

COUNTRY OFFICE AUDIT

UN WOMEN COUNTRY OFFICE IN CAMEROON

Internal Audit Report



COUNTRY OFFICE AUDIT

UN WOMEN COUNTRY OFFICE IN CAMEROON

INTERNAL AUDIT REPORT

Independent Evaluation, Audit and Investigation Services (IEAIS)

Internal Audit Service (IAS)

UN Women

24 July 2026

IEAIS/IAS/2026/001



TABLE OF CONTENTS

ACRONYMS AND ABBREVIATIONS	5
Executive Summary	6
Audit objective and scope	6
Audit opinion and overall audit rating	6
Management comments and action plan	8
I. BACKGROUND	9
II. AUDIT RESULTS	10
A. Strategic priorities, programme planning and implementation	10
B. Governance, risk management and internal controls	16
C. Operations	17
ANNEX 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES	21
A. AUDIT RATINGS	21
B. PRIORITIES OF AUDIT OBSERVATION	21

ACRONYMS AND ABBREVIATIONS

CEDAW	Convention on the Elimination of All Forms of Discrimination Against Women
CSO	Civil Society Organization
DSA	Daily Subsistence Allowance
HR	Human Resources
IAS	Internal Audit Service
ICT	Information and Communication Technology
IEAIS	Independent Evaluation, Audit and Investigation Services
LPAC	Local Project Appraisal Committee
PAC	Project Appraisal Committee
PPG	Policy, Procedure and Guidance
UNCT	United Nations Country Team
UNCT-SWAP	United Nations Country Team System-Wide Action Plan on Gender Equality and the Empowerment of Women
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women

EXECUTIVE SUMMARY

Audit objective and scope

The UN Women Internal Audit Service (IAS) of the Independent Evaluation, Audit and Investigation Services (IEAIS) conducted an internal audit of the UN Women Country Office in Cameroon from February to April 2026.

UN Women management is responsible for adequately designing and effectively maintaining governance, risk management and control processes to ensure that UN Women's objectives are achieved. IAS is responsible for independently assessing the adequacy and effectiveness of these systems and processes.

The audit aimed to assess the adequacy and effectiveness of the governance arrangements, risk management practices and control processes relating to the following areas and subareas:

- Strategic priorities, programmes and project management: strategic positioning, priorities setting, coordination of gender mainstreaming, advocacy and resource mobilization, programme and project management, management of programme partners.
- Governance, risk management and internal control system: office structure and delegations of authority, control environment, risk management, data quality and implementation of recommendations from prior oversight reports.
- Operations: management of procurement, human resources (HR), finance and budget, information and communication technology (ICT), travel, assets, and safety and security.

The audit covered the state of governance, risk management and internal controls based on a sample of Country Office activities related to its Strategic Note. For operations controls, the sample covered transactions from 1 January 2024 to 31 December 2025. Quantum-recorded expenditure for the Country Office totaled US\$ 3.7 million in 2024 and US\$ 3 million for 2025. As part of its regular audit procedures, IAS conducted an anonymous survey of Country Office personnel with an 86 per cent response rate. The results of the survey have been incorporated into the report where relevant.

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

Audit opinion and overall audit rating

IAS acknowledges the following achievements and good practices within the Country Office:

- The Country Representative has begun addressing the key financial and project management risks and control issues identified in IAS' 2025 rapid advisory review.
- UN partners recognized the Country Office's leadership in coordinating gender equality mechanisms (Gender Theme Group, Gender in Humanitarian Action Group, Humanitarian Country Team) and supporting United Nations Country Team (UNCT) processes (UNCT-SWAP, Results Group, CEDAW reporting).
- Normative achievements included advocating for a national law to prevent violence against women; conducting a time-use study with the National Institute of Statistics; mainstreaming gender in routine data collection; and the completion of the first national study on violence against women and girls in Cameroon.
- The monitoring and reporting function operates under a dual reporting line to the Country Representative and the Programme Management Specialist. This arrangement strengthens strategic oversight, supports functional independence and facilitates the effective use of monitoring information in decision-making processes. Regular programmatic meetings were held, providing ongoing management oversight and follow-up on project implementation.

