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OFFICE OF AUDIT AND INVESTIGATION SERVICES

AUDIT OF THE UNFPA COUNTRY OFFICE IN ZAMBIA

FINAL REPORT
N° IA/2023-19

22 November 2023

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EXECUTIVE SUMMARY

1. The UNFPA Office of Audit and Investigation Services (OAIS) conducted an audit of the UNFPA Country Office in Zambia (the Office). An audit field mission took place from 29 May to 16 June 2023. The audit aimed to assess the adequacy and effectiveness of the governance, risk management, and controls relating to the following areas:

- a) Office Governance – Office management, organizational structure and staffing, and risk management;
- b) Programme Management – Programme planning and implementation, Implementing Partner management, programme supplies management, and management of non-core funding; and
- c) Operations Management – Human resources management, procurement, financial management, general administration, information and communication technology, and staff safety and security.

2. The audit covered activities conducted from 1 January 2022 to 31 March 2023, which corresponded to the period of the second extension¹ (i.e., 2022) of the eighth Country Programme 2016–2022, with indicative resources of USD 36.8 million, and the first quarter of the ninth Country Programme 2023–2027 approved by the Executive Board in its second regular session 2022, with indicative resources of USD 32.5 million.

3. Expenses covered by the audit amounted to USD 13.3 million, executed by 15 Implementing Partners (USD 5.4 million or 41 per cent) and by UNFPA (USD 7.9 million or 59 per cent), and were funded from core resources (USD 5.2 million or 39 per cent) and non-core resources (USD 8.1 million or 61 per cent). In addition, the audit covered the supply of reproductive health commodities valued at USD 8.4 million, procured primarily with funding provided by the UNFPA Supplies Partnership programme.

4. The audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors (IIA).

Overall audit rating

5. OAIS issued an overall audit rating for the Office of **“Partially Satisfactory with Major Improvement Needed”**,² which means that 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. 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.

6. This rating is mainly due to: (a) human resources realignment not timely undertaken; (b) gaps in programme planning and reporting in Global Programming System and Strategic Information System and absence of a structured programme monitoring plan; (c) significant gaps in Implementing Partner management; and (d) significant weaknesses in programme supplies management.

¹ The eighth Country Programme was extended twice for the calendar years 2021 and 2022 to align with the national development planning cycle.

² See complete set of definitions in Annex 1.

7. 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>Satisfactory</i>
<i>Organizational structure and staffing</i>	<i>Some improvement needed</i>
<i>Risk management</i>	<i>Some improvement needed</i>
Programme Management	Major improvement needed
<i>Programme planning and implementation</i>	<i>Major improvement needed</i>
<i>Implementing Partner management</i>	<i>Major improvement needed</i>
<i>Programme supplies management</i>	<i>Major improvement needed</i>
<i>Management of non-core funding</i>	<i>Some improvement needed</i>
Operations Management	Satisfactory
<i>Human resources management</i>	<i>Satisfactory</i>
<i>Procurement</i>	<i>Some improvement needed</i>
<i>Financial management</i>	<i>Satisfactory</i>
<i>General administration</i>	<i>Satisfactory</i>
<i>Information and communication technology</i>	<i>Some improvement needed</i>
<i>Staff safety and security</i>	<i>Satisfactory</i>

Key recommendations Total = 8, high priority = 4

8. For high priority recommendations, prompt action is necessary to ensure that UNFPA is not exposed to high risks (i.e., where failure to act could result in critical or major consequences for the Organization). All high priority recommendations are presented below:

Strategic level

9. The Office, with support from the East and Southern Africa Regional Office, needs to promptly initiate human resources review to align the Office’s structure and staffing capacities to the requirements of the ninth Country Programme (2023 - 2027).

Operational level

10. The Office needs to develop appropriate tools, including detailed monitoring plans, to effectively plan and execute monitoring activities and log, for implementation tracking, recommendations from monitoring activities. The Office should, in collaboration with the relevant programme stakeholders, support the Government of Zambia to develop and implement strategies to: (a) address the challenges that negatively impact commodity availability levels and originate stock-outs at Service Delivery Points, including the preparation of distribution plans; and (b) build capacity in warehouse management. Further, the Office should strengthen controls over its customs clearance processes and follow-up on the implementation of inventory spot-check recommendations.

Compliance

11. Strengthen the Implementing Partner management process by: (a) following policy provisions with respect to the selection of implementing partners; (b) conducting more rigorous reviews of Implementing Partner Protection from Sexual Exploitation and Abuse self-assessments and developing, as appropriate, capacity strengthening implementation plans for subsequent monitoring of Protection from Sexual Exploitation and Abuse capacity; and (c) closely monitoring Implementing Partners’ financial management processes and their compliance with relevant policies and procedures.

Reporting

12. Lastly, the Office needs to leverage the 2024 programme planning cycle to align its output indicator baselines and targets in the Country Programme Document, Strategic Information System, and the Global Programming System, and review existing baseline values to incorporate results already achieved by the Office. Further, to consistently track progress made towards the achievement of results over the duration

of the country programme cycle, the Office should ensure that changes to output indicators are properly mapped to link new and old indicators.

Implementation status of previous OAIS recommendations

13. The Office was last audited by OAIS in 2015.³ All recommendations arising from the audit were fully implemented and closed. The Office has not been recently audited by the United Nations Board of Auditors.

Management comments and action plan

14. Management accepted all the recommendations reflected in the report. Overall, the Office found the audit exercise very useful. While some audit observations have already been addressed, the report will be used for continuous improvement within the Office. The recommendations will be implemented as proposed under each recommendation. The Office takes this opportunity to thank the OAIS team for its support and guidance. Comments and/or additional information provided have been incorporated in the report, where appropriate.

