baseline, target and source for each output indicator; and (d) assign the responsible teams working on and tracking the achievement of the yearly output indicator targets and their quarterly milestones.

14. However, detailed review of 2017 annual plan revealed issues with SIS roles management:

- a) 'myResults' focal point rights, normally assigned to few staff members to finalize results plan and annual report, and submit it for approval by 'myResults' approver, was assigned to 39 individuals, including 8 who are no longer part of the Office's structure, at the time of the audit field mission.
- b) 'myResults' approver rights, normally assigned to the head of the Office and a recommended maximum of two alternate approvers to approve result plans, quarterly monitoring and annual reports finalized by 'myResults' focal points, were granted to 19 individuals. Out of the 19 approvers, 18 had simultaneously SIS 'myResults' focal point rights, allowing them to approve their own plans, quarterly milestones and annual reports.
- c) One output indicator was not assigned a team leader working on and tracking the achievement of the indicator's annual target and related quarterly milestones.
- d) Assigned team leaders for eight output indicators were not changed subsequent to the departure of incumbent staff.

15. Following communication of the issue by the audit, the Office Management took adequate corrective actions to limit SIS 'myResults' access rights; and update the list of responsible teams working on and tracking the achievement of output indicators annual targets and related quarterly milestones. Accordingly, no audit recommendation is raised in this regard.

16. Further, the audit noted 10 instances where set SIS output indicator targets were not aligned to those of the RIAP 2014-2017 results and resources framework. The Office continued to use the RIAP 2014-2017 original indicators targets in spite of their revision in 2016.

ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level. Resources: Inadequate training.</i>
IMPACT	<i>Lack of proper assignment of roles in SIS and/or proper target setting may lead to confusion and diminished accountability and effectiveness.</i>
CATEGORY	<i>Operational.</i>

RECOMMENDATION 1

PRIORITY: MEDIUM

Strengthen existing supervisory controls to ensure alignment of set output indicators targets to Regional Intervention Action Plan results and resources framework and systematic assignment of output indicators to responsible teams working on and tracking the achievement of output indicators' annual targets and related quarterly milestones. Periodically update the list of responsible teams in view of the change in Office staffing and conduct an SIS training to relevant staff.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, WCARO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *Implemented May 2018*

This has been taken care of within the new RIAP

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

A.2 – ORGANIZATIONAL STRUCTURE AND STAFFING

SOME IMPROVEMENT NEEDED

17. At the time of the audit field mission, the Office had a total of 39 posts, including 21 international and one national professional posts, 16 general service posts, and an additional post filled by a contract personnel. During the period under review, the Office structure was composed of a Regional Director, assisted by a Deputy Regional Director and an International Operations Manager. Besides programme and operations staff, Office activities were supported by two Regional Advisers in Human Resources and Security reporting directly to Headquarters units.

18. To support provision of technical assistance to and coordination of the SWEDD initiative, a project management team was established in Dakar, Senegal, in 2015 as part of the WCARO organizational structure; it was headed by a Project Coordinator, at Director level, and staffed with a team of four individuals.

19. Audit work performed included a review of: (a) the alignment of the Office organizational structure and staffing arrangements with RIAP delivery; technical, operational and programmatic support and operational activities requirements; (b) the use of proper personnel contractual modalities; (c) the effectiveness of the performance planning and appraisal process; and (d) the relevance and sufficiency of staff development activities conducted during the period under review.

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

Timely fill vacancies in key positions

21. At the time of the audit field mission, 10 professional-level positions were vacant. The majority of these positions remained vacant for the entire programme cycle (i.e. since 2014). Vacant positions included five technical advisors, three programme specialists, one programme analyst and one media specialist.

22. The extent of the vacancy level experienced by WCARO has adversely impacted its performance, mainly in the area of support to Country Offices in the region. This issue was highlighted by the Office Management as one of the major challenges the Office faced. It was further confirmed by the results of the audit survey of Heads of Country Offices in the region, in which the question related to the level of satisfaction with the support provided by WCARO to Country Offices' programme implementation received the lowest scoring.

23. The audit noted that a UNFPA organization-wide Comprehensive Resource Review, covering all business units, was underway at the time of the audit field mission and may impact the Office structure and staffing.

IMPACT	<i>The effectiveness of programme delivery and operations may be diminished by lengthy vacancies in key positions.</i>
ROOT CAUSE	<i>Resources: Insufficient financial resources.</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 2

PRIORITY: HIGH

With the support of the Division for Human Resources, and leveraging on the development of the outcomes of the Comprehensive Resources Review, fill vacant positions to ensure a better alignment of the Office staffing to programme delivery and operational requirements.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, WCARO, with support from the Director, Division for Human Resources* STATUS: *Agree*

MANAGEMENT ACTION PLAN: DUE DATE: *December 2019*

Recruitment of vacant posts is on-going. However for posts requiring re-assessment/re-classification, WCARO is waiting for the conclusions and recommendations of the Comprehensive Resource Review. Most of the posts currently vacant are part of the Comprehensive Resource Review. Vacant positions linked to the Resource Review will be filled as soon as WCARO receives the final decision thereof.

Align staff Performance Appraisal and Development plans to Office annual plan

24. The review of the Office 2017 annual plan and 2017 PADs for a sample of key staff members indicated instances of misalignment of the Office plan with staff PADs. For example, in five instances, Office plan output indicators were not reflected in the corresponding team leaders' PADs – although in two cases, output indicators were reflected in team members' PAD.

25. Further, targets were not always set for PAD indicators in order to measure results. While the Office annual plan targets could be used as reference for those output indicators imported directly from the Office plan in SIS, for other output indicators, a definition of targets in PADs is a prerequisite for an objective performance assessment. The audit identified three PADs including 11 output indicators without set targets where no reference could be made to targets in the Office plan.

ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
IMPACT	<i>Diminished ability to achieve results due to misalignment of Office plan and staff PADs. Limited ability to objectively assess staff performance.</i>
CATEGORY	<i>Operational</i>

RECOMMENDATION 3

PRIORITY: MEDIUM

Implement supervisory controls to ensure the alignment of PADs to Office annual plan and the systematic inclusion of targets for all PAD output indicators.