IAS assessed the overall state of governance, risk management and internal controls in the Country Office as **Some Improvement Needed** meaning that *“The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.”*

IAS identified areas for enhancement (detailed below) to consolidate good practices and lessons learned and advance the Country Office's mandate and priorities. IAS provided detailed observations for management to determine the relevant management action to address the areas for improvement.

IAS acknowledges that the Country Representative has already begun making improvements.

The overall rating reflects the state of affairs at the Country Office during the audit period (1 January 2024 to 31 December 2025). However, for some controls, limited samples were available to perform testing (e.g. most projects started before the audit period limiting some testing of project design and set-up).

The overall rating reflects the actions taken to drive improvement in the Country Office. However, although concerted efforts have been made by the Country Representative and the Regional Office has allocated some additional resources to strengthen the control environment, current funding constraints within the country are expected to limit the sustainability and effectiveness of these improvements. Major issues identified in the past, such as those related to project cash advances, delays in partner liquidations and long-outstanding partner audit findings, continue to present risks.

Therefore, enhanced and more systematic engagement by the Regional Office and headquarters is required to fulfil their oversight and support mandates, including by providing timely strategic guidance, targeted technical assistance and robust monitoring to strengthen resource mobilization, address structural limitations and improve programmatic and operational execution.

IAS identified four high and six medium-priority observations, for which the Country Office has developed corresponding management actions.

A high-priority observation means that *“prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women.”*

The four high-priority observations and corresponding management actions include:

- **Resource mobilization constraints:** The Country Office operates in a constrained external funding environment, with limited access to traditional donors and ongoing system-wide funding pressures. This has implications for sustainability, staffing and programme delivery.

Management actions: The Country Office to continue to monitor its funding situation to ensure its structure remains targeted and affordable; and as part of developing its next Strategic Note, actively engage the Regional Office and SPD/HQ to identify additional opportunities to leverage resources to deliver its priorities through UN and government partners.

- **Programme partner management:** Weaknesses were identified in the design, approval and management of partner agreements. These included non-compliance with Local Project Appraisal Committee composition requirements, incomplete capacity assessments and supporting documentation, weak controls over partner advances and their liquidation, and the misuse of partnership modalities along with inadequate contract management. These weaknesses increase the risk of non-compliance, financial loss, poor quality implementation and inconsistent results.

Management actions: The Country Office, with active support and oversight from the Regional Office, to strengthen its programme partner management capacity.

- **Office structure and resourcing:** The Country Office's current organizational structure is not aligned with its operational and financial context. This is reflected in on-going changes to the staffing due to resourcing constraints and a reliance on short-term funding arrangements. Critical roles, such as the Operations Manager, are absent; and programmatic staff are required to assume multiple roles across thematic areas. There is also a lack of strategic workforce planning linked to thematic areas or a formal functional review to align resources with priorities, due in part to unpredictable and declining funding opportunities. These conditions reduce oversight effectiveness, increase operational risks and may negatively affect programme delivery.

Management actions: The Country Office, in coordination with the Regional Office and headquarters, to review and realign its organizational structure to ensure it is fit-for-purpose, sustainable and aligned with its operational and financial context.

- **Budget and Financial Management:** The Country Office relies on undocumented, locally developed procedures for physical cash disbursement (including use of staff personal bank accounts), without clear corporate approval or alignment with PPG requirements, increasing risks of misuse, inconsistency, and unclear accountability.

Management actions: The Country Office to formalize and streamline the Project Cash Advances process, secure a third-party payment provider. In addition, strengthen financial management and oversight over additional areas such as budget revisions, rephasals, and Zero Dollar Invoices; and allocation of common operational costs.