Acknowledgement

15. The OAIS team would like to thank Management and personnel of the Office, the East and Southern Africa Regional Office, and the different Headquarter units for their cooperation and assistance throughout the audit.

DocuSigned by:
Moncef Ghrif
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Moncef Ghrif
Director
Office of Audit and Investigation Services

³ Report No: IA/2016-01 issued on 29 February 2016 with a 'Partially Satisfactory' rating.

I. AUDIT BACKGROUND

1. Zambia is a low-income country with a population of approximately 18.4 million.⁴ Zambia's Human Development Index value for 2021 was 0.565 - placing the country in the low human development category and positioning it at 154 out of 191 countries and territories.⁵ The maternal mortality rate in Zambia was high at 213 deaths per 100,000 live births in 2017, and the unmet need for family planning for women aged 15-49 was 15 per cent in 2022. The contraceptive prevalence rate was at 48 per cent in 2018.⁶ Zambia had a Gender Inequality Index value of 0.540, ranking it 138 out of 191 countries in 2021.⁷ The country is classified as a Tier I programme country in the UNFPA 2022-2025 Strategic Plan,⁸ and, therefore, a priority country for the UNFPA Supplies Partnership programme.

2. As set forth in the 2023 OASIS Annual Workplan, an audit of the UNFPA Country Office in Zambia was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing (promulgated by the IIA), 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 aimed to assess the adequacy and effectiveness of the governance, risk management, and controls relating to the following areas:

- a) Governance – Office management, organizational structure and staffing, and risk management;
- b) Programme activities – Programme planning and implementation, and the management of Implementing Partners (IP), programme supplies, and non-core funds; and
- c) Operations – Human resources management, procurement, financial management, general administration, information and communication technology, and staff safety and security management.

3. The audit included such tests, as considered appropriate, to obtain reasonable assurance with regard to:

- a) Effectiveness and efficiency of the Office operations;
- b) Conformity of expenses with the purposes for which funds were appropriated;
- c) Safeguarding of assets entrusted to the Office;
- d) The level of compliance with applicable regulations, rules, policies, and procedures; and
- e) Reliability of the Office's financial and operational reporting.

4. The audit covered activities of the Office from 1 January 2022 to 31 March 2023, which corresponded to the second extension of the eighth Country Programme (CP8) 2016–2022,⁹ with indicative resources of USD 36.8 million, and the first quarter of the ninth Country Programme (CP9) 2023-2027 approved by the Executive Board in its second regular session 2022, with indicative resources of USD 32.5 million. Expenses covered by the audit amounted to USD 13.3 million, executed by 15 Implementing Partners (USD 5.4 million or 40.6 per cent) and by UNFPA (USD 7.9 million or 59.4 per cent), and were funded from core resources (USD 5.2 million or 39.1 per cent) and non-core resources (USD 8.1 million or 60.9 per cent). In addition, the audit covered the supply of reproductive health commodities valued at USD 8.4 million, procured primarily with funding provided by the UNFPA Supplies Partnership programme.

5. Approximately 57 per cent of the expenses incurred in the period under review corresponded to the Quality of Care and Services output. The Population Change and Data output accounted for 25 per cent, the Adolescent and Youth output for 10 per cent, and the Gender and Social Norms output for 2 per cent. 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 6 per cent.

⁴ Source: <https://population.un.org/wpp/DataQuery/>

⁵ Source: https://hdr.undp.org/system/files/documents/global-report-document/hdr2021-22pdf_1.pdf

⁶ Zambia CPD [2023-2027] (DP/FPA/CPD/ZMB/9)

⁷ Source: <https://hdr.undp.org/data-center/thematic-composite-indices/gender-inequality-index#/indices/GII>

⁸ Tier I comprises programme countries that have not achieved any of the three transformative results outlined in the UNFPA Strategic Plan 2022-2025.

⁹ The eighth Country Programme was extended twice for the calendar years 2021 and 2022 to align with the national development planning cycle.

II. AUDIT RESULTS

6. The audit results, including good practices identified and matters requiring Management attention, are presented below, by audit area.

A. OFFICE GOVERNANCE

SOME IMPROVEMENT NEEDED

A.1 – OFFICE MANAGEMENT

SATISFACTORY

7. Audit work performed in this area included a review of the: (a) Office's planning process in 2023; (b) relevance of the 2022 and 2023 annual management plans and the level of implementation of activities in 2022; (c) alignment of 2023 individual performance plans of key personnel to Office priorities; (d) effectiveness of Management oversight over programme delivery and operational activities; (e) accuracy of the 2022 Office annual report data; and (f) the level of familiarization of Office personnel with UNFPA policies and procedures.

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

A.2 – ORGANIZATIONAL STRUCTURE AND STAFFING

SOME IMPROVEMENT NEEDED

Issue 1 Human resources realignment not timely undertaken

9. Applicable policy outlines that, to support achievement of UNFPA's strategic objectives, the organization needs an optimal design for the organization as a whole, for each organizational unit, and for every individual post. It further, highlights the drivers that may result in the need to modify the organizational structure by establishing or restructuring an organizational unit, such as: (a) changing programme requirements; (b) expiration of finite mandates (such as programme cycles or technical assistance programmes); (c) new country programme cycles and priorities; (d) post conflict or emergency situations; (e) changes in budget and funding; and (f) audit findings or the outcome of investigations.¹⁰

10. The ninth Country Programme (CP9) 2023-2027 commenced in January 2023. It included different planned programme outcomes from those in the eight Country Programme (CP8) 2016-2022, which ended in December 2022. Further, CP9 had reduced indicative resources of USD 32.5 million compared to USD 36.8 million in CP8, with fewer regular resources at USD 10.5 million (32 per cent of indicative resources) contrasted with USD 17.7 million (48 per cent) in CP8.

