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OFFICE OF AUDIT AND INVESTIGATION SERVICES

AUDIT OF THE UNFPA COUNTRY OFFICE IN ETHIOPIA

FINAL REPORT
N° IA/2023-20

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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 Ethiopia (the Office). An audit field mission took place from 27 February to 17 March 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 to 31 December 2022, which corresponded to the second half of the second year and the first half of the third year of the ninth Country Programme July 2020 – June 2025, approved by the Executive Board in its annual session in 2020, with indicative resources of USD 112.0 million.

3. Expenses covered by the audit amounted to USD 31.2 million, executed by 56 Implementing Partners (USD 17.2 million or 55 per cent) and by UNFPA (USD 14.0 million or 45 per cent), and were funded from core resources (USD 6.1 million or 20 per cent) and non-core resources (USD 25.1 million or 80 per cent). In addition, the audit covered the supply of reproductive health commodities totaling USD 5.3 million, procured primarily with funding provided by the UNFPA Supplies Partnership programme.¹

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

Overall audit rating

5. OAIS issued an overall audit rating for the Office of **"Partially Satisfactory with Some Improvement Needed"**,² which means that the assessed governance arrangements, risk management practices, and controls were adequately designed and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited entity/area should 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.

6. The audit provided recommendations to address the following issues: (a) Lack of a framework to integrate humanitarian interventions in the Office's programming; (b) insufficient capacity and technical support to plan and implement peace-responsive interventions; (c) non-compliance with policies and procedures in Implementing Partner selection, reconciliation of Operating Fund Account balances, and conduct of monitoring visits and spot-checks; (d) deficiencies in the assessment of Implementing Partners' capacities with respect to Protection from Sexual Exploitation and Abuse; (e) inadequate receiving and inspection procedures for programme supplies, poor warehouse storage conditions and recordkeeping, and unmonitored product expiries; (f) poor quality and lack of timeliness in donor communications and submission of deliverables such as funding proposals and reports; (g) long staff recruitment turnaround times and inadequate reference checks; and (h) non-compliance with safety and security management procedures.

¹ Source: Cognos Inventory Issuance Report with Fund

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>Major improvement needed</i>
<i>Organizational structure and staffing</i>		<i>Satisfactory</i>
<i>Risk management</i>		<i>Satisfactory</i>
Programme Management		Some improvement needed
<i>Programme planning and implementation</i>		<i>Satisfactory</i>
<i>Implementing Partner management</i>		<i>Major improvement needed</i>
<i>Programme supplies management</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>Some improvement needed</i>
<i>Procurement</i>		<i>Satisfactory</i>
<i>Financial management</i>		<i>Satisfactory</i>
<i>General administration</i>		<i>Satisfactory</i>
<i>Information and communication technology</i>		<i>Not Applicable</i>
<i>Staff safety and security</i>		<i>Some improvement needed</i>

Good practices identified

8. The audit identified the following practices, which enhanced governance, strengthened internal controls, and improved risk management:

- (a) In line with the triple humanitarian-development-peace nexus approach, the Office proactively assessed and proposed strategies to engage in peace work and, in collaboration with the United Nations Resident Coordinator’s office, led a peacebuilding Technical Working Group and UNFPA’s engagement in the Youth, Peace and Security agenda at country level;
- (b) The Office developed an in-house tool ‘*Central Reference Site*,’ which consolidates and visualizes data on humanitarian interventions. The tool was used by Office Management to prepare reports on the humanitarian situation in Ethiopia; and
- (c) The Office introduced an online control platform to track inventories stored in several warehouses and monitor the processing of delivery slips. It was used to complement the corporate Shipment Tracker and facilitate quarterly inventory reconciliations and certifications, as well as the identification of reasons for and sources of errors and unreconciled differences in inventory records.

Key recommendations Total = 8, high priority = 4

9. 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

10. There is a need to develop a corporate framework to guide the integration of humanitarian response interventions with field offices’ overall programming, as specified in country programme documents. The Office should liaise with the East and Southern Africa Regional Office and the UNFPA Technical Division to: (a) train relevant programme personnel involved in results planning, programme implementation, monitoring, and reporting for peace-responsive interventions; (b) provide sustained technical support to address challenges the Office faces; and (c) oversee successful integration of peace-responsive interventions in the Office’s programme activities.

Operational level

11. Strengthen donor relations by: (a) addressing donor concerns about compliance with reporting requirements under co-financing agreements and timely notification of important developments and events;

and (b) enhancing supervisory controls over the quality and timely submission of funding proposals and donor reports.

Compliance

12. From a programme management perspective, the Office needs to strengthen supervisory controls over Implementing Partners' Protection from Sexual Exploitation and Abuse capabilities and activities through: (a) regular use of the policy-mandated assessment and monitoring tool, including timely updates on the results of Protection from Sexual Exploitation and Abuse assessments for all IPs; and (b) proper and full documentation of Protection from Sexual Exploitation and Abuse related monitoring activities.

Implementation status of previous OAIS recommendations

13. The Office was last audited by OAIS in 2017.³ All recommendations arising from the audit were fully implemented and closed. The Office was also audited by the United Nations Board of Auditors in 2019 and, at the time of issuing this report, one recommendation was pending full implementation in 2024.

Management comments and action plan

14. Management accepted and appreciated all recommendations in the report and is fully committed to implementing them. 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.