The remaining six medium-priority observations highlight risks and areas for improvement across programme design, financial management and operational processes, including:

- Strategic planning and reporting – possible overextension of thematic priorities, limited evaluations and weak validation of results reporting.
- Project design and implementation – unrealistic timelines, frequent extensions, inadequate technical oversight linked to construction activities and delays in project closure.
- Risk Management - ineffective processes for reviewing and reassessing risk ratings.
- Asset and travel management – weaknesses in asset utilization and verification; weaknesses in the travel authorization, ticketing and claims management process.
- Records management – inadequate use of corporate systems and weak audit trails affecting the availability of evidence.

While the Country Office has demonstrated notable achievements in advancing gender equality and maintaining strong partnerships within the UN system, some improvements are required to strengthen governance, internal controls and operational effectiveness.

Management comments and action plan

The Country Representative accepted the above observations and provided action plans which are included in this report. Implementation of some of the actions has already begun. Management comments and additional information provided have been taken into account in this report, where relevant.

Low-priority issues are highlighted throughout the report and addressed with advisory notes for management consideration. Management actions for these points are not captured or tracked by IAS.

LISA SUTTON

Director, Independent Evaluation, Audit and Investigation Services (IEAIS)

I. BACKGROUND

UN Women has worked in Cameroon since 2011. The Country Office reports to the Regional Office for West and Central Africa, with an office presence in Yaounde and project presences in Bamenda and Moura.

The Country Office mainly focused on four thematic areas: Governance and Participation in Public Life; Women's Economic Empowerment; Ending Violence Against Women and Girls; and Women, Peace and Security, Humanitarian Action and Disaster Risk Reduction.

The Country Office's Strategic Note and Annual Work Plans covered the period 2022–2026. The 2025 Annual Work Plan included four outcomes and eight outputs under the Development Results Framework.

As of 16 May 2026, according to the OneApp HR dashboard, the Country Office has 22 personnel with six Fixed-Term Appointments; 11 Personnel Service Agreements; one consultant; and three United Nations Volunteers.

The Country Office's budget and expenditure are summarized in Table 1.

TABLE 1. OFFICE TARGET AND ACTUAL BUDGET, TOTAL EXPENDITURE AND DELIVERY RATE

Year	2023	2024	2025*
Total budget target (US\$)	7,821,606	5,884,682	5,545,606
Total actual target (US\$)	4,470,973	4,725,107	3,494,392
Total expenditure (US\$)	2,437,753	3,713,877	3,078,788
Financial implementation rate	55%	79%	88%

Source: Results Management System for budget target; and Project Delivery Dashboard for actual budget and expenditure as of *16 May 2026

For the period under review (January 2024 to December 2025), the field programme comprised 18 non-core funded projects with a total budget of US\$ 3.84 million, funded by a range of donors, including:

- Multi-Donor Trust Fund for five projects amounting to US\$ 1.53 million.
- UN agencies for three projects amounting to US\$ 0.08 million.
- Other funding for 10 projects amounting to US\$ 2.22 million.

The Country Office had nine approved programme partner agreements with start dates from January 2024 onwards, valued at approximately US\$ 0.98 million. The highest value partner agreement was US\$ 0.43 million, while the lowest was US\$ 23,851. Six of the nine approved programme partner agreements were in closure stage.

II. AUDIT RESULTS

A. Strategic priorities, programme planning and implementation

KEY OBSERVATIONS AND CONCLUSIONS

OBSERVATION 1: RESOURCE MOBILIZATION (HIGH)

Funding represents a critical risk for the Country Office. Despite active resource mobilization efforts, including joint proposals with other UN entities, the broader context in Cameroon (characterized as a low to middle-income country with few traditional donors to the UN system) limits the likelihood of significantly increased access to funding for UN Women. This is mirrored and compounded by UN system-wide funding shortfalls. Responses to the personnel survey also highlighted concerns regarding limited resource mobilization, staffing constraints and excessive workloads.