11. The significant shift from CP8 to CP9 both in terms of planned programme outcomes and the reduction in and composition of indicative resources did not, however, trigger an organizational restructuring to ensure continuous alignment of the Office's structure and staffing arrangements to programme delivery and operational requirements, as required by applicable policy.

12. A review of the existing organizational structure highlighted the following issues: (a) inappropriate use of personnel contracting modalities – out of 38 established posts, 14 (i.e., 9 United Nations Volunteers and 5 Service Contracts) were temporary in nature, with many performing core functions that should, according to policy, be carried out by UNFPA staff; and (b) potential conflicts of interest occasioned by reporting lines e.g., monitoring and evaluation (M&E), a cross-cutting function meant to serve thematic units, reported to the population and development unit – one of the units it monitors. Further, the M&E Officer directly managed an IP, which should be the subject of the function's monitoring activities, and the Assistant Representative post was frozen.

13. A modification of the Office's organizational structure through a human resource realignment exercise at the beginning of CP9 would have been ideal to ensure optimal resources for programme delivery and operations under the new programme cycle. At the time of the audit field mission, the Office was in discussions with the East and Southern Africa Regional Office (ESARO) and relevant Headquarter offices to

¹⁰ Policy and Procedures for Organizational Structuring, Revision 1: 1 September 2022.

conduct: (a) a human resources re-alignment review; and (b) capacity assessments and coaching interventions.

ROOT CAUSE	<i>Guidance: Inadequate supervision at the Office and Regional levels (failure to timely recognize the significant programmatic and indicative resource changes in the new country programme cycle as potential drivers for a human resource realignment review of the Office’s organizational structure).</i>
IMPACT	<i>The existing organizational structure, staffing arrangements, and personnel contract modalities may not be aligned with the Office’s current programme and operational needs.</i>
CATEGORY	<i>Strategic.</i>

Recommendation 1	Priority: High
Leverage the ongoing discussions with ESARO and Headquarter offices to initiate and implement a human resources review to align the Office’s structure and staffing capacities to the requirements of the ninth Country Programme (2023 - 2027).	
<u>Manager Responsible for Implementation:</u> <i>Representative, with the support from Director, ESARO and Director, Division for Human Resources.</i>	
<u>Status:</u> Agree	
Management action plan: In collaboration with other stakeholders within UNFPA, the Office will identify an optimal staff skills mix, considering the ninth CPD 2023-2027, the UNFPA Strategic Plan 2022-2025, and the resource mobilization outlook. The final organogram, including brief post profiles, reporting lines, post locations, and funding sources will be provided to appropriate Headquarter units for approval and fully implemented by November 2024. Estimated completion date: November 2024.	

A.3 – RISK MANAGEMENT

SOME IMPROVEMENT NEEDED

Issue 2 Inadequate risk management process

14. All global, regional, and country programmes need to be subject to a risk assessment at the time they are developed regardless of their amount.¹¹

15. There was no evidence that the Office undertook a risk assessment at the commencement of or during CP9. The last risk assessment attempted by the Office in ‘myRisks’¹² was in 2021 and was still in draft form at the time of the audit field mission. Based on the draft risk assessment, the Office developed a risk response programme for risks rated as “critical” and “high”. However, it was difficult to verify the Office’s risk management processes and active management of risks since the risk response programme was maintained outside ‘myRisks’.

ROOT CAUSE	<i>Resources: Inadequate training (lack of understanding by Office personnel of the corporate ERM process).</i>
	<i>Guidance: Inadequate supervision at the Office, Regional and Headquarter levels (no supervisory controls to ensure implementation of the enterprise risk management policy and applicable guidance).</i>

¹¹ Enterprise Risk Management, 1 April 2022

¹² Enterprise Risk Management tool in the corporate Strategic Information System.

IMPACT *The ability to timely identify risks and develop appropriate mitigating measures to address the risks is diminished.*

CATEGORY *Strategic.*

Recommendation 2	Priority: Medium
Undertake a risk assessment of the Office and improve the risk management process by actively tracking and managing the risks identified and the corresponding risk mitigation measures through the 'myRisks' functionality in the Strategic Information Systems, as required by applicable policy and guidance.	
<u>Manager Responsible for Implementation:</u> <i>Representative</i>	
<u>Status:</u> Agree	
<p>Management action plan:</p> <p>The Office will organize a mandatory training on enterprise risk management for all its staff members. It will be based on the Training-of-Trainer ERM training that was organized by ESARO in September 2023. The Office will further complete the UNFPA Zambia Shield exercise on key reputational risks. The Office will complete and approve its 2024 risk assessment in 'myRisks' module of SIS before end of quarter one 2024.</p> <p>Estimated completion date: May 2024.</p>	

B. PROGRAMME MANAGEMENT

MAJOR IMPROVEMENT NEEDED

B.1 – PROGRAMME PLANNING AND IMPLEMENTATION

MAJOR IMPROVEMENT NEEDED

Issue 3 Gaps in programme planning and reporting in Global Programming System and SIS

16. Applicable policy¹³ requires that, after the Executive Board has approved the Country Programme Document (CPD), the results and resources framework should be further detailed through an operational multi-year programme plan. Annual output indicator targets and baselines in the multi-year programme plan should then be entered into SIS to monitor and report program results and cascaded down to milestones to be assigned to relevant IP or UNFPA workplans to ensure that they are documented and performance against them monitored.