Moncef Ghrib
Moncef Ghrib
Director
Office of Audit and Investigation Services

³ Audit Report No: IA/2017-07 issued 16 May 2017 with a 'Partially Satisfactory with Some Improvement Needed' rating.

I. AUDIT BACKGROUND

1. Ethiopia is a low-income country with the second largest population in Africa at approximately 123 million.⁴ Ethiopia's Human Development Index value for 2021 was 0.498 - placing it in the low human development category — with a rank of 175 out of 191 countries and territories.⁵ The maternal mortality rate in Ethiopia was high at 401 deaths per 100,000 live births in 2017, and the unmet need for family planning for women aged 15-49 at 14 per cent in 2022. The contraceptive prevalence rate was 30 per cent in the same year. At 40 per cent, the country's prevalence rate of child marriage (i.e., married by age 18) was above the regional average of 31 per cent.⁶ Ethiopia had a Gender Inequality Index value of 0.520, ranking it 175 out of 191 countries in the 2021 index.⁷ The country is classified as a Tier I⁸ programme country in the 2022-2025 Strategic Plan and, therefore, is a priority country for the UNFPA Supplies Partnership programme.

2. Since November 2020, Ethiopia has been in a protracted humanitarian crisis that started as a civil conflict in the northern region of the country. Despite an end to armed conflict in November 2022, displacement of people, heightened ethnic tensions, and reduced community cohesion have persisted across the country, exacerbated by natural disasters such as drought in the Eastern and Southern parts of the country. The need to respond to humanitarian emergencies, while continuing its development interventions and peacebuilding initiatives were key factors that influenced the Office's programmatic and operational activities during the period under review. Activities were geared towards commitments to Humanitarian-Development-Peace (HDP) nexus programming that emphasizes the need to strengthen coherence across humanitarian, development, and peace actions.

3. As set forth in the 2023 OASIS Annual Workplan, an audit of the UNFPA Country Office in Ethiopia 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.

4. 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.

5. The Office was last audited by OASIS in 2017.⁹ All recommendations arising from the audit were fully implemented and closed. The Office was also audited by the United Nations Board of Auditors in 2019 and, at the time of issuing this report, one recommendation was pending full implementation in 2024.

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 Source: <https://www.unfpa.org/data/world-population/MG>

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

⁸ Tier I comprises programme countries that have not achieved any of the strategic plan's three transformative results.

⁹ Audit Report No: IA/2017-07 issued 16 May 2017 with a 'Partially Satisfactory with Some improvement needed' rating.

6. The audit covered activities conducted from 1 January to 31 December 2022, which corresponded to the second half of the second year and the first half of the third year of the ninth Country Programme July 2020 – June 2025, approved by the Executive Board in its annual session in 2020, with indicative resources of USD 112.0 million. Expenses covered by the audit amounted to USD 31.2 million, incurred by 56 IPs (USD 17.2 million or 55 per cent) and by UNFPA (USD 14.0 million or 45 per cent), and were funded from core resources (USD 6.1 million or 20 per cent) and non-core resources (USD 25.1 million or 80 per cent). In addition, the audit covered the supply of reproductive health commodities totalling USD 5.3 million, procured primarily with funding provided by the UNFPA Supplies Partnership programme.¹⁰

7. Approximately 45 per cent of the expenses incurred in the period under review corresponded to the Humanitarian Action output. The Quality of Care and Services output accounted for 23 per cent, the Gender and Social Norms output for 18 per cent, the Adolescents and Youth output for 8 per cent, the Policy and Accountability output for 3 per cent, and the Population Change and Data output for 1 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 2 per cent of expenses.

¹⁰ Source: Cognos Inventory Issuance Report with Fund

II. AUDIT RESULTS

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

A. OFFICE GOVERNANCE

SOME IMPROVEMENT NEEDED

9. The Office proactively assessed and proposed strategies to engage in peace work in the country. The peace agenda became critical in Ethiopia following an armed conflict that lasted from November 2020 to November 2022, with an urgent need to sustain a peace agreement reached between the Federal Government and regional factions. To address the need, in line with the triple HDP nexus approach, the Office led UNFPA's engagement in the Youth, Peace and Security agenda at country level. It joined the national peacebuilding network and established, in collaboration with the United Nations (UN) Resident Coordinator's office, a peace building Technical Working Group led by UNFPA. In addition, the Office recruited a consultant to assess and propose strategies on how to further engage in peace work.

A.1 – OFFICE MANAGEMENT

MAJOR IMPROVEMENT NEEDED

Issue 1 Corporate Issue: Lack of a corporate framework to integrate humanitarian interventions with country programme level programming

10. Existing corporate policies and procedures, guidelines, guidance notes, and standard operating procedures for humanitarian settings predominantly focus on actions that constitute immediate response following the start of an emergency. There is no overarching framework in UNFPA to guide Country Offices in integrating humanitarian response interventions, which are typically unpredictable in their timing and scope, into existing Country Programme Documents.

11. The outputs and proposed interventions of the ninth Country Programme (CP9) cycle (July 2020 – June 2025) focus on development activities. However, shortly after the cycle's commencement, in November 2020, an armed conflict in the northern region of Tigray led to a humanitarian emergency, which required the Office to promptly reorient its programmatic activities from development to humanitarian response. As a result, some activities planned for the CP9 cycle were deprioritized, while others gained prominence considering the emergency.