Discussions with stakeholders during the audit identified opportunities for UN Women to further support and empower national stakeholders, such as key government partners, to fulfil their commitments to Sustainable Development Goal 5. In doing so, national stakeholders would be in a better position to access financing, not regularly available through the UN system, to bridge funding gaps. This requires strong technical support to enable key partners to plan, budget and identify the financing needed to deliver gender equality and women's empowerment progress; and to access larger and more sustainable funding streams (e.g. multi-lateral development banks). The ongoing Country Portfolio Evaluation is expected to provide evidence on where the Country Office can have the most impact. This will need to be aligned with realistic resource projections and that the Strategic Note is developed based on realistic resourcing.

Root cause: External funding environment constraints.

MANAGEMENT ACTION (HIGH):

Action 1: The Country Office to:

- Continue to monitor its funding situation to ensure its structure remains targeted and affordable; and
- As part of developing its next Strategic Note, actively engage the Regional Office and SPD/HQ to identify additional opportunities to leverage resources to deliver its priorities through UN and government partners.

Implementation date: 30 June 2027

OBSERVATION 2: STRATEGIC NOTE DESIGN, REPORTING AND MONITORING (MEDIUM)

The design of the current Strategic Note is broadly aligned with Cameroon's Sustainable Development Cooperation Framework and national development priorities, as confirmed by feedback from UN partners, national stakeholders and personnel. However, aspects of the Strategic Note design and processes for reporting and evaluating its achievements could be strengthened.

Over-extended Strategic Note thematic areas: The Strategic Note 2022–2026 covers multiple thematic areas: 1) Governance and Participation in Public Life; 2) Economic Empowerment and Resilience; 3) Ending Violence Against Women and Girls; and 4) Peace and Security, Humanitarian Action and Disaster Risk Reduction. As a small Country Office, covering four thematic areas may not be effective in terms of prioritizing work in line with available resources and comparative advantage. As a result, resources may be over-extended, potentially limiting overall impact.

Expanded reliance on government entities: While strengthening civil society organizations (CSOs) is part of UN Women's mandate, the Country Office demonstrated comparatively lower engagement with CSOs during 2024–2025. During this period, only three of the nine partnership agreements were with CSOs, compared to five CSO agreements in 2023. The remaining partnerships were with government entities, indicating an increased reliance on government partners and a corresponding decline in CSO engagement.

The Country Office indicated that it collaborates with certain CSOs through Memorandums of Understanding and by implementing concept notes aligned with its Annual Work Plan and Strategic Note. The Country Office considers that these modalities present lower risks than formal partner agreements, as they do not involve the transfer of financial resources. This strategy and approach was not clearly identified in the Strategic Note.

Evaluations conducted were limited in scope: Although a Country Portfolio Evaluation was under way at the time of the audit and an informal midterm review of the Strategic Note was conducted, only one non-core project evaluation (a joint project funded by the Peacebuilding Fund) has been completed during the Strategic Note period (2022–2026). Project-level evaluations inform programme and project design to enable timely course correction and ensure accountability for results and evidence-based decision-making.

Weaknesses in annual report data validation: IAS was unable to fully validate selected data points from the 2025 annual report due to insufficient supporting documentation. In some cases, underlying data were not accessible, reportedly due to staff turnover; while in other cases, the data and documentation available did not provide sufficient evidence to substantiate the achievement of intended outcomes. For example, for social media reach, the evidence available did not demonstrate enhanced knowledge or skills among the target population.

Please refer to the 2026 Cameroon Country Portfolio Evaluation for further review of the current Strategic Note.

Root cause: Insufficient strategic prioritization and results-based management practices, combined with limited evaluations and weak review of reporting.

MANAGEMENT ACTION (MEDIUM):

Action 2: The Country Office to perform the following actions for consideration and incorporation in development of its next Strategic Note:

- Complete final evaluations for the two projects concluded in 2024 and 2025 by the end of 2026. The results will be considered as part of development of the next Strategic Note.
- Prioritize thematic areas based on available resources and comparative advantage to maximize impact and strengthen engagement with CSOs
- Include a midterm review of the Strategic Note to enable timely course correction, strengthen accountability for results and improve evidence-based decision-making

Implementation date: 31 December 2026

Action 3: The Country Office to strengthen the methodology, data collection and validation for annual reporting by using a centralized worksheet or repository to capture and review data and supporting evidence before it is entered into the Results Management System.