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

MANAGEMENT ACTION PLAN: DUE DATE: *March 2019*

Appropriate actions will be put in place for implementation during performance planning in 2019.

A.3 – RISK MANAGEMENT

SOME IMPROVEMENT NEEDED

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

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

Improve the use of the Strategic Information System to manage risks

28. The 2016-2017 risk assessment, including fraud risk assessment, was finalized in October 2016 in the 'myRisks' application. The audit noted, however, that the Office did not track and report on a regular basis on the implementation of the action plan developed to address identified risks.

29. The audit acknowledges that the limitations of the corporate Enterprise Risk Management (ERM) framework – a matter that has already been brought to the attention of Headquarters Management by OAI – may have impacted the Office risk management process. The audit also noted the development and roll-out in May 2017 of a risk response module within the corporate SIS 'myRisks' application that should be used by the Office to track and report on the status of implementation of action plans developed to mitigate identified risks.

30. At the time of writing this report, the Office had not used the new risk response module to report on any of the three response items developed to mitigate one medium risk. These items were due in October, November, and December 2017, respectively.

ROOT CAUSE	<i>Guidelines: Inadequate risk management process. Resources: Inadequate training.</i>
IMPACT	<i>The Office risks may not be timely and appropriately monitored and mitigated.</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 4

PRIORITY: MEDIUM

Train relevant staff on the new functionalities of SIS 'myRisks' application; and closely monitor the timely implementation of developed action plans to mitigate identified risks.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, WCARO, with support from the Director, Division for Management Services and the ERM Specialist* STATUS: *Agree*

MANAGEMENT ACTION PLAN: DUE DATE: *September 2018*

Relevant staff will be trained on the new functionalities of the risk management application.

B. SUPPORT TO AND OVERSIGHT OVER COUNTRY OFFICES

SOME IMPROVEMENT NEEDED

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

Good practices identified

32. The audit identified the following good practices in the area of support to and oversight over Country Offices, which could be considered for replication by other Regional Offices:

- a) Effective procedures were put in place for supporting and quality-assuring the development of Country Programme documents (CPD), including the establishment of a country-to-country peer review process and a Regional Programme Review Committee (RPRC), contributing to the favorable outcome of the CPD reviews subsequently undertaken by the organization-wide Programme Review Committee (PRC);
- b) The Office established a country-to-country peer review process of annual plans and reports in SIS;
- c) The Office developed an oversight dashboard covering Country Offices' performance in the three areas of financial management, operations management, and programme planning and implementation; and

- d) Staff surveys were circulated by the Office in 2016 and 2017 to collect the region’s staff perceptions, suggestions and recommendations to improve WCARO’s effectiveness and efficiency in supporting the country offices in the region.

B.1 – COUNTRY PROGRAMME STRATEGIC PLAN ALIGNMENT

SOME IMPROVEMENT NEEDED

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

34. The following matter requiring Management’s attention was identified based on the audit work performed.

Ensure alignment of implemented programmes to country strategic plan business quadrants

35. The audit reviewed the alignment of implemented programme to country strategic plan business quadrant measured by proportion of 2016 budget per mode of engagement. The audit relied on the Global Programming System (GPS) Data Hub analysis.

36. Based on the work performed, the audit noted 10 Country Offices where the applied mode of engagement was misaligned to the SP business quadrant. It is the audit’s view that the scope of the periodic oversight process undertaken by WCARO could be further extended to cover alignment aspects, leveraging on available resources (i.e. GPS Data Hub analysis).

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

IMPACT *Implemented programme may not align to country strategic plan business model classifications and modes of engagement, adversely impacting programme delivery.*

CATEGORY *Strategic.*

RECOMMENDATION 5

PRIORITY: HIGH

Leveraging on available resources, implement supervisory controls to ensure the alignment of implemented programmes to the corresponding country strategic plan business quadrant.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, WCARO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *April 2019*

WCARO will ensure that all country programmes are aligned to the 2018-2021 Strategic Plan as per the corporate toolkit and guidance.

B.2 – COUNTRY PROGRAMME PREPARATION

EFFECTIVE

37. The role of Regional Offices as regards country programme preparation includes, but is not limited to, the provision of technical support and the review and quality assurance of draft CPDs.⁷

38. To fulfil this role, WCARO provided in-country and remote support to Country Offices in the early stage of their CPD development. Further, WCARO established a country-to-country support and peer review process and a formal review of draft CPDs by the RPRC before their submission to the PRC. The RPRC reviewed 13 CPDs in the period 2016-2017. All but one were found ‘satisfactory’ by the PRC, a significant improvement compared to 55 per cent satisfactory ratings in the period 2014-2015.

⁷ Policy and Procedures for Development and Approval of Country Programme Document. March 2017. Section 3, page 13.

39. Audit work performed in this area consisted of assessing the process used by the RPRC to review CPDs and testing supporting evidence for two of the CPD reviewed in 2017. The audit also included the review of evidence of missions undertaken to support the design of four CPDs, and survey of Heads of Country Offices in the region to obtain their views on the support provided by WCARO in the area of country programme preparation and development.

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

B.3 – MONITORING OF COUNTRY OFFICE PERFORMANCE

SOME IMPROVEMENT NEEDED

41. The Regional Office Terms of Reference⁸ and various policies and procedures define the Regional Office oversight responsibilities in relation to Country Offices, including those related to monitoring of programme implementation and achievement of programme results, management, operations and compliance with policies and procedures – ultimately to support the objectives of the UNFPA Oversight Policy⁹ to encourage good governance, create the necessary environment of accountability and transparency and ensure that Country Offices operate effectively and efficiently while continuously improving their performance.