17. Further, policy¹⁴ requires that performance against defined workplan indicators be monitored and reported on by IPs on a quarterly basis through workplan progress reports in the Global Programming System (GPS). Annual results achieved by IPs in GPS or by UNFPA are consolidated and uploaded into SIS for purposes of strategic reporting. In addition, applicable guidelines¹⁵ dictate the need for quality assurance for the three distinct stages in UNFPA's results-based management - planning, monitoring, and reporting.

18. Applicable policy¹⁶ requires the Office to document its M&E strategy with details on its approach to programme management for results, focusing on results monitoring, data collection, analysis, reporting and planned evaluation. In addition, policy¹⁷ emphasizes a need for continuous/regular monitoring of program activities implemented both by IPs and UNFPA directly. UNFPA programme managers are responsible for

¹³ Policy and Procedure for Development and Approval of the Country Programme Document.

¹⁴ Policy and Procedures for workplan preparation, management, and monitoring.

¹⁵ Guidelines for Results Planning, Monitoring and Reporting in myResults.

¹⁶ Policy and Procedure for Development and Approval of the Country Programme Document.

¹⁷ Policy and Procedures for workplan preparation, management, and monitoring.

following up on all findings of monitoring activities, including the recommendations and action points listed in workplan monitoring reports.

Inconsistencies in planning and reporting data in GPS and SIS

19. There were inconsistencies between SIS planning data and corresponding data in the Global Programming System (GPS). For example, the output indicator “*Number of Schools with CES-SRH Linkages*” was assigned to one IP only. The IP’s 2022 GPS workplan included a baseline indicator of 40 schools and a target of 20 while the corresponding values in the Office’s 2022 SIS annual plan were 101 and 130, respectively. Similarly, the output indicator “*Number of monographs and in-depth analytical reports generated with disaggregated data*”, also assigned to one IP, had a baseline indicator of one and a target of 3 in the IP’s 2022 GPS workplan, compared to 3 and 26, respectively, in the Office’s 2022 SIS annual plan.

20. Further, there were differences between reported results in GPS and those in SIS annual reports. For example, in 2022, the output indicator “*Number of teachers trained in CSE according to international standards*”, assigned to one IP, had 930 as the result reported in GPS while that in the 2022 SIS annual plan was 618. Similarly, the output indicator “*Number of community-based organizations with capacity to design and implement programs for marginalized adolescents*” had a GPS result of 30 in 2022 compared to 57 in the SIS annual plan.

Frequent changes in output indicators that hindered effective tracking and monitoring

21. While programme outcomes and outputs generally remained the same during CP8, various output indicators frequently changed over the years of the programme cycle. This led to difficulties in tracking and monitoring of the output indicators over time and in linking them to those in the CPD more so because the changes involved the formulation of completely new output indicators, together with the attendant baselines and targets, and elimination of previous ones without any documented mapping to link new and old output indicators. This made it challenging to verify linkages between output indicators from one year to the next and to consistently track progress made towards the achievement of results over the duration of the country programme.

Unsupported results reported in SIS

22. All government and non-governmental IPs must submit periodic workplan progress reports, the purpose of which is to keep track of implementation progress and for the IP to provide UNFPA with an accurate update on the progress of the implementation of the workplan activities, including reported results.

23. A review of the Office’s 2022 SIS annual report indicated that results for 10 of 18 output indicators sampled for testing were not supported by any documentation (i.e., workplan progress reports or other suitable supporting documents). Examples of unsupported output indicator results include: (a) percentage of Service Delivery Points (SDP) reporting no stock-out of three or more contraceptives as part of their regular service in the three months preceding assessment (reported result - 85 per cent reported); (b) number of young people (boys and girls) reached with SBCC/CSE Programmes in targeted provinces (reported result - 815,622); and (c) number of survivors of gender-based violence who accessed the essential services package in supported districts (reported result - 63).

Outdated baselines used in the 2023 SIS annual plan

24. CP9 and its planning documents were prepared in early 2022 using data available at the time, including the use of results reported in 2021 to set up baseline indicators for the new programme cycle. However, the baselines, which should have been tracked, accumulated, and updated over time, particularly taking into account actual results reported by the Office in 2022, remained the same and were used for the 2023 annual planning in SIS.

Absence of a structured monitoring plan

25. The Office had in place M&E strategies for CP8 and CP9. However, no monitoring plan was prepared to guide monitoring activities. As such, monitoring visits by programme managers were undertaken on an ad hoc basis, many times driven by and in conjunction with other stakeholders, including donors. As such, it was difficult to keep track of planned monitoring activities, the IP visited, the workplan activities monitored, the nature and scope of monitoring activities undertaken, locations and dates of monitoring visits, and the

composition of monitoring teams. In addition, there is no evidence that recommendations from monitoring visits were tracked for timely implementation.

Root Cause *Guidance: Inadequate supervision at the Office level (insufficient understanding of corporate processes for planning and reporting in SIS and GPS).*

IMPACT *Inconsistencies in data undermine the quality and reliability of programme planning, monitoring, and reporting, and may diminish the Office’s ability to objectively measure, monitor and assess the achievement of expected results.*
Outdated baselines distort the setting of annual targets for output indicators, as the targets are formulated on the basis of incorrect baselines.
The absence of a monitoring plan hampers effective programme monitoring, and issues affecting programme implementation may not be timely identified and remediated.