Implementation date: 31 December 2026

OBSERVATION 3: PROJECT DESIGN AND IMPLEMENTATION (MEDIUM)

The Country Office had signed a limited number of new donor agreements and developed a limited number of projects during the period under review. As a result, the majority of projects IAS reviewed related to earlier periods. This also limited some aspects of the review. For example, project design and set-up controls could not be tested against the current PPG as they were set-up before then (and out of scope of the audit period). In general, the projects reviewed had ProDocs, workplans, budgets, results frameworks and indicators. However, the projects experienced implementation issues and delays, and not all risks were effectively managed. While some of these issues were outside the control of the Country Office, others could have been avoided or better managed through improved controls.

Unreasonable durations and insufficient technical capacity for construction projects: There were delays in the implementation of partner-led infrastructure activities. In two projects, which began in 2021 and 2023, with constructions activities, both were delayed, and the duration of the two partner agreements involving construction activities were too short given the challenging operating environment in Cameroon. For example, one of the projects initially planned for completion within six months remained incomplete after nearly one year. This indicates weaknesses in project planning, monitoring and enforcement of agreed implementation timelines.

To support oversight of the construction activities undertaken by partners, the Country Office had an in-house engineer; however, the position ended in December 2025, and the construction has not yet been completed. The absence of an in-house engineer (or one at Regional or HQ level that could provide as needed or ad hoc assistance) with technical oversight and quality assurance may expose the Country Office to risks, particularly at handover. While risks were somewhat mitigated by the use of another UN agency to perform the construction, the Country Office remains accountable for results and the accountable use of resources and should ensure access to appropriate technical expertise at handover to confirm that the output meets the required standards and specifications.

The Country Office noted that retaining an engineer was not considered an efficient or cost-effective option due to security constraints in the North-West region where the construction is being undertaken and restrictions on field missions. However, technical expertise would be mobilized on an as-needed basis at the handover stage to support the quality assurance process.

Unrealistic construction timelines and insufficient technical resourcing increase the likelihood that infrastructure outputs are not completed within agreed time frames and to the expected quality, potentially affecting project delivery and achievement of planned results.

Frequent use of no-cost extensions: Project extensions are permitted if agreed and approved by the donor. However, all the Country Office projects reviewed required no-cost extensions. While the extensions were all approved by the relevant donors, regular extensions indicate that the initial implementation timeline may not have been realistic. While some delays were due to external factors, such as security constraints and delays in fund transfers, effective project design and planning, should set realistic timelines considering implementation capacity, risks and operational constraints. Frequent extensions may delay achieving results and pose financial and reputational risks.

Misalignment between HR plans and personnel charged: Personnel charged to projects were not always aligned with the project HR plans defined in project documents, creating possible non-compliance with donor requirements and project budgeting provisions.

Unliquidated cash advances on projects which have ended: Projects should be operationally closed upon reaching their end date and should be financially closed within one year thereafter. IAS noted that three projects were listed as ongoing despite being beyond their end date. In addition, based on Quantum reports provided by Country Office, these three projects still reflected advances that were not liquidated nor reflected as expenditure, which prevents financial closure. For example, one project should have been operationally closed at the end of December 2024; however, according to a Quantum report provided by the Country Office in mid-May 2026, the project was still ongoing and had a negative advance of approximately US\$ 30,000. More research by the Country Office is required to understand this further. Another project, which should have been operationally closed in January 2026, had an unliquidated advance of approximately US\$ 50,000. Advances that are not liquidated in a timely manner may lead to (a) inaccurate financial reporting, as expenditure may be inaccurate; and (b) a delay in the financial closure of projects and financial reporting, potentially resulting in non-compliance with donor requirements. They may also be indicative of financial risk that needs to be addressed.

Inconsistent documentation and tracking of target population: UN Women Policy, Procedure and Guidance advises Country Offices and implementing partners to maintain accurate, complete, and verifiable records of target population or project participants, including supporting documentation to substantiate reported results and ensure effective monitoring and reporting.