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

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

Further improve the oversight process over Country Offices' programmatic and operational performance

44. WCARO provides support to Country Offices in the region and monitors their programmatic performance through quarterly reporting on milestones and annual reports in SIS 'myResults'. Following a SIS 'myResults' operational training held in Dakar in January 2016 with all Country Offices, a country-to-country peer review system of annual plans, quarterly milestones, and annual reports was put in place for quality assurance purposes. WCARO provides overall technical guidance and oversight on the review and validation process, including sending periodic communications to Country Offices, reminding them of reporting deadlines and peer review requirements; and ensuring reporting compliance in terms of timing and quality. In addition, WCARO developed an oversight dashboard covering Country Offices' performance in the three areas of financial management, operations management, and programme planning and implementation.

45. The audit noted, however, that the scope of WCARO monitoring did not cover some areas with high financial and/or material implications, or which are prone to experience issues. The following list is not comprehensive but provides examples of areas where additional Regional Office monitoring would be required:

- a) Alignment of implemented programme to country strategic plan business quadrant (see paragraph 35);
- b) Undertaking renovation works without obtaining prior clearance and approval required by applicable policy, an issue that was noted by OAIS in three Country Offices in the region;
- c) Implementing partner (IP) management, including compliance with the requirement to sign and upload IP agreements. At the time of the audit field mission, 104 out of a total of 339 IP agreements entered to by Country Offices in the region (31 per cent of the total) had not been uploaded to the PIMS¹⁰ system. Seven Country Offices in the region did not upload any of their (corresponding) 39 IP agreements;
- d) Untimely implementation of the Harmonized Approach to Cash Transfer (HACT) assurance plan: At the time of the audit field mission, 32 out of the planned 136 audits and 85 out of the planned 269 spot-checks included in the 2016 HACT assurance cycle for the region were not finalized. For the 2017 cycle, 211 out of the planned 229 spot-checks were not finalized;¹¹

⁸ Revised UNFPA Regional Office Terms of Reference – April 2015.

⁹ UNFPA Oversight Policy (2015) – January 2015.

¹⁰ Partner Information Management System.

¹¹ As per the Implementing Partner Assurance System (IPAS) in November 2017.

- e) Compliance with country programme evaluation requirements: four out of six planned Country Programme Evaluations in the region in 2016 and 2017 were cancelled, mainly due to budgetary constraints;
- f) Submission of qualifying procurement transactions to relevant review committees;
- g) Compliance with supplier performance assessment requirement: At the time of the audit field mission, over 20 per cent of 2016 and 2017 vendors were not assessed; and
- h) Use of Consultants Monitoring Tool: only 4 out of 23 Country Offices in the region used the Corporate Consultants Monitoring Tool serving as an online checklist and centralized data repository when hiring Individual Consultants.

46. The audit also noted issues in some areas although these were included in the scope of WCARO oversight over Country Offices – suggesting a need for further enforcement of the accountability of underperforming Country Offices to ensure better effectiveness of corresponding controls. Of particular importance, the audit noted the need for: (a) the establishment of a quality review process of Country Offices’ annual risk assessment; and (b) closer monitoring to ensure the timely completion of IP HACT micro-assessments – at the time of the audit mission, the WCA region has an IP HACT micro-assessment completion rate of 80 per cent.

47. Guidance on Country Office oversight responsibilities, as reflected in the Regional Office Terms of Reference and in various policies and procedures, is insufficiently comprehensive and detailed, not clearly articulating the nature, scope and frequency of Regional Office oversight over its Country Offices across all relevant programmatic and operational areas. Further, the UNFPA internal control framework does not provide a clear articulation of the overall oversight framework, both at Regional Office and HQ level. Finally, the human resources and tools currently available to WCARO (and the other Regional Offices) may not allow them to discharge their oversight responsibilities effectively. A similar audit observation was raised by OAS in its report on the audit of the Arab States Regional Office,¹² along with a recommendation addressed to the Deputy Executive Director, Programme, to: (a) review, expand and consolidate, as needed, the guidance included in the Regional Office Terms of Reference and in various policies and procedures, on the nature, scope and frequency of oversight expected from Regional Offices over Country Offices, and how this is articulated with oversight undertaken from Headquarters; and (b) ensure that the Regional Office organizational structure and staffing arrangements are aligned to the choices made. This recommendation was still under implementation at the time of issuance of this report. Therefore, no additional recommendation is issued herein.

ROOT CAUSE	<i>Guidelines: Absence of written procedures to guide staff in performing their functions. Resources: insufficient resources (funds, skills, staff) to carry out an activity or function</i>
IMPACT	<i>Insufficient Regional Office oversight and monitoring of Country Offices may prevent the timely identification and resolution of issues that could impact the effectiveness of their programme delivery and operational activities.</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 6	PRIORITY: HIGH
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Improve the effectiveness of the existing oversight process over Country Office programmatic and operational performance by (a) expanding its scope to include all areas prone to experience issues; and (b) further enforcing the accountability of underperforming Country Offices, for example through the performance appraisal and development (PAD) process.

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

MANAGEMENT ACTION PLAN: DUE DATE: *July 2018*

Process to enhance oversight over Country Offices is already underway.

¹² Audit of the UNFPA Arab States Regional Office – Report No. IA/2016-07, dated 11 October 2016

B.4 – PROVISION OF TECHNICAL ASSISTANCE**EFFECTIVE**

48. Following the roll-out of the regionalization process in 2008, UNFPA began a shift aiming at changing its role as primary provider of technical assistance to that of broker, focused in managing and facilitating access to technical assistance through a network of institutions, subject matter experts and internal UNFPA resources.¹³

49. The shift was also emphasized in the UNFPA Strategic Plan 2014-2017, which acknowledged the challenges created by increasingly specialized demands which require UNFPA to shift from direct provision of support to a brokering role, a process entailing building relationships at regional level with academic institutions, think-tanks, and other civil society partners, as well as a change in mindset and adjustments to the skill set possessed by UNFPA staff.¹⁴

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

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

B.5 RESOURCE MOBILIZATION**EFFECTIVE**

52. UNFPA funding is increasingly dependent on non-core resources, which have reached over 65 per cent of total contribution revenue in 2017. Regional Offices have a critical role in ensuring a more stable and predictable funding base through their own efforts and assisting Country Offices in building and coordinating their resource mobilization, partnership and private sector outreach efforts.