CATEGORY *Operational, reporting.*

Recommendation 3	Priority: High
Leveraging the 2024 programme planning cycle: (a) align output indicator baselines and targets in the CPD, SIS, and GPS and review existing baseline values to incorporate results already achieved by the Office; (b) map any changes to output indicators for proper linkage and consistent tracking of progress made towards the achievement of results over the duration of the country programme; and (c) develop appropriate tools, including detailed monitoring plans, to effectively plan and execute monitoring activities and log, for implementation tracking, recommendations from monitoring activities.	
Manager Responsible for Implementation: <i>Representative</i>	
Status: Agree	
<p>Management action plan:</p> <p>The Office will develop a clear Standard Operating Procedure to ensure that there is a standardized process and oversight related to planning, monitoring, and reporting in SIS, and to ensure that CPD, SIS and GPS baselines and targets are aligned. After which a training will be organized for all relevant Office staff members.</p> <p>Further, the Office will develop detailed annual output and activity-based monitoring plans. This expectation will be included in the Office’s overall M&E standard operating procedures. The output is expected to be completed by the end of the first three months of each year to allow for timely completion and sign-off of IP workplans.</p> <p>Estimated completion date: March 2024.</p>	

B.2 – IMPLEMENTING PARTNER MANAGEMENT	MAJOR IMPROVEMENT NEEDED
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Issue 4 Significant gaps in IP management

Non-compliance with the applicable policy in IP selection

26. Applicable policy¹⁸ outlines the selection procedures and offers guidance to be followed during the evaluation of proposals submitted by IPs, including: (a) the evaluation criteria to be used; (b) the stepwise process for engaging the evaluation criteria; (c) the basis for disqualification of IPs; and (d) specific exclusions to the evaluation criteria.

27. A review of the Office’s IP selection and engagement for the CP9 cycle revealed that policy provisions and related corporate guidance were not followed. Several aspects of the selection criteria used

¹⁸ Policy and Procedures for Selection, Registration and Assessment of Implementing Partners.

did not meet minimum policy requirements, including the omission of conflict-of-interest disclosures by members of the Evaluation Committee (i.e., proposal review panel).

Lack of rigor in IP Protection from Sexual Exploitation and Abuse capacity assessment

28. Applicable guidance¹⁹ requires the completion of IP self-assessments and their submission to the Office together with the relevant supporting documents. The Office then reviews the self-assessments, determines each IP’s capacity and, where lacking, develops a capacity strengthening implementation plan. Appropriate monitoring and support activities are then carried out, subsequent to which the final determination of partner capacity is made.

29. One out of five IPs reviewed during the audit had two policies covering Protection from Sexual Exploitation and Abuse (PSEA). However, the policies did not cover all the required PSEA elements. The missing elements included: (a) no requirement for staff to indicate their acceptance of PSEA codes of conduct by signing relevant documents; and (b) no specified mechanisms for reporting PSEA allegations that comply with the core reporting standards of safety, confidentiality, transparency, and accessibility. Further, there was no evidence that the IP conducted reference checks for new staff members and required new staff to sign self-declarations confirming that they were not subject to sanctions arising from investigations related to Sexual Exploitation and Abuse (SEA).

Inadequate financial controls at IPs

30. A review of IP policies and workplans, as well as financial management processes, at 5 out of 14 IPs selected for testing identified gaps with respect to 2 IPs.

31. At one non-governmental organization IP, financial policies and procedures, last approved in 2016, were not up to date, as required by its oversight policy. The existing policies and procedures did not reflect the actual financial management practices and tools of the IP at the time of the audit field mission. For example, the financial management system in use was not reflected in any of the IP’s policies, procedures, or manuals.

32. At one government IP, transaction supporting documents, such as payment vouchers, invoices, receipts, and payment acknowledgement forms, made available for review were copies of the originals. According to the IP, original documents were maintained in a separate file. However, IP personnel were unable to produce the file for review when requested, with no explanation offered. Best practice requires that original documents are filed together with the related payment vouchers and cancelled upon payment to mitigate the risk of resubmission for payment.

ROOT CAUSE *Guidance: Inadequate supervision at the Office level (inadequate management oversight of the application of relevant policies and IP management).*

IMPACT *IPs engaged may not meet policy requirements.*
There is increased risk of engaging IPs that do not have the required PSEA capabilities and capacity, exposing UNFPA to reputational risk.
It was difficult to verify the authenticity and validity of the financial supporting documents presented to the audit.

CATEGORY *Compliance.*

Recommendation 4	Priority: High
<p>Strengthen the Implementing Partner management process by: (a) following policy provisions with respect to the selection of implementing partners; (b) conducting more rigorous reviews of IP PSEA self-assessments and developing, as appropriate, capacity strengthening implementation plans for subsequent monitoring of PSEA capacity; and (c) closely monitoring Implementing Partners’ financial management processes and their compliance with relevant policies and procedures.</p>	

¹⁹ UNFPA Operationalization of the United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners - Assessment Process and Technical Guidance.

Manager Responsible for Implementation: *Representative*

Status: Agree

Management action plan:

- A refresher training on IP selection policy requirements and procedures will be organized for all relevant Office staff. Subsequently, standard operating procedures will be developed and implemented for IP selection processes in 2024 and beyond.
- The Office will actively follow up with both existing and new IPs to ensure that PSEA, Child safeguarding, anti-corruption and conflict of interest policies exist and are duly signed by their Management and or Boards. The Office will continue conducting PSEA capacity strengthening interventions for all its IPs, properly document the interventions, and ensure that each IP appoints a PSEA focal point.
- The Office will conduct refresher training on financial management control procedures for finance focal points at selected IPs and will continue to undertake HACT20 micro-assessments, spots-checks, and audits, and ensure diligent implementation of recommendations that arise from these assurance activities.

Estimated completion date: May 2024.

B.3 – PROGRAMME SUPPLIES MANAGEMENT

MAJOR IMPROVEMENT NEEDED

Issue 5 Significant weaknesses in programme supplies management

33. UNFPA’s supply chain management processes are aimed at guaranteeing that programmatic and UNFPA mandate-based commitments are met efficiently and effectively while ensuring that fiduciary responsibilities are properly discharged.