Based on the review of project and partner documentation, IAS noted inconsistencies in the documentation and tracking of target population. As noted in the report observations 2 and 10, records were incomplete, not systematically maintained, and in some instances, results reporting lacked sufficient supporting evidence to validate the reported number and profiles of the target population.

The lack of consistent and reliable target population documentation increases the risk of inaccurate reporting of programme results, limits the ability to verify achievement of outputs and outcomes, and may undermine transparency, accountability, and informed decision-making.

Root cause: Weak project planning and inadequate oversight of implementation.

MANAGEMENT ACTION (MEDIUM):

Action 4: The Country Office to implement robust quality assurance procedures of project concept notes and project documentation to ensure they are complete and accurate, as well as ensuring:

- Project timelines are realistic and aligned with the operating environment and the Strategic Note period;
- All activities are supported by accurate plans, including ensuring construction-related activities are supported by appropriate technical oversight at key stages.
- Target population or project participant data is maintained securely, and processes are in place to ensure data is accurate, complete, and verifiable records of project participants are consistent and reliable project participant documentation.
- The Country Office to implement robust oversight of project activities, including monitoring and follow-up to ensure timely liquidation of project advances, operational closure and financial closure

Implementation date: 31 March 2027

Project Design and Documentation: The Country Office entered into a limited number of new donor agreements and developed a few new projects during the period under review. Consequently, most of the projects assessed pertained to earlier periods.

As a result, IAS was unable to adequately assess key controls related to project design and set-up, as these fell outside the audit scope period and with previous PPG. However, it was noted while reviewing the documentation that monitoring was mentioned only at a very high level in projects documents, and detailed monitoring plans were generally missing. The updated PPG requirements had not yet been rolled out for the projects reviewed, further constraining the assessment of compliance with current monitoring standards.

Advisory note: The Country Office to ensure that all new projects are designed and include controls outlined in the new project PPG requirements.

OBSERVATION 4: PROGRAMME PARTNER MANAGEMENT (HIGH)

From its review of a sample of partner agreements, IAS identified the following areas for improvement: weaknesses in Project Appraisal Committee (PAC) processes, capacity assessments, partner reporting, management of partner advances, timely extension of partner agreements and the use of consecutive partner agreements.

Inappropriate composition of the Local Project Appraisal Committee (LPAC): According to the PPG,¹ a small Country Office Project Appraisal Committee (PAC) should be established for the approval of projects and partners based on the delegated levels,

Furthermore, the LPAC must include one Regional Office representative designated by the Regional Director; a thematic expert, where applicable; personnel with expertise in planning and monitoring; the Risk Management Focal Point; the Human Resources Focal Point; a Procurement Specialist or Analyst; an Operations and/or Finance Specialist; and, where necessary, representatives from other Country Offices with relevant programmatic and/or operational expertise.

Based on IAS' review of LPAC minutes, the composition of the Cameroon Country Office LPAC included staff from sister agencies; which, according to the PPG, is not permissible. The Programme Support Management Unit further clarified that participation of sister agencies is only allowed for joint projects, which was not applicable in most of the cases reviewed. In addition, the LPAC did not include a Regional Office representative.

Sister agency personnel may not be fully familiar with UN Women's policies and procedures. This may result in non-compliance with PPG requirements and may also contribute to a weak audit trail and insufficient documentation to adequately justify decisions.

In cases where the Country Office has limited internal capacity to form a quorate LPAC, it is advisable to consult with other UN Women Country Offices or the Regional Office to ensure appropriate compliance and oversight.

Risk-based capacity assessments and non-compliance: Based on a review of PGAMS data, all partners of the Country Office were rated as "Low." However, a review of a sample of partner agreements found that the required controls and documentation for partner risk-based capacity assessments were

incomplete or insufficient to justify "Low" ratings, with the capacity assessments not always being performed in PGAMS as required. Additionally, the observations identified in this report, and from other reviews such as the partner audits that identified several financial audit recommendations that were long-outstanding, weakens the justification for assigning "Low" risk ratings.