53. Starting in June 2013, WCARO has a dedicated Resource Mobilization and Partnership Adviser who is responsible for the achievement of several outputs, including guiding the development, implementation and update of a Regional Resource Mobilization Strategy; building and coordinating Regional Office resource mobilization, partnership and private sector outreach capacity; and building the Country Office capacity in the region.

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

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

C. PROGRAMME MANAGEMENT**MAJOR IMPROVEMENT NEEDED***Good practices identified*

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

- a) Workplans in GPS demonstrate clear and tangible links to the RIAP 2014-2017; and
- b) The Office established a sound governance and oversight process over programme planning, implementation, monitoring and reporting, including annual planning meeting and quarterly programme performance meetings.

¹³ Guidelines for Management of Quality-Assured Technical Assistance, Page 4.

¹⁴ UNFPA Strategic Plan, 2014-2017, Annex 3 – Business Model, Page 8, Paragraph 38.

C.1 – REGIONAL PROGRAMME PLANNING AND IMPLEMENTATION**MAJOR IMPROVEMENT NEEDED**

57. Activities undertaken by WCARO in the period 1 January 2016 to 30 June 2017, with related expenses covered by the audit amounting to USD 12.2 million, corresponded primarily to the implementation of: (a) the WCA RIAP 2014-2017; and (b) the Sahel Women's Empowerment and Demographic Dividend regional initiative.

58. The expenses were allocated to activities executed by six implementing partners (USD 0.7 million) and by UNFPA (USD 11.5 million), funded by core resources of USD 6.4 million and non-core resources of USD 5.8 million. Approximately 66 per cent of the expenses corresponded to the RIAP, including: (a) 22 per cent to the integrated Sexual and Reproductive Health services component; (b) 17 per cent to the Population and Development component; (c) 11 per cent to the Gender Equality component; (d) 7 per cent to the Adolescents and Youth component; and (e) 13 per cent to Organizational Effectiveness and Efficiency, not allocated to any of the above thematic areas. The SWEDD regional initiative accounted for 25 per cent of expenses incurred. Costs related to global initiatives and funded from four thematic funds accounted for the remaining 8 per cent of expenses

59. Audit work performed in this area focused on the design of the RIAP 2018-2021, including assessing: (a) the alignment between the RIAP, the Global and Regional Initiatives and the Strategic Plan 2018-2021; (b) the relevance and alignment of the RIAP Results and Resource Framework; (c) the process used by the Office to set up the indicators, baselines and targets reflected in the RIAP Results and Resource Framework; and (d) the process used to select the programme strategies and activities that would allow the Office to achieve the output indicator targets reflected in the Results and Resource Framework. In addition, the audit entailed reviewing the process followed to estimate the resources required to implement the RIAP, and assessing the adequacy of the monitoring and reporting process in place to track progress towards achieving the output indicator targets.

60. Audit work performed as regards to programme implementation activities focused on the SWEDD regional initiative, and three outputs contributing to two RIAP 2014-2017 outcomes, with aggregate expenses of USD 7.0 million during the period under review (57 per cent of programme implementation expenses) and included: (a) a review of the 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; and (c) a review of monitoring reports and other evidence of programme implementation.

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

Strengthen the complementarity of the regional programme interventions with country programmes

62. As part of UNFPA Strategic Plan 2018-2021, a WCA RIAP, including a Results and Resources Framework, was developed to operationalize targeted interventions in the region. The Results and Resources Framework provides a summary of the region action plan's outputs and annual targets to be achieved, along with their indicative financial resources. To monitor programme implementation and achievement of results, 36 output indicators were defined, 29 of which (over 80 per cent of the total) were stated in terms of number of countries supported (e.g. 'Number of countries where capacities of experts have been built to integrate sexual and reproductive health and reproductive rights into policies and programmes'; 'Number of countries with costed family planning plans'; 'Number of countries engaged in initiatives to set-up the minimum international standards of five emergency obstetric and neonatal care facilities').

63. However, the audit noted that except for major interventions (e.g. SWEDD, census), target countries for each year of the programme cycle were not identified at the time of developing the RIAP 2018-2021 to ensure the alignment and complementarity of the regional and country programmes.

64. The RIAP 2018-2021 was quality-reviewed by the PRC. The audit review of PRC documentation indicated that complementarity of the regional interventions to country programmes was used as an evaluation criteria. The draft RIAP received an 'unsatisfactory' rating for the complementary criteria, with a recommendation to WCARO to review the programme design and results statements to ensure that regional programme interventions add value and complement country-level efforts, and enable Country Offices and partners to deliver their programmes. A revised version of the RIAP addressing the PRC comments was submitted by WCARO, then subsequently cleared by the PRC, and ultimately approved by the Executive Board.

ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
IMPACT	<i>Lack of alignment of regional interventions to country programmes may adversely impact the effectiveness of provided support and country-level efforts.</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 7

PRIORITY: HIGH

Revisit the RIAP Resources and Results Framework to define target countries.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, WCARO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *December 2019*

During the midterm review the program target will be properly adjusted. However, we need to always keep in mind that some targets are aspirational and strict alignment is unrealistic considering the programming multidimensional challenges or advantages and contextual changes of priorities.

Strengthen the use of the Global Programming System for programme planning

65. The audit noted several issues in the area of workplan management using GPS, which relate to: detailed planning of IP-implemented activities; documentation of workplan revisions; and workplan budgeting. The specific instances noted are discussed as follows:

Insufficient detailed planning of IP-implemented activities

66. The Office signed a workplan with each of the IPs engaged for the regional programme during the period under review. The review of signed workplans indicated that the latter were insufficiently detailed to allow easy monitoring of implemented activities. The Office Management explained that detailed workplans were submitted by IPs in different format and were used to prepare the workplans in GPS. Detailed workplans were, however, not uploaded to GPS.