34. The audit team visited one central warehouse, three decentralized warehouses, and eight SDPs spread across two provinces (i.e., Lusaka and Eastern). All the facilities visited stored UNFPA inventory items such as contraceptives, medical kits, and life-saving medicines. Eleven (11) of the 12 facilities were managed by a government IP. The following issues were noted:

Commodity unavailability and stock-outs

35. Office budget holders are responsible for validating the adequacy of the IPs distribution plans or schedules, monitoring that goods are timely distributed and used for the intended purposes, and ensuring that appropriate remedial actions are taken to address significant stock-out situations.²¹

36. There were periodic stock-outs ranging from 20 to 880 days of family planning commodities in 10 (i.e., two decentralized warehouses and eight SDPs) of the 12 facilities visited. Emergency contraceptives were the most affected commodities in this regard, followed by injectables. The reasons provided by Office Management and IPs for the stock-outs were: (a) In the case of SDPs, delays in resupplying from the central warehouse and/or decentralized warehouses; (b) General lack of availability of family planning commodities in the market; (c) Poor quality data and/or late and incomplete reporting of inventory movements; (d) Inadequate capacity of IPs to manage family planning commodities; and (f) Poor inventory management.

Delays in customs clearance of programme supplies

37. The Office incurred demurrage charges amounting USD 11,095 during the period under review. Delayed communication and sharing of relevant customs clearance documents between the freight forwarder, third-party clearing agents, and the Office were cited by Office Management as the main reasons for the incurrence of the demurrage charges.

²⁰ Harmonized Approach to Cash Transfers.

38. Further, the Office did not use the online corporate Order Tracking System (OTS) to track the status of commodity orders managed by UNFPA's Supply Chain Management Unit (SCMU). Instead, it used an in-house spreadsheet-based tool for tracking the status of commodity orders managed by SCMU. However, the tool lacked essential elements to allow for an effective and efficient tracking process. For instance, it did not always indicate the dates that shipments were cleared and when they were received in IP warehouses. OTS would allow for easier tracking of shipments and facilitate easier communication between the stakeholders that need to act on commodities to be shipped or in transit.

Inadequate storage capacity

39. With the exception of the central warehouse, all facilities visited did not have adequate storage capacity. In particular, SDPs had insufficient storage space, limited numbers of shelves, and few pallets. At district health offices, some commodities were placed directly on the floor and others stacked together in no specific order – hindering easy access to inventory items and making their identification and verification difficult.

40. The audit noted a number of safety and security issues at the warehouses. In many cases, inventory items were stacked to heights that may be considered unsafe. In addition, some of the storage facilities doubled as offices for the warehouse officials, often with unrestricted access.

Absence of commodity distribution plans

41. According to applicable policy,²¹ when distribution follows a requisition (pull) model, beneficiary facilities must implement processes to identify their reproductive health commodities requirements and place orders, with the IPs, who must develop distribution plans adequate to ensure these orders are timely sourced.

42. Neither the Office nor the IP managing the central warehouse prepared commodity distribution plans during the period under review. Commodities were delivered late, predominantly using a pull-based distribution model, based on requests from district health offices (acting as decentralized warehouses) and SDPs. The supply-chain management system in the country did not always provide timely and reliable commodities consumption data, in part due to inaccurate recordkeeping and late reporting of monthly consumption data by district health offices and SDPs.

43. A distribution plan that considers the pull-based distribution model, together with other factors such as demographic, logistics and morbidity data, would minimize the limitations and effects (including stock-outs) of the existing distribution model and provide a way for the Office to track and monitor commodity distribution patterns at the national, provincial, and local levels.

Lack of follow-up on spot-check recommendations

44. The office budget holder is ultimately responsible for the review and approval of the Spot-Check Plan and for the timely and accurate execution and documentation of the spot-checks planned and their results, the discussion of the results with the IP, and the implementation of remedial or risk mitigation actions regarding any significant issues identified.²²

45. The Office conducted two inventory spot-checks at SDPs in 2022 – one in June and the other in December. At the time of the audit field mission, deadlines for implementation of the resultant recommendations had lapsed. There was no evidence to demonstrate that the Office actively followed-up with the SDPs to address the recommendations and visits to the SDPs, as noted in the foregoing paragraphs, indicated that some of the issues identified by the spot-checks persisted.

Poor documentation and recordkeeping

46. Bin cards must be placed at all pallets, shelves, bins, and other storage devices used, clearly identifying the product names, batch numbers and expiration dates.²¹

47. At six of the eight SDPs visited, stock control cards (bin cards) were not updated for inventory movements in and out of the warehouses. Further, commodities were not recorded on the control cards by

²¹ Policy and Procedures on Management of Programme Supplies, 1 March 2021.

²² Inventory Spot-Check Guidance Note, July 2020.

batch number, making it difficult to track their distribution on a first expiry-first-out basis and, therefore, increasing the risk of expiry. Electronic logistics management information system data at the central warehouse on inventory management at the SDP level was not up to date at the time of the visit, mainly due to late submission of reports by SDPs.

Lack of insurance coverage

48. According to applicable policy,²¹ logistics focal points must ensure that inventory maintained at field office warehouses is adequately insured. Inventory held at third-party managed warehouses, including those of other United Nations organizations or programme partners, should be insured at all times. Logistics focal points must assess the adequacy of the insurance arrangements in place and ensure that the warehousing agreement clearly outlines the coverage provided for UNFPA goods.

49. UNFPA programme supplies, valued at USD 8.4 million over the period under review, stored at decentralized warehouses and SDPs were not insured, exposing the organization to the risk of financial loss.