12. Despite a peace agreement that ended the armed conflict in November 2022, inter-ethnic relations continued to be tense not only in the northern regions, but also across the rest of the country. In addition, natural disasters such as drought led to the displacement of people and lowered living standards across the country – essentially making humanitarian interventions a "new normal" for the Office.

13. The Office adopted a Humanitarian Response Plan (HRP), designed at country level by the Humanitarian Country Team,¹¹ as a basis for its humanitarian interventions, including fundraising appeals for areas within the UNFPA mandate. The HRP's interventions, mainly in the thematic areas of Sexual Reproductive Health (SRH) and Gender Based Violence (GBV), had defined output indicators and targets and were delivered through Office-level projects. However, owing to the aforementioned (paragraph 10) lack of corporate framework and/or guidance, the humanitarian project output indicators were neither incorporated in the Office's annual plan nor explicitly captured by the underlying IP and UNFPA workplans and, therefore, not monitored or reported. Further, the humanitarian-related programme outputs, indicators, and targets were not included in Strategic Information System (SIS) annual plans.

14. As a result of the foregoing, the Office navigated through a fragile humanitarian context without a structured approach, hindering its ability to effectively monitor and report on results. For instance, in 2022, the country level results reported for the GBV Area of the Responsibility within the HRP's Protection Cluster, which was led by UNFPA, indicated that targets were underachieved by between 24 and 65 per cent. Due to ineffective monitoring occasioned by the lack of a structured approach, it was impossible to determine

¹¹ Top inter-agency humanitarian leadership body in the country, whose primary purpose is to provide strategic direction for collective inter-agency humanitarian response.

which of the results related specifically to the Office, what caused the underachievement against targets, and the mitigating measures that needed to be taken to expand humanitarian assistance.

ROOT CAUSE	<i>Guidelines: Absence of written procedures to guide staff in performing their functions (inadequate corporate procedures).</i>
IMPACT	<i>Humanitarian-related programme outputs, indicators, targets, and resource allocations may not be fully aligned to Country Programme priorities and Management's ability to effectively plan and track progress towards the achievement of expected results may be diminished.</i>
CATEGORY	<i>Strategic.</i>

Recommendation 1	Priority: High
Develop a corporate framework to guide the integration of humanitarian response interventions with field offices' overall programming, as specified in country programme documents, and to aid monitoring and reporting processes for the interventions.	
<u>Manager Responsible for Implementation:</u> Director, Policy and Strategy Division, with support from the Director, Humanitarian Response Division.	
<u>Status:</u> Agree	
<p>Management action plan:</p> <p>The Humanitarian Response Division and Policy and Strategy Division will work together to develop guidance on integrating a framework to guide operationalization of the HRP into the Office's overall programmatic process, including: (a) cascading the country-wide HRP annual indicator targets into the UNFPA-level HRP and annual plans; (b) ensuring HRP indicators are included in UNFPA and IP workplans involving humanitarian interventions; (c) monitoring and reporting the progress of the humanitarian response within a flexible framework, which takes into account the interconnection between the success of the appeal, additional donor specific requirements and achievability of the original HRP targets; and (d) guiding Office in carrying out its role as cluster leader.</p> <p>Both Divisions will develop guidance on the integration of HRPs into annual results and resources plans and partner workplans.</p> <p>Estimated completion date: July 2024.</p>	

Issue 2 Insufficient capacity and technical support to plan and implement peace-responsive interventions

15. The UNFPA Strategic Plan (2022 – 2025) introduced, as one new way of doing business, “mainstreaming resilience, prevention, preparedness and early action, and emphasizing complementarity between humanitarian, development, and peace-responsive interventions”.

16. As noted above (paragraph 12), the humanitarian and peacebuilding context remains fragile in the country. Efforts to foster reconciliation and rehabilitation of social bonds to ensure lasting peace have become key national priorities, with the national government consistently requesting the Office to contribute to peacebuilding activities that fall within the UNFPA mandate. As a result, the Office's engagement in peacebuilding interventions within the triple HDP nexus approach has become a practical necessity that requires immediate attention.

17. As peace-responsive interventions are relatively new initiatives for UNFPA as an organization, the Office finds itself at the forefront of mainstreaming peacebuilding in its programming with limited resources (i.e., few staff members with relevant peacebuilding skillsets) and guidance while, at the same time, operating in a highly complex and fragile political and humanitarian environment.

18. To navigate these challenges, the Office needs a capacity-building plan to train programme staff, as well as sustained technical support from relevant UNFPA business units and offices such as the East and Southern Africa Regional Office (ESARO) and the UNFPA Technical Division to successfully integrate peace-responsive interventions in its programmatic activities.