Lack of proper documentation of workplan revisions

67. The audit team reviewed the workplans pertaining to the audit period and noted that revisions to UNFPA-implemented workplans were not always properly documented. Particularly, the 2017 workplan increased from USD 6.3 million to USD 13.2 million without documentation of the reason for this revision. Further, the Office did not upload a signed version of the revised workplan.

Workplan budgeting issues

68. The audit noted that expenses amounting to USD 10.0 million in 2016, relating to seven workplans, as well as USD 13.7 million in 2017, corresponding to seven workplans, were budgeted at the “budgetary” account level instead of the corresponding sub-account levels, i.e. “monitoring” accounts, which would have provided greater details on the nature of inputs budgeted. This limited the Office’s ability to effectively monitor budgets.

69. Further, the audit noted that an outdated version of the Standard Post Calculation Tool was used to estimate staff costs for the SWEDD in 2017, which led to costs being over-estimated by USD 142,792. No overpayment to the staff were noted.

ROOT CAUSE *Guidance: Lack of supervision at the Office level.*

Resources: Inadequate training

IMPACT *Diminished effectiveness of monitoring activities and budgetary controls.*

CATEGORY *Operational.*

RECOMMENDATION 8

PRIORITY: MEDIUM

Enhance Office personnel skills to use the Global Programming System for workplan management; and establish a more effective workplan management process, with: (a) detailed workplan activities and budgets; (b) documentation of revisions to workplans as per policy requirements; and (c) a supervisory review process to ensure the development of quality workplans.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, WCARO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *July 2018*

Training is scheduled to take place in 2018 for all staff managing GPS and a task team has been set up to ensure alignment and compliance to corporate guidelines and policies.

Ensure that the planned evaluation of the Regional Programme is conducted

70. Although mandated by policy and originally planned, the RIAP 2014-2017 final evaluation was not conducted to inform the development of the new RIAP 2018-2021. The Office Management explained that the evaluation was not undertaken due to shortage of funding. Similarly, a mid-term review and an in-depth review planned in 2016 and 2017, respectively, were not performed.

71. In the absence of a dedicated evaluation and of a review, the Office relied on lessons learned from recent corporate thematic evaluations and on periodic internal programme reviews. Further, WCARO, being part of the Strategic Plan 2014-2017 mid-term review process, also benefited from this exercise.

72. Cancellation of planned programme-level evaluations is not uncommon, and WCARO is no exception – four out of six country programme evaluations planned in the WCA region for 2016-2017 were canceled due to budgetary constraints.

73. The audit notes that the RIAP 2018-2021 costed evaluation plan includes a budget line for an evaluation to be conducted at the end of the RIAP implementation cycle. This is also reflected in the UNFPA quadrennial evaluation plan 2018-2021, the implementation of which is monitored by the Evaluation Office. Accordingly, no audit recommendation is raised in this regard.

ROOT CAUSE *Resources: Insufficient financial resources.
Guidelines: Inadequate planning.*

IMPACT *Missed opportunity to use evaluation as learning and knowledge management tool to inform and enhance future programmes.*

CATEGORY *Strategic.*

C.2 – MANAGEMENT OF SWEDD

SOME IMPROVEMENT NEEDED

74. UNFPA has signed agreements with each of the six countries targeted by the SWEDD initiative for the provision of technical assistance. In addition, WCARO hosts the Regional Technical Secretariat (RTS) responsible for the secretariat of the Regional Steering Committee, the primary role of which is to ensure effective and efficient coordination of the SWEDD project.

Accelerate the implementation of the SWEDD programme

75. The audit noted significant delays in the implementation of planned SWEDD activities. Based on discussion with the Office Management, the delay was attributed to the following factors, already raised by the RTS to the Regional Steering Committee:

- a) Delayed signature of agreements with country governments—all six agreements were signed towards the end of 2015, in average over 210 days after signature of the corresponding funding agreements with the donor;
- b) Delayed recruitment by the Government counterparts of programme coordinators and project staff—for example, programme coordinators in charge of programme implantation, to be recruited immediately after signature of the agreement with the World Bank, were only recruited in June 2016 for Chad, and May 2017 for Niger; and
- c) Delayed disbursement of funds — funds were distributed with an average delay of over 120 days from the date of the Office request, with Burkina Faso’s first disbursement made with a delay of 320 days and Chad’s second disbursement with a delay of 219 days.

76. The table below presents an overview of the lead time for signature and disbursement of funds by country.

Country	Signature World Bank	Signature UNFPA	Delay (days)	Disbursement 1 st instalment	Delay (days)	Cash call 2 nd instalment	Disbursement 2 nd instalment	Delay (days)	End Date
Burkina Faso	21/05/2015	23/12/2015	216	07/11/2016	320	19/12/2016	02/03/2017	73	31/12/2019
Chad	07/04/2015	16/10/2015	192	30/11/2015	45	19/12/2016	26/07/2017	219	31/12/2018
Cote d'Ivoire	02/04/2015	12/11/2015	224	27/01/2016	76	19/12/2016	23/03/2017	94	30/04/2019
Mali	03/04/2015	19/10/2015	199	08/03/2016	141	19/12/2016	23/03/2017	94	31/12/2018
Mauritania	11/03/2015	16/12/2015	280	02/02/2016	48	19/12/2016	25/04/2017	127	31/12/2018
Niger	25/03/2015	18/09/2015	177	08/02/2016	143	19/12/2016	15/03/2017	86	31/12/2018

ROOT CAUSE *Other: Factors beyond the control of UNFPA.*

IMPACT *The ability to efficiently achieve programme objectives is diminished.*

CATEGORY *Operational.*

RECOMMENDATION 9

PRIORITY: HIGH

Continue the efforts to raise the Regional Steering Committee's awareness regarding the challenges faced to implement the SWEDD initiative, and advocate for the development and implementation of an action plan to address them, including, expedition of disbursements of funds.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, WCARO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *Implemented May 2017*

WCARO already identified this as an issue prior to the audit and has ensured that it was an item of discussion during January 2017 ordinary session of the Regional Steering Committee after which an acceleration plan was developed and is being implemented.