Root Cause	<i>Guidance: Inadequate supervision at the Office level (inadequate oversight over the programme supplies management process at the Office).</i>
IMPACT	<i>Inadequate inventory management processes and warehouse storage conditions may negatively impact commodity security and result in inventory and/or financial loss.</i>
CATEGORY	<i>Operational</i>

Recommendation 5	Priority: High
The Office should:	
<ul style="list-style-type: none"> (a) in collaboration with the relevant programme stakeholders, support the Government of Zambia to, (i) develop and implement strategies to address the challenges that negatively impact family planning commodity availability levels and originate stock-outs at Service Delivery Points, including the preparation of distribution plans; (ii) build capacity in warehouse management; and (b) strengthen controls over its customs clearance processes and follow-up on the implementation of inventory spot-check recommendations. 	
<u>Manager Responsible for Implementation:</u> <i>Representative</i>	
<u>Status:</u> Agree	
Management action plan:	
The Office, in collaboration with other stakeholders, is taking the following actions and efforts to address these observations, considering that there might be some observations that are outside UNFPA's control:	
<ul style="list-style-type: none"> • In collaboration with key stakeholders i.e., line ministries, the Office will formalize a roadmap that outlines concrete steps to ensure commodity availability and elimination of stock-outs. Efforts have already been undertaken in this area. For example, UNFPA facilitated the revision of the Health Sector Supply Chain Strategy, which is currently awaiting endorsement by the relevant Permanent Secretary. The strategy covers all relevant supply chain thematic areas, including commodity security and supply chain information systems. In addition, UNFPA supported the forecasting and quantification of Reproductive Health Commodities. • Tracking of commodity availability and stock-outs will be followed up during Technical Working Group meetings, including discussions and follow-up on distribution and monitoring of commodities. • Developing and implementing a customs clearance standard operating procedure to strengthen customs clearance procedures and further improve the tracking of commodities by using available corporate tools and updating and expanding the in-house developed tracking sheet. • Advocating to key stakeholders to improve downstream storage capacities, while acknowledging the challenges in this area. Further, the Office will ensure that during technical working groups, 	

UNFPA consistently raises issues related to inadequate documentation and recordkeeping and that ways to build capacity are addressed and implemented (for example training or more monitoring visits at SDP level).

- Develop a tracking tool to follow up all recommendations resulting from the last mile assurance/spot-checking activities and ensure that these are robustly tracked, implemented, and evidence of closure kept.
- Follow up with IPs to ensure that insurance is taken at all facility levels.

Estimated completion date: March 2024.

B.4 – MANAGEMENT OF NON-CORE FUNDING

SOME IMPROVEMENT NEEDED

Issue 6 Resource mobilization and non-core funds management challenges

50. A review of the Office’s funding structure revealed a steady decrease in non-core funding during CP8, resulting in increased reliance on core funds to subsidize key program activities and staffing.

51. The Office refunded USD 0.7 million to a donor because of delays in procurement and challenges in delivering specific equipment to national counterparts. The donor acknowledged circumstances that caused the situation and granted several no-cost extensions to the Office. However, the donor eventually had to request the refund because its programme came to an end and expressed hope that the Office would streamline its internal processes and procedures to better utilize future funding.

52. Further, a review of the corporate Donor Agreement and Report Tracking System revealed that two co-financing agreements required reports to be submitted to the respective donors annually. In both 2022 and 2023, the reports required under one of the agreements were submitted late. The relevant donor indicated that the initial report submitted by the Office in 2022 contained errors it (the donor) identified and had to be corrected by the Office.

53. The Office has, subsequent to the audit field mission, adopted measures to address the above issues relayed by donors, raised the awareness of its staff regarding co-financing management and donor reporting requirements, and developed a timetable for timely reporting to donors. Based on the measures taken by the Office, no recommendation is provided in this regard.

C. OPERATIONS MANAGEMENT

SATISFACTORY

C.1 – HUMAN RESOURCES MANAGEMENT

SATISFACTORY

Issue 7 Gaps in recruitment processes

54. UNFPA staff recruitment process is guided by applicable policy.²³ A review of seven out of 13 recruitment exercises conducted by the Office during the period covered by the audit revealed deficiencies at various stages of the recruitment process as follows:

Shortlisting and interview reports not signed off

55. Corporate guidelines for advertisement of posts and selection of staff require personnel selection reports, including longlist, shortlist, and panel interview reports, to be signed and dated by panel members and chairpersons.

²³ Policy on Personnel of UNFPA: Fixed Term and Continuing Appointments: Staffing

56. Following candidate interviews, the Office prepared shortlisting and interview reports. The reports showed the results of individual scoring by interview panel members, with each member signing off on their scores. However, there were four instances where, shortlisting reports were not signed-off; and one instance where, the interview report was not signed-off by personnel responsible for scoring the applicants.

Shortlisting reports did not include scores

57. In two instances, shortlisting reports did not show scores for the different areas of assessment, creating transparency challenges in how the final shortlists were determined.

Shortlisting criteria not aligned to competencies in the job vacancy announcement

58. In two instances, the assessment criteria used to shortlist applicants did not directly align with the job requirements outlined in the vacancy announcement. In another instance, although not eventually selected for the advertised positions, two applicants who did not meet the required minimum qualifications were, nonetheless, shortlisted without documented justification.