ROOT CAUSE	<i>Guidance: Inadequate guidance at the corporate level (lack of technical support and guidance provided to the Office staff with regards to the peace-responsive interventions).</i>
IMPACT	<i>Management's ability to effectively plan and track progress towards the achievement of expected results both under its peace-responsive interventions and other programmatic activities may be diminished.</i>
CATEGORY	<i>Strategic.</i>

Recommendation 2	Priority: High
Consult with the East and Southern Africa Region (ESARO) and UNFPA's Technical Division to train relevant programme personnel involved in planning, implementing, monitoring, and reporting results under peace-responsive interventions. Further, proactively seek technical support from ESARO and the Technical Division to address the challenges faced by the Office and to successfully integrate peace-responsive interventions in the Office's programme activities.	
<u>Manager Responsible for Implementation:</u> Representative, with support from the Directors, ESARO and Technical Division.	
<u>Status:</u> Agree	
Management action plan: Subsequent to the audit field mission, the Office, with support from ESARO, created a temporary appointment (TA) post for a Youth, Peace, and Security Specialist. The recruitment was completed but, unfortunately, the selected candidate declined the offer. The Office will re-advertise the post as soon as possible. Further, the Office will liaise with ESARO, relevant Headquarter units, and other country offices in the region to get technical assistance from countries such as the Democratic Republic of Congo that have expertise in peacebuilding to help build the capacity of its staff. Estimated completion date: June 2024.	

A.2 – ORGANIZATIONAL STRUCTURE AND STAFFING

SATISFACTORY

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

20. Other than the issues raised in sections B.4 of this report, which touch on Office representation and staffing capacity, no other reportable matters were identified based on the audit work performed in this area.

A.3 – RISK MANAGEMENT

SATISFACTORY

21. Audit work performed in this area included: (a) a review of the latest corporate strategic and fraud risk assessments completed by the Office in 2022, including the process followed in identifying and assessing risks and controls, and actions undertaken to mitigate significant residual risks; and (b) interviews with

Office Management to gain an understanding of risks identified by the Office and actions taken to mitigate them.

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

B. PROGRAMME MANAGEMENT

SOME IMPROVEMENT NEEDED

23. The following practices in programme management were identified:

- a) The Office developed an in-house tool 'Central Reference Site,' which consolidates and visualizes data on humanitarian interventions. The tool was used by Office Management to prepare reports on the humanitarian situation in Ethiopia; and
- b) The Office introduced an online control platform to track inventories stored in several warehouses and monitor the processing of delivery slips. It was used to complement the corporate Shipment Tracker and facilitate quarterly inventory reconciliations and certifications, as well as the identification of reasons for and sources of errors and unreconciled differences in inventory records.

B.1 – PROGRAMME PLANNING AND IMPLEMENTATION

SATISFACTORY

24. Audit work performed in this area included: (a) a review of workplans related to four outputs selected, for the periods under review; (b) an assessment of the process followed to prepare, cost and approve the workplans, as well as to monitor their implementation by the Office and various IPs; (c) a review of monitoring reports and other evidence of programme implementation, along with site visits to where programme activities were implemented; (d) a review of the alignment of workplan activities to relevant Country Programme Document (CPD) and the United Nations Sustainable Development Cooperation Framework; and (e) a review of the level of achievement of CP9 cycle outputs for selected programmatic components.

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

B.2 – IMPLEMENTING PARTNER MANAGEMENT

MAJOR IMPROVEMENT NEEDED

Issue 3 Gaps in IP management

Non-compliance with the IP selection policy

26. Applicable policy¹² allows for flexibility in the selection of IPs in humanitarian response contexts, such as the one in which the Office operated in 2022. A non-competitive selection process can be followed for selection of IPs by utilizing the *Non-Competitive partnership template* with clear justifications for selections made and approval of the Head of Office or Regional Director if cumulative IP workplan amounts for the duration of the programme cycle are expected to be below USD 0.5 million or to exceed USD 0.5 million, respectively.

27. One IP with an approved workplan of USD 526,966 in 2022 was engaged prior to approval of the non-competitive selection waiver by the Head of the Office and the Regional Director, as required by policy. The Head of Office approved the waiver retrospectively. However, the Regional Director's approval was yet to be received at the time of the audit field mission.

Unreconciled Operating Fund Account (OFA) balances

28. Policy¹³ mandates the reconciliation of Operating Fund Account (OFA) to outstanding authorized amounts per the latest Funding Authorization and Certificate of Expenditure (FACE) forms processed using

¹² Policy and Procedures for Selection, Registration and Assessment of Implementing Partners, Revision 2, December 2021.

¹³ Policy and Procedures for Management of Cash Transfers to Implementing Partners.

the ‘eFACE to CDR/OFA Reconciliation Report’ to ensure the accuracy of OFA data, and to allow early identification and correction of any discrepancies that may exist. The documented reconciliation should then be reviewed and signed off by the Operations Manager within one month of period closure.

29. A review of the Office’s December 2022 OFA balances and authorized outstanding amounts in corresponding FACE forms indicated variances amounting to USD 158,000 that were yet to be reconciled at the time of the audit field mission. The audit requested for a signed reconciliation of the December 2022 OFA balances, but it was not made available for review. Further, there were two long outstanding OFA balances amounting to USD 16,000 that were under review for write off. The balances were mistakenly utilized by a government IP for programme activities of another UN agency and were not refunded due to complexities within the national treasury management process. Following several attempts to recover the balances and consultations with the UNFPA Finance Branch, the Office requested a write-off.

Spot-checks not conducted

30. Applicable guidance¹⁴ requires the Office to carry out at least one spot-check per year for all IPs that receive UNFPA funds above an annually determined and differentiated amount.

31. One government IP’s workplan for 2022 included planned programme monitoring visits and spot-checks to review activities implemented at the district and community levels. The monitoring activities were, however, not conducted as planned. Office Management attributed the situation to limited funding for monitoring in workplans.