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

Improve budgetary controls over SWEDD funding

77. Expenses related to the implementation of the SWEDD programme are funded by the six involved countries, proportionally to their donor-funded amounts.

78. The review of 2016 expenses indicated that one funding source was not charged its share of incurred expenses, amounting to USD 0.9 million. Therefore, higher percentages were supported by the remaining five funding sources. Management explained that due to late disbursement of the first instalment of the corresponding funding source, programme activities were funded from the other available funds. However, the Office could have made adjustments when funds were made available to ensure a fair allocation of expenses.

79. Further, for three different SWEDD funding sources, the audit noted seven instances of budget overruns, totaling USD 0.3 million. Yet, the total of incurred expenses was within the limit of the total budgeted amount for the year. The audit indicated that the budget entered in GPS did not take into consideration agreed budget lines in corresponding funding agreements signed with respective Governments.

80. Finally, the audit identified discrepancies between the sum of annual budgeted amounts and the indicated total programme cycle budget for three SWEDD agreements. Identified discrepancies for the programme cycle amounted to USD 65,002, USD 40,999, and USD 157,536, respectively.

ROOT CAUSE	<i>Guidance: Lack of supervision at the Office level.</i>
IMPACT	<i>Expenses may be considered ineligible and corresponding amounts reimbursed.</i>
CATEGORY	<i>Operational.</i>

RECOMMENDATION 10

PRIORITY: MEDIUM

In consultation with Government counterparts, make budget revisions to adjust for excess expenses. Verify that budget lines reflected in the Global Programming System are in accordance with the signed project agreement; and implement supervisory controls to ensure compliance thereof.

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

MANAGEMENT ACTION PLAN: DUE DATE: *November 2018*

WCARO will ensure that SWEDD Regional Technical Secretariat aligns future expenditures with countries signed agreement. A template is being developed to match budget line descriptions in the agreements with ATLAS budget account categories.

C.3 – NATIONAL EXECUTION

SOME IMPROVEMENT NEEDED

81. National Execution (NEX) expenses amounted to USD 0.7 million (6 per cent of total programme implementation expenses) in the period under review, corresponding to activities implemented by six non-governmental organizations (NGO), with financial implementation rates of 68 per cent in 2016 and 21 per cent as at 30 June 2017 (69 per cent as at 31 December 2017).

82. As per the available general ledger information, NEX expenses corresponded primarily to contract personnel salaries (USD 0.2 million – 32 per cent of NEX expenses); training and learning costs (USD 0.2 million – 31 per cent of NEX expenses); and office and communication costs (USD 0.2 million – 28 per cent of NEX expenses).

83. IP audits performed in 2017 covered three of the six IPs engaged by the Office, with aggregated expenses of USD 0.6 million (84 per cent of total NEX expenses in 2016). All three IP audits conducted received unqualified audit opinions. Insignificant ineligible expenses were reported in two audit reports.

84. Operating Fund Account (OFA) balances, representing funds transferred to IPs for activities not yet implemented, amounted to USD 0.1 million and USD 0.2 million as at 31 December 2016 and 30 June 2017, respectively.

85. Audit work performed in this area included a review of: (a) the IP selection and capacity assessment processes; (b) the existence of appropriate IP agreements; (c) the controls implemented for the review, authorization and processing of fund advance requests and expense reports submitted by IPs through the use of Funding Authorization and Certificate of Expenses (FACE) forms; (d) the controls implemented over the OFA, used to record and control funds advanced to IPs; and (e) the process followed to monitor IP activities.

86. Based on the work performed in this area, the audit noted the following matters that are indicative of a need to strengthen IP management process.

Strengthen the implementing partner management process

Documentation of the basis for selecting Implementing Partners

87. The audit reviewed the selection process for six NGO IPs engaged by the Office during the period under review, and noted two instances where there was no documented evidence supporting the competitive selection. Justification of strategic partnerships, although established, and why engaging the partners was in the best interest of UNFPA were not documented using the policy prescribed non-competitive partnership template.

HACT micro-assessments and spot-checks

88. At the time of the audit field mission, three of the six IPs contracted by the Office during the period under review had not been HACT¹⁵ micro-assessed, including two IPs that received over USD 100,000 – the threshold for mandatory micro-assessment over the course of the regional programme cycle. Consequently, and as per policy, the three IPs had been assigned a high risk rating, warranting an annual HACT audit. All three IPs were subjected to HACT audits in 2017. In addition, the Office planned two and five spot checks in 2016 and 2017, respectively. The review of the organization-wide Implementing Partner Assurance System (IPAS) records indicated that four out of the five spot-checks planned in 2017 were not finalized at the time of writing this report.

Submission and review of FACE forms and workplan progress reports

89. The audit noted that workplan progress reports to report on achieved results against planned activities, using IP agreement-prescribed standard format, were not consistently submitted by the IPs to the Office. Yet, subsequent funding requests were submitted by IPs, and approved by the Office contrary to the policy in force.

90. Further, the audit noted that the Office did not use the prescribed FACE form checklist and workplan monitoring reports to document its financial and programme monitoring activities.

ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
IMPACT	<i>Lack of documentation of criteria underlying decisions related to implementing partners selection may diminish transparency and accountability. Implementing Partners' capacity gaps and issues related to the proper use of funds provided to IPs not timely identified and addressed may adversely impact the effectiveness and efficiency of programme implementation.</i>
CATEGORY	<i>Operational.</i>

RECOMMENDATION 11

PRIORITY: MEDIUM

Implement supervisory controls to ensure compliance with policy requirements related to the selection and assessment of Implementing Partners. Further strengthen programme and financial monitoring processes of implementing partner workplans through: (a) closer monitoring of IPs' compliance with reporting requirements; (b) systematic documentation of conducted monitoring activities using FACE form checklist and workplan monitoring reports; and (c) conducting all planned HACT assurance activities, including spot-checks.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, WCARO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *December 2018*

WCARO takes notes of the observation and will ensure that all implementing partners submit activity progress reports in a regular manner when submitting their FACE Forms, as is already the case for some partners. Assessment forms have already been completed for new IPs and for existing ones. In the Framework of the new Regional Programme, micro-assessment will be planned before end of the year for all implementing partners not yet micro-assessed.