Root Cause *Guidance: Inadequate guidance at the Office level.*

IMPACT *The transparency of recruitment processes may be brought into question.*

CATEGORY *Compliance.*

Recommendation 6	Priority: Medium
Develop standard recruitment mechanisms in compliance with applicable policy requirements for use in the personnel contracting process and strengthen the oversight controls thereof.	
<u>Manager Responsible for Implementation:</u> <i>Representative</i>	
<u>Status:</u> Agree	
<p>Management action plan:</p> <p>The Office will develop a clear standard operating procedure for recruitment processes based on the applicable policies, followed by the implementation of a training on recruitment procedures and corresponding tools for all relevant staff.</p> <p>Estimated completion date: June 2024.</p>	

C.2 – PROCUREMENT

SOME IMPROVEMENT NEEDED

Issue 8 Gaps in the Office’s procurement management practices

59. Review of 67 procurement transactions processed by the Office revealed deviations from the UNFPA procurement policies and procedures. The most notable deviations pertained to the following:

- The standard template for receipt and inspection reports was not used for receiving office supplies. Consequently, there was no documented evidence that the quality and quantity of goods received were checked against order requirements, and if action was taken in cases of non-compliance;
- The Office did not use the policy-mandated Request for Quotation (RFQ) procedures for procurement transactions valued at USD 5,000 and above. Out of the 67 procurement transactions reviewed, it used the shopping method of solicitation for 12 transactions whose value exceeded the USD 5,000 threshold; and
- In one bid solicitation and evaluation process reviewed for an award of a USD 14,262 contract, bidders were deemed by the review panel not to have met the specifications, even though no

specifications were set forth in the solicitation documents. In another case, multiple evaluation documents were completed for the same procurement activity for no readily apparent reason.

Root Cause	<i>Guidance: Inadequate guidance at the Office level (lack of supervisory due diligence in checking for compliance with procurement policies and procedures).</i>
IMPACT	<i>There is an increased risk of legal liability for UNFPA in the event of disputes over goods and services ordered and received.</i> <i>The effectiveness and efficiency of the procurement process, its transparency and fairness, as well as ability to obtain value-for-money, may be impaired.</i>
CATEGORY	<i>Compliance.</i>

Recommendation 7	Priority: Medium
The Office should train relevant staff on the need to formally contract with suppliers, use of policy-mandated templates and procurement procedures; and implement supervisory controls to ensure compliance with UNFPA procurement policies and procedures.	
<u>Manager Responsible for Implementation:</u> <i>Representative</i>	
<u>Status:</u> Agree	
Management action plan: The Office will develop a clear standard operating procedures for procurement management, including oversight and compliance mechanisms. Tailored training sessions will be implemented following the finalization of the standard operating procedure for all relevant office staff. Estimated completion date: March 2024.	

C.3 – FINANCIAL MANAGEMENT

SATISFACTORY

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

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

C.4 – GENERAL ADMINISTRATION

SATISFACTORY

62. Work performed in this area focused on the travel and asset management processes. Audit work performed in travel management included a walk-through of the travel process and testing of a sample of 13 travel-related transactions for appropriateness of business purpose, compliance with policies and procedures, and operating effectiveness of controls over: (a) procurement of travel services; and (b) authorization, calculation, and payment of daily subsistence allowance.

63. Audit work in asset management included a review of a sample of assets procured for use by the Office for appropriateness of business purpose and compliance with the asset management policy and procedures.

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

C.5 – INFORMATION AND COMMUNICATION TECHNOLOGY

SOME IMPROVEMENT NEEDED

Issue 9 Limited use of corporate Integrated Document Management Solution

65. The Integrated Document Management Solution (iDocs) is UNFPA’s designated document management platform, and all personnel shall manage their documents through iDocs.²⁴ The Office maintained most of its operations management records in hard copy files, contrary to policy requirements.

66. When sharing documents, all personnel shall use the collaborative editing and sharing features of iDocs instead of sending documents as email attachments.²⁴ Official documents requested for review were retrieved from staff emails and personal computer drives - making the retrieval of information difficult, especially in cases where staff worked remotely, and exposing UNFPA to risks of information loss, damage, unauthorized disclosure, or modification.

Root Cause *Guidance: Inadequate supervision at the Office level (management did not implement policy requirements on document management).*

IMPACT *Increased risk of data and information loss, damage, inappropriate access, or modification.*

CATEGORY *Compliance.*

Recommendation 8	Priority: Medium
Train Office personnel on the provisions of the corporate policy and procedures on document management.	
Manager Responsible for Implementation: <i>Representative</i>	
Status: Agree	
<p>Management action plan:</p> <p>A refresher training on the Integrated Document Management Solution (iDocs) will be organized for all Office staff after which a standard operating procedure will be developed and implemented for adequate document management in the Office.</p> <p>Estimated completion date: July 2024.</p>	

C.6 – STAFF SAFETY AND SECURITY

SATISFACTORY

67. Work performed in this area focused on inquiries of the UNFPA Office of the Security Coordinator and the local United Nations Department of Safety and Security (UNDSS) office about their relations with the Office, including Office Management’s level of participation and engagement in the Security Management Team.

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

²⁴ Policy and procedures for Document Management at UNFPA, May 2018.

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 2016,²⁵ are explained below:

<ul style="list-style-type: none"> ▪ Satisfactory 		<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"> ▪ Partially satisfactory with 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"> ▪ Partially satisfactory with 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"> ▪ Unsatisfactory 		<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.

²⁵ 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
CP	Country Programme
CPD	Country Programme Document
ERM	Enterprise Risk Management
ESARO	East and Southern Africa Regional Office
GPS	Global Programme System
HR	Human Resource
iDocs	Integrated Document Management Solution
IP	Implementing Partner
M&E	Monitoring and Evaluation
OAIS	Office of Audit and Investigation Services
PSEA	Protection from Sexual Exploitation and Abuse
RFQ	Request for Quotation
RIR	Receiving and Inspection Report
SDP	Service Delivery Points
SEA	Sexual Exploitation and Abuse
SIS	Strategic Information System
UN	United Nations
UNFPA	United Nations Population Fund
USD	United States Dollars