Root Cause *Guidance: Inadequate supervision at the Office level.*
 IMPACT *Financial management and reporting gaps at IPs may not be timely detected and corrected.*
 CATEGORY *Compliance.*

Recommendation 3	Priority: Medium
Strengthen Implementing Partner management and assurance activities by timely obtaining the necessary approvals for non-competitive IP selection processes and reconciling OFA balances. Further, conduct HACT spot-checks, as required by applicable guidance, and train relevant staff on the need to follow policy provisions and employ supervisory controls over Implementing Partner management.	
Manager Responsible for Implementation: <i>Representative</i>	
Status: Agree	
<p>Management action plan:</p> <p>The Office will prepare yearly assurance plans and complete all spot-checks in the second and third quarters of each year. The Office will organize a capacity building-training on results-based management for both UNFPA personnel and IPs by mid-2024. Timely implementation of the assurance plan will be closely monitored and spot-checks linked to individual performance and development plans of staff. A competitive selection method will be used for the selection of IPs. General compliance with the UNFPA policies will be strengthened.</p> <p>Estimated completion date: June 2024.</p>	

¹⁴ Spot Check Guidance, Revision 2, September 2017.

Issue 4 Gaps in the assessment of IPs’ capacity regarding Protection from Sexual Exploitation and Abuse (PSEA)

32. Applicable guidance¹⁵ stipulates that all IPs’ PSEA capacities should be assessed before their engagement and that UNFPA workplan managers are responsible for regular monitoring, as part of continuous programmatic monitoring.

33. A review of the Office’s IP PSEA assessment and monitoring tool indicated that: (a) it did not include assessments for all non-governmental IPs that the Office worked with in 2022; (b) no assessments or relevant documents were provided for three IPs selected for testing; (c) nine IPs whose capacities were assessed as either ‘low’ or ‘medium’, were not reassessed, as required by guidance; (d) one IP whose capacity was assessed as ‘medium’, was reassessed after 18 months, contrary to the 6 months requirement; and (e) for IPs assessed as meeting all core standards (i.e., full capacity), the Office did not undertake and document regular IP monitoring checks to ensure that the originally assessed standards were maintained.

34. Initial IP PSEA assessments, especially those conducted in 2020, were predominantly based on self-assessment by IPs. Although the Office reviewed and approved the self-assessments, there was no evidence that it requested and obtained documented evidence for core standards, as required by corporate guidance. In addition, the Office did not provide: (a) justification for continuing to work with IPs assessed as being of ‘medium’ or ‘low’ capacity; and/or (b) action plans, outlining appropriate risk mitigation measures, to develop and strengthen their capacities to address the remaining gaps, as required by guidance.

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

IMPACT *There is increased risk of engaging IPs that do not have the required PSEA capabilities and capacity, exposing UNFPA to reputational risk.*

CATEGORY *Compliance.*

Recommendation 4	Priority: High
Strengthen supervisory controls over IP PSEA capabilities and activities through: (a) regular use of the IP PSEA assessment and monitoring tool, including timely updates on the results of PSEA assessments for all IPs; and (b) proper and full documentation of PSEA-related monitoring activities.	
Manager Responsible for Implementation: <i>Representative</i>	
Status: Agree	
<p>Management action plan:</p> <p>The Office will regularly update the IP PSEA assessment and monitoring tool and incorporate monitoring activities of IP PSEA standards as part of continuous programmatic monitoring and document the same.</p> <p>Subsequent to the audit field mission, the Office has undertaken some PSEA training for its IPs and plans to undertake additional dedicated training in areas where gaps have been identified.</p> <p>Estimated completion date: June 2024.</p>	

B.3 – PROGRAMME SUPPLIES MANAGEMENT

SOME IMPROVEMENT NEEDED

Issue 5 Absence of prepositioned programme supplies as a humanitarian emergency preparedness measure

35. The CPD for CP9 indicates that humanitarian assistance will ensure preparedness and response interventions focused on sexual and reproductive health and gender-based violence, particularly in climate-

¹⁵ UNFPA Operationalization of the United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners - Assessment Process and Technical Guidance.

change related disasters and displacement. Immediate availability of the Reproductive Health (RH) and Dignity kits is an important element of humanitarian preparedness.

36. No repositioning of supplies for humanitarian was undertaken as part of regular programme activities, leaving the Office ill prepared for the emergent conflict and natural disaster situations and the resultant humanitarian operations. Instead, urgent procurement actions were conducted during the emergency response period – a huge undertaking given that a humanitarian needs assessment performed by the country-level Humanitarian Coordination Team estimated a need for 13.1 million health kits (with a target of 7.0 million) within the Health Cluster and 1.2 million dignity kits (with a target of 0.44 million) for women and girls within the Protection Cluster in 2022 alone.

37. Repositioning by the Office of health and dignity kits, as well as other inventory, as needed, could facilitate country-wide efforts in addressing SRH and GBV needs and enhance preparedness capacity in a triple nexus operation.

38. OASIS conducted a separate audit of UNFPA's repositioning of supplies corporate process and issued pertinent recommendations in the resultant report.¹⁶ no. IA/2023-12. Based on Management action plans provided in that audit report, no additional recommendation is provided in this report.

Issue 6 Gaps in programme supplies management

39. 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.