C.4 – MANAGEMENT OF NON-CORE FUNDING

SOME IMPROVEMENT NEEDED

91. Programme implementation expenses funded from non-core resources amounted to USD 5.8 million (48 per cent of total programme expenses) in the period under review. Of this amount, USD 3.3 million corresponded to funding for the SWEDD regional initiative; USD 0.7 million to funding from a donor for the reduction of neonatal, maternal and child mortality; USD 0.3 million to a funding from another donor in support of African parliamentarians' contribution to the ICPD beyond 2014 and post-2015 development processes; and USD 0.3 million to the UNAIDS Unified Budget, Results, and Accountability Framework (UBRAF). The remaining contributions were provided primarily by UNFPA Supplies to enhance reproductive health commodity security, and by the 'Abandonment of Female Genital Mutilation' Thematic Trust Fund.

¹⁵ Harmonized Approach to Cash Transfers

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

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

Further improve developed resource mobilization and partnership plans

94. A regional resource mobilization plan and a partnership plan were developed and annexed to the RIAP 2018-2021. The audit noted that the resource mobilization plan does not include the key activities to be undertaken and due dates for their completion. Similarly, the review of the WCARO partnership plan indicated that baselines and targets by performance indicators had not been defined. A similar comment was made by the PRC when reviewing the RIAP on the draft partnership plan with a recommendation to further elaborate it to include baselines and indicators. The PRC comment was not addressed in the final version of the partnership plan.

ROOT CAUSE	<i>Guidance: Lack of supervision at the Office level.</i>
IMPACT	<i>Limited ability to effectively monitor the implementation of developed plans.</i>
CATEGORY	<i>Strategic.</i>

RECOMMENDATION 12

PRIORITY: MEDIUM

Further elaborate developed resource mobilization and partnership plans to include: (a) key resource mobilization activities and due dates; and (b) baselines and targets for performance indicators defined in the partnership plan.

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

MANAGEMENT ACTION PLAN: DUE DATE: *October 2018*

An integrated Resource Mobilization and Partnership plan is being elaborated to respond to the recommendation. It will further replace the existing Resource Mobilization plan and Partnership plan, thus enhancing the articulation between partnership's development and resource mobilization.

D. OPERATIONS MANAGEMENT

SOME IMPROVEMENT NEEDED

Good practices identified

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

- a) The Office maintained well organized personnel files, with comprehensive documentation for contract personnel selection and assessment, and detailed documentation supporting payments and reimbursements; and
- b) At the time of the audit field mission, the Office registered a completion rates of 100 per cent for both the basic and advanced mandatory security trainings.

D.1 – HUMAN RESOURCES MANAGEMENT

EFFECTIVE

96. The Office incurred staff payroll costs amounting to USD 8.2 million during the period under review. In addition, the Office made use of contract personnel and engaged one individual under service contract and another 66 under individual consultant contracts, for management activities and programme delivery and support, incurring related costs in the amount of USD 0.9 million. At the time of the audit fieldwork, the payroll for both staff members and service contract holders was managed by the United Nations Development Programme (UNDP).

97. Work performed in this area included an analytical review of payroll and contract personnel costs; a walk-through of payroll reconciliation controls with UNDP; and the testing of a sample of 25 individual consultancies awarded by the Office at a cost of USD 0.5 million (55 per cent of total individual consultant costs

incurred in the period), for linkage to the corresponding workplans and compliance with the applicable policies and procedures and operating effectiveness of controls in the areas of: (a) recruitment; (b) contract award; and (c) contract management. Audit procedures applied also included testing of the recruitment process for two national staff members hired during the audit period.

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

D.2 – PROCUREMENT

SOME IMPROVEMENT NEEDED

99. During the period under review, the Office locally procured goods and services at a cost of USD 2.2 million. The most significant categories of goods and services procured corresponded to travel services (USD 0.9 million); rent for Office premises (USD 0.4 million); printing and publication services (USD 0.2 million); and training of counterparts (USD 0.2 million).

100. Audit work performed in this area included the review of a sample of 68 local purchases made at a cost of USD 1.4 million (approximately 66 per cent of total local procurement) for linkage to the corresponding workplans; compliance with the UNFPA procurement principles,¹⁶ and policies and procedures; and operating effectiveness of controls in the areas of: (a) requisitioning; (b) solicitation and bidding; (c) bid assessment; (d) vendor selection; (e) contract award; (f) purchase order issuance; and (g) receiving, as well as the review of the procurement planning process.

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

Improve compliance with procurement policies and procedures

102. The audit noted multiple deviations from procurement policies and procedures, while not individually significant or pervasive in nature, indicated gaps in staff skills set and the effectiveness of procurement supervisory controls. The most notable of these exceptions were: (a) direct contracting for procurement of goods and services, mainly those related to travel services; (b) two instances – totaling USD 36,225 – where specifications for goods and services to be procured were not sufficiently clear and detailed in order to prevent misunderstandings and submission of unresponsive offers, foster transparency of the procurement process and fair and equal treatment of suppliers, and avoid disagreements with suppliers at the time of contract execution; (c) three instances – totaling USD 11,593 – where the solicitation document specified brand names of the goods to be procured, instead of the required technical and performance specifications; and (d) two instances – totaling USD 36,225 – where the “lowest priced, substantially compliant offer” methodology was supposed to be used, but corresponding contracts were awarded to higher priced offers without proper documented justification.

103. It should be noted that starting from June 2017 (end of the audit period in scope), the Office staffing structure was supplemented by a Procurement Specialist at a professional level, which should help improve compliance with procurement policies and procedures.

ROOT CAUSE	<i>Guidance: Inadequate supervision at Office level.</i>
IMPACT	<i>Lack of compliance with procurement policies and procedures may diminish the ability to achieve the principles of fairness, integrity and transparency, and best value-for-money.</i>
CATEGORY	<i>Compliance.</i>

RECOMMENDATION 13

PRIORITY: MEDIUM

Raise relevant staff awareness and implement supervisory controls to ensure better compliance with procurement policies and procedures.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, WCARO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *September 2018*

¹⁶ Best value-for-money; fairness, integrity and transparency; open and effective competition; and protection of the interest of UNFPA

Management action plan points already underway:

- a) Procurement Specialist must now verify each purchase being made/contract being issued prior to submission for management approval to ensure compliance with procedures and adherence to standard UNFPA templates.
- b) Launching of bidding processes to establish long-term agreements for regularly used services to ensure compliance with procedures and effective competition, as well as pre-qualified, high quality service provision.
- c) Implementation of good and services offer comparison table to ensure three quotes are collected, documented and the lowest price offer is chosen.

D.3 – FINANCIAL MANAGEMENT	SOME IMPROVEMENT NEEDED
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104. 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.

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

Timely commit funds in Atlas and properly record financial transactions

106. Requisitions and purchase orders for six transactions amounting to USD 36,980 were issued and approved on an “ex post facto” basis, either after notifying suppliers of the contract award or after receiving the goods and services procured. Processing of such requisitions and purchase orders on an “ex post facto” basis could significantly diminish the effectiveness of UNFPA’s commitment controls, creating the risk that resources are no longer available to pay for goods and services procured if the required funds are committed for other purposes before the transactions are processed.

107. Further, the audit noted 30 instances of recording of expenses, in the amount of USD 221,094 (approximately 10 per cent of value tested), charged to incorrect general ledger accounts.

ROOT CAUSE	<i>Guidance: inadequate supervision at Office level.</i>
IMPACT	<i>Buying goods and services without committing the necessary funds in Atlas reduces the effectiveness of budgetary management controls, exposing the Office to the risk of not having sufficient resources to settle obligations. Accounting data inaccuracies limit Management’s ability to use the information for monitoring and decision making and could distort the presentation of UNFPA financial information.</i>
CATEGORY	<i>Reporting.</i>

RECOMMENDATION 14	PRIORITY: MEDIUM
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Raise the awareness of relevant staff on the need to timely commit funds in Atlas and correctly record financial transactions; implement review and supervisory procedures to ensure compliance thereof.

<u>MANAGER RESPONSIBLE FOR IMPLEMENTATION:</u> <i>Regional Director, WCARO</i>	<u>STATUS:</u> <i>Agree</i>
<u>MANAGEMENT ACTION PLAN:</u>	<u>DUE DATE:</u> <i>July 2018</i>

WCARO takes notes of the observation and will ensure that through the use of payment checklist appropriate account will be applied for all transactions.

D.4 – GENERAL ADMINISTRATION

SOME IMPROVEMENT NEEDED

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

109. Travel expenses incurred by the Office during the period under review amounted to USD 2.5 million. Audit work performed in the area of travel included a walk-through of the travel process and testing of a sample of 85 travel-related transactions amounting to approximately USD 0.3 million (12 per cent of total travel expenses) for appropriateness of business purpose, compliance with policies and procedures and operating effectiveness of the controls over: (a) the procurement of travel services; and (b) the authorization, calculation and payment of daily subsistence allowance (DSA).

110. Procurement of assets in the period under review amounted to USD 0.4 million. As at 30 June 2017, the Office held 95 in-service fixed asset items with a net book value of USD 0.3 million. The largest fixed asset categories included vehicles and information technology equipment. Audit work in this area included the review of a sample of 10 assets procured at a cost of USD 0.4 million (96 per cent of the value of fixed assets procured) for appropriateness of business purpose and compliance with the asset management policies and procedures.

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

Submit travel requests ahead of travel within policy timelines

112. The audit noted that the existing travel policy requirement to confirm travel itineraries as early as possible and purchase airline tickets at least 21 days in advance of travel was not consistently adhered to. The review of 44 travel requests, totaling USD 0.2 million, identified 5 instances (11 per cent of transactions tested) where requests were submitted outside of the policy period, ranging between 1 to 8 days from travel dates. None of the five instances qualified as emergency needs for travel.

ROOT CAUSE *Guidelines: Inadequate planning.*

IMPACT *Late procurement of tickets may prevent the Office from obtaining the lowest fares available.*

CATEGORY *Compliance.*

RECOMMENDATION 15

PRIORITY: MEDIUM

Raise staff awareness to better plan non-emergency travel and submit travel requests ahead of travel dates, within applicable policy requirements.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Regional Director, WCARO*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *September 2018*

WCARO takes note of the observation and quarterly travel plan will be prepared and approved to ensure compliance with established policies and procedures.

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 2016,¹⁷ 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.

¹⁷ 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
Atlas	UNFPA's ERP (Enterprise Resource Planning) system
CPD	Country Programme Document
DARTS	Donor Agreement Tracking System
DSA	Daily Subsistence Allowance
ERM	Enterprise Risk Management
FACE	Funding Authorization and Certificate of Expenditure
FTP	Fast Track Procedures (procurement)
GPS	Global Programming System
HACT	Harmonized Approach to Cash Transfer
IP	Implementing Partner
IPAS	Implementing Partner Assurance System
NEX	National Execution
NGO	Non-Governmental Organization
OAIS	Office of Audit and Investigation Services
OFA	Operating Fund Account
PAD	Performance Appraisal and Development
PRC	Programme Review Committee
RIAP	Regional Interventions Action Plan
RPRC	Regional Programme Review Committee
RTS	Regional Technical Secretariat
SIS	Strategic Information System
SWEDD	Sahel Women's Empowerment and Demographic Dividend
UBRAF	Unified Budget, Results, and Accountability Framework
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
USD	United States Dollars
WCA	West and Central Africa
WCARO	West and Central Africa Regional Office