40. The following gaps were noted from a review of supply chain management processes followed by the Office:

Inadequate receiving and inspection procedures

41. A review eight purchase orders revealed the following exceptions with regard to policy-mandated Receiving and Inspection Reports (RIR) for commodities: (a) in all cases tested, the inbuilt formula in RIRs that calculates the minimum number of packages to be inspected based on the number and value of commodity packages received was not used, as required by policy;¹⁷ (b) three instances where the number of items counted as part of receiving and inspection procedures was below the required threshold; and (c) three cases where RIRs contained recording inaccuracies i.e., incorrect number of cartons inspected or details not provided on the RIR.

Poor warehouse storage conditions and recordkeeping

42. Three out of six warehouses visited during the audit field mission were managed by a government IP. The IP-managed warehouses had automated record-keeping systems and did not maintain physical stock control cards (i.e., bin cards). During the audit visit, the automated warehouse systems were down and, in the absence of backup or alternative record-keeping systems, no inventory movements took place (i.e., receipts and issues). As a result, system related control tests could not be undertaken.

43. Other warehouses (managed by another UN organization and a third-party service provider) visited lacked fire extinguishing mechanisms, rodent deterrents, temperature and humidity controls and readings, and updated inventory records, which were maintained in spreadsheet-based systems.

Poor management of product expiries

44. According to applicable policy¹⁷ inventories must be regularly monitored to identify reproductive health kits with less than 6 months of remaining shelf life and other programme supplies expiring or reaching best before dates within the next 12 months. Any such items must be promptly reported to logistics focal points and budget holders so that appropriate actions can be taken to ensure that the goods are either utilized before expiry or, when this is no longer possible, properly disposed. Further, policy requires that

¹⁶ IA/2023-12 – Audit of the UNFPA Prepositioning of Supplies Process, 9 September 2023.

¹⁷ Policy and Procedures on Management of Programme Supplies, 1 March 2021.

damaged, expired, or otherwise unusable programme supplies must be disposed of at the earliest opportunity.

45. Office records of inventory losses included 17 items with a total value of USD 135,000. The losses were as a result of product damage, expiry, and shortfalls. Some of the items were held in storage for periods of over two years, to expiry, without proper monitoring of their shelf life. According to Office Management, the items were meant to be transferred to the northern parts of the country where access was restricted by conflict. At the time of the audit field mission, six items deemed disposable were yet to be disposed.

Root Cause *Guidance: Inadequate supervision at the Office level.*
 IMPACT *The ability to achieve programme objectives and discharge management oversight efficiently and effectively over programme supplies may be impaired.*
 CATEGORY *Operational.*

Recommendation 5	Priority: Medium
Strengthen supervisory controls over compliance with applicable supply chain management policies, including conducting receiving and inspection procedures for all commodities received, and completing the requisite reports, and enhance the inventory management and monitoring at the warehouses.	
<u>Manager Responsible for Implementation:</u> <i>Representative</i>	
<u>Status:</u> Agree	
<p>Management action plan:</p> <p>The Office has taken note of the audit recommendation and is implementing several activities to address the gaps, as follows:</p> <ul style="list-style-type: none"> Recruited a Logistics Specialist, Programme Analyst, and Logistics Associate in supply chain management to strengthen capacity and avoid recurrent inventory management issues. These additional staff members have already improved the Office’s supply chain processes and ensured compliance with relevant policy and procedures; Revised existing standard operating procedures to specify roles and responsibilities of Office staff that manage programme supplies; Relevant staff attend webinars and training organized by the UNFPA Supply Chain Management Unit and the Humanitarian Response Division on the management of programme supplies, focusing on fulfilling the delivery process and inventory management; In collaboration with the Last Mile Assurance Team in the Supply Chain Management Unit, the Office is implementing the revised Last Mile Assurance Framework, including an in-country assessment. Recommendations from the assessment will be implemented to strengthen the capacity of both the Office and IPs; Continue to strengthen the capacity of Ips concerning the management of UNFPA supplies, including receiving and inspection, warehousing (when necessary), and delivery of supplies to the last mile; Strengthen inventory oversight at warehouses and periodic inventory reports are shared with Office Management to make informed and timely decisions about inventory distribution; and Train relevant staff to implement the new Inventory Management Module in Quantum, which is expected to be launched in 2024. The latest and enhanced features in the new module are expected to significantly contribute to overcoming some of the recurrent issues in the supply chain management process and inventory management at the Office. <p>Estimated completion date: June 2024.</p>	

B.4 – MANAGEMENT OF NON-CORE FUNDING

SOME IMPROVEMENT NEEDED

Issue 7 Gaps in donor communication and reporting

46. Compliance with reporting requirements, as set out in signed co-financing agreements, is crucial to UNFPA, both in terms of credibility with its donors and to ensure continued scope for fundraising. UNFPA’s wider credibility and image are directly impacted by timely and quality reporting and utilization of resources. Further, UNFPA’s accountability to its co-financing donors includes timely submission of quality substantive (narrative) progress and financial reports.¹⁸

47. Two co-financing agreements tested required reports to be submitted to the respective donors annually. In 2022, the reports required under both agreements were submitted late. One of the donors indicated that communication and reporting was not always aligned with the nature of the funding provided and noted, in particular, that the Office did not report at the programme outcome level and did not provide office-level financial reports, as per the agreement. Further, the donor carried out an evaluation of its funding arrangements and shared, with the Office, a report containing recommendations. At the time of the audit field mission, the Office was yet to provide feedback to the donor on how the recommendations would be implemented.

48. Another donor indicated that the Office could do better in providing timely notifications of important developments and events concerning donor funded interventions. The donor noted inconsistencies in the structure of reports submitted in different periods and suggested that the Office should use a standard reporting format, with focus on a clearly articulated results framework at the CPD or donor project outcome level.

49. Further, the Office made a late submission of a funding proposal to a key donor. A multi-year agreement with the donor was due to expire in December 2022. The donor expressed willingness to continue the existing partnership and requested the Office to submit a funding proposal for approximately USD 53.0 million in 2023 and beyond. The proposal would have allowed a smooth transition from the expiring agreement to a new one. However, despite several reminders from the donor, the proposal was not submitted on time and, as at the time of the audit field mission, no co-financing agreement was in place – indicating a missed funding opportunity in 2023.

50. Gaps in donor communication and reporting were caused by management capacity issues in the Office, occasioned by the sudden departure of the Representative and inadequate human resources (skills and numbers) to manage fundraising activities at the scale of the Office’s needs.

Root Cause	<i>Guidance: Inadequate supervision at the Office level (absence of a Representative at the Office and inadequate human resources).</i>
IMPACT	<i>The Office’s ability to fundraise may be diminished, negatively impacting UNFPA’s reputation, programme delivery and operations.</i>
CATEGORY	<i>Operational.</i>

Recommendation 6	Priority: High
Strengthen donor relations by: (a) addressing donor concerns about compliance with reporting requirements under co-financing agreements and timely notification of important developments and events; and (b) enhancing supervisory controls over the quality and timely submission of funding proposals and donor reports.	
<u>Manager Responsible for Implementation:</u> <i>Representative</i>	
<u>Status:</u> Agree	

¹⁸ Policy and Procedures Manual: Co-financing Procedures, 2010.

Management action plan:

The Office will take the following activities to address the gaps identified by the audit:

- Increase donors' engagement during strategic dialogues and the evaluation of CP9;
- Plan and implement at least three joint field monitoring missions with strategic donors;
- Convene one joint advocacy meeting with donors to increase community engagement;
- Hold at least two steering committee meetings with donors and implement recommendations therefrom;
- Share certified financial statements with the donors on a timely basis;
- Strengthen the monitoring and evaluation unit to provide timely quality assurance to donor reporting with oversight from senior management;
- Develop standard operating procedures for proposal review, clearance, and reporting;
- Constitute a resource mobilization committee whose main aim is to streamline proposal and report writing;
- Already started engaging strategic donors through meetings to clarify concerns, agree on working modalities, and address their concerns; and
- Consider onboarding appropriate resource mobilization and partnership staff.

Estimated completion date: June 2024.

C. OPERATIONS MANAGEMENT**SOME IMPROVEMENT NEEDED****C.1 – HUMAN RESOURCES MANAGEMENT****SOME IMPROVEMENT NEEDED****Issue 8** Gaps in recruitment processesLong recruitment turnaround times

51. The corporate key performance indicator for human resource recruitment is 90 per cent of positions recruited within 107 days in normal circumstances, and within 20 days in case of activation of Fast Track Procedures.

52. The review, on a sample basis, of eight positions (four Fixed Term Appointments and four Service Contracts) revealed that the Office took more than seven months to recruit four of the eight positions from the time they were either created or became vacant.

Inadequate reference checks

53. Policy¹⁹ requires the hiring office to carry out reference checks and ensure that academic and professional credentials of prospective individual consultants have been verified and documented. The Office should also confirm that prospective individual consultants are not on the Consolidated United Nations Security Council Sanctions List or the United Nations Global Marketplace vendor ineligibility list.

54. A review of recruitment and onboarding information for an individual consultant indicated that professional work credential references were not conducted. In addition, the verification of academic credentials was not documented, as required. Office Management explained that verification of the academic credentials was not conducted in the particular case due to the absence of an official notary service provider in the country, which caused challenges. As an alternative, the Office used the UNESCO²⁰ list to verify accreditation of the educational institutions attended by the consultant and prepared a note to

¹⁹ Policy and Procedures for Contracting Individual Consultants, Revision 4, November 2022.

²⁰ The United Nations Educational, Scientific and Cultural Organization.

file to document the situation, although this was after the contract had already been awarded to the consultant.

Root Cause	<i>Guidance: Inadequate supervision at the Office level.</i>
IMPACT	<i>Prolonged vacancies adversely affect programme delivery, operations, and the achievement of intended results. There is increased risk of poor hires and missed opportunities to assess candidates' potential for success in positions.</i>
CATEGORY	<i>Compliance.</i>

Recommendation 7	Priority: Medium
Expedite recruitment processes and enhance supervisory oversight over recruitment, including the verification of professional and academic credentials for new hires.	
<u>Manager Responsible for Implementation:</u> <i>Representative</i>	
<u>Status:</u> Agree	
<p>Management action plan:</p> <p>To strengthen the Office’s human resources capacity and cater to its expanded staffing needs, the Office is implementing the following actions:</p> <ul style="list-style-type: none"> • Recruited a Human Resource Analyst to support operations units with timely recruitment and compliance with applicable policies; • Introduced the ‘<i>SmartSheet</i>’ application as a project management dashboard to track and monitor each stage of the recruitment process; • Will create detailed plans for each recruitment process. The plans will be collaboratively developed by the hiring manager, the Human Resource Analyst, and the International Operations Manager and approved by the Representative. The recruitment plan will include milestones with agreed lead times. Each recruitment plan will ensure that the offer of appointment stage is finalized within 90 days of the related job advertisement; • Some sub-processes in the recruitment process will be conducted simultaneously. For instance, references will be initiated and confirmed, with consent from candidates, at the interview stage and clear checks initiated immediately following interviews; and • Reinforce the existing individual consultants’ checklist. For each consultant hiring, the checklist will be revised and endorsed by the International Operations Manager before issuance of a contract. <p>Estimated completion date: March 2024.</p>	

C.2 – PROCUREMENT	SATISFACTORY
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55. Work performed in this area included testing of a sample of 15 procurement transactions processed by the Office for linkage to procurement plans and corresponding workplans, compliance with applicable policies and procedures, and operating effectiveness of controls for: (a) appropriate approvals and segregation of duties; (b) vendor selection; (c) contract award; (d) contract management; and (e) accurate recording of transaction amounts.

56. Based on work performed in this area, the audit identified some low-risk issues that were reported to Management in a separate memorandum.

C.3 – FINANCIAL MANAGEMENT	SATISFACTORY
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57. 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 processes (e) value-added tax control arrangements in place; (f) budget management process; and (g) effectiveness of the financial management accountability process.

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

C.4 – GENERAL ADMINISTRATION

SATISFACTORY

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

60. Audit work performed in travel management included a walk-through of the travel process and testing of a sample of 30 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.

61. Audit work in asset management included the 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.

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

C.5 – INFORMATION AND COMMUNICATION TECHNOLOGY

NOT APPLICABLE

63. There were no audit risks identified in this area during the audit planning phase, and nothing came to the auditors’ attention throughout the execution of the audit that would warrant a reassessment of risks in this area. Therefore, Information and Communication Technology was not included in the scope of the audit.

C.6 – STAFF SAFETY AND SECURITY

SOME IMPROVEMENT NEEDED

Issue 9 Gaps in safety and security management

64. A review of the Office’s safety and security management procedures against the United Nations Department of Safety and Security (UNDSS) - Minimum Operational Security Standards (MOSS) revealed the following gaps: (a) the establishment of a warden system was initiated but was yet to be fully implemented at the time of audit field mission; (b) no evacuation drill exercises were conducted in the period under review; (c) a security survey of all relevant Office personnel to assess residential security measures was not conducted; and (d) despite a significant change in the Office’s risk profile as from 2020, no security assessment mission was conducted by ESARO.

Root Cause *Guidance: Inadequate supervision at the Office level.*
 IMPACT *There is increased risk to the safety and security of Office personnel.*
 CATEGORY *Compliance.*

Recommendation 8	Priority: Medium
Conduct a holistic assessment of the Office’s compliance with UNDSS Minimum Operational Security Standards to identify all existing gaps and their root causes and develop and implement an appropriate mitigation plan.	
Manager Responsible for Implementation: <i>Representative</i>	
Status: Agree	

Management action plan:

Subsequent to the audit field mission, the Office took proactive measures to ensure the safety and security of its personnel. As a result, the following arrangements have since been put in place:

- Establishment of the warden system is now complete and has been tested several times through staff head counts;
- A building evacuation plan was established by the Office and an evacuation drill conducted by UNDSS for all UN organizations sharing the common premises where UNFPA main offices are located.
- A new security risk management induction briefing has been added to security briefings and security surveys are now conducted for all international staff before they move to new residences;
- Compliance with the security risk management regarding communication equipment, training, and mission reporting is almost achieved;
- Procurement of first aid kits is underway;
- Women's Security Awareness Training was conducted for female staff in Addis Ababa. Another session is planned for Tigray and other sub offices staff in early December 2023;
- As per the security risk management standards, first aid training for the wardens and drivers in Addis Ababa was coordinated with the UN Clinic. Due to funding constraints, drivers and wardens in the field will receive the same training in 2024;
- A security assessment mission by Regional Security Advisor is planned for late November 2023;
- A MOSS self-voluntary assessment was conducted by the Office for the main office in Addis Ababa and the Mekelle/Tigray, Bahir Dar/Amhara, Semera/Afar sub-offices. Minor gaps were identified and are being addressed. Field visits to the rest of the offices in the other regions are planned before the year end.

Estimated completion date: June 2024.

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 2016,²¹ 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.

²¹ 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
CP9	The ninth Country Programme
CPD	Country Programme Document
ESARO	East and Southern Africa Regional Office
FACE	Funding Authorization and Certificate of Expenditure
GBV	Gender-Based Violence
HDP	Humanitarian Development Peace nexus
HR	Human Resources
HRP	Humanitarian Response Plan
IP	Implementing Partner
IOM	International Operations Manager
OAIS	Office of Audit and Investigation Services
MOSS	Minimum Operational Security Standards
OFA	Operating Fund Account
PSEA	Protection from Sexual Exploitation and Abuse
RIR	Receiving and Inspection Report
SRH	Sexual Reproductive Health
TA	Temporary Appointment
UN	United Nations
UN BoA	United Nations Board of Auditors
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNDSS	United Nations Department of Safety and Security
UNFPA	United Nations Population Fund
USD	United States Dollars