Incomplete documentation of partner review controls and inconsistent use of PGAMS: Furthermore, other partner-related documentation and controls, such as competitive selection processes, including conflict-of-interest declarations, and partner orientation, were at times incomplete, insufficient, or missing (see also Finding 11). In other cases, documentation was available but not uploaded into PGAMS to enable oversight by the Country Office, Regional Office and headquarters. For example, partner reports were not uploaded into PGAMS to enable tracking of timely reporting. Such gaps increase the risk of conflicts of interest not being detected, poor implementation quality, inconsistent results, financial risk that advances cannot be liquidated and inability to retain institutional knowledge.

Insufficient management of partner advances and liquidation: The PPG suggests that a portion of funds should be withheld from partners until they have delivered under the partner agreement to mitigate risk, as this strengthens UN Women's control, accountability and performance assurance in partner implementation. Linked to partner advances, IAS noted that, in several partner agreements, advances were disbursed in full without withholding any funds. Not adhering to PPG guidance on withholding funds weakens control over partner advances and threatens the ability to liquidate.

In 2025, the Country Office hired a Programme Management Support Analyst responsible for reviewing partner liquidation, including supporting documentation. This should help to resolve some of the issues identified above.

Partner agreement for an event: Partner agreements are intended for programmatic implementation by partners, not for straightforward procurement; however, IAS noted that a partner agreement was used to pay for an event. While the event may have involved hosting a programmatic activity, the partner agreement was not the correct mobility and may not have the correct protections for UN Women for the product/service being delivered.

¹ Project Initiation, Planning and Approval Procedure paragraph 5.26.3

UN-to-UN agreement management: A no-cost extension is required when a partner needs additional time to complete activities without requesting additional funding. IAS identified a UN-to-UN agreement, which was material as it amounted to roughly \$435,000, that was not extended despite ongoing implementation. Without a contractual agreement in place, UN Women has little protection against potential non-performance and issues with liquidation of advances.

Multiple partners with consecutive agreements: Partner agreements should be set-up to reflect the project they support and the work required, with extensions (no-cost or cost) applied where additional time is required.

IAS identified two cases in which partner agreements were issued in close succession for the same partners and projects, when it appears extensions would have been more appropriate.

The Country Office indicated that this approach was followed because the first agreement covered the initial funding installment and expired thereafter. The second agreement covered the subsequent installment, which had already been referenced in the initial agreement.

Root cause: Inadequate capacity, knowledge and enforcement of partner management controls, and insufficient quality assurance over partner agreement design, documentation and monitoring.

MANAGEMENT ACTION (HIGH):

Action 5: The Country Office, with active support and oversight from the Regional Office, to strengthen its programme partner management capacity, ensuring:

- Effective use of partner agreements to manage the partner's delivery and implementation modality.
- No-cost extensions are processed and documented on a timely basis when implementation periods change.
- Advances are made in line with the PPG.
- Ongoing review of the quarterly partner reports to ensure advances are liquidated based on certified expenditure.
- All relevant committee members complete conflict-of-interest declarations before participating in selection and appraisal processes
- Supporting documentation for partner selection, capacity assessments, expenditure certification and liquidation review are complete and retained.

Implementation date: 31 March 2027

OBSERVATION 5: RISK MANAGEMENT (MEDIUM)

The Country Office generally followed corporate risk management processes and completed its risk register with actions, timelines and mitigation owners. However, the process for reviewing and rating risks to ensure they accurately reflect reality may require improvement. Based on the audit fieldwork and concerns raised by the Country Office, IAS expected certain risks, such as Resource Mobilization/Funding and Programme Partner risks, both currently rated 9 out of 25, to be rated higher. Both were assessed at Likelihood 3 (moderately likely) and Impact 3 (moderate).

Root cause: Insufficient consideration of contextual factors and stressors. Key drivers such as limited resources, changes in donor environment and partner-related risks not fully factored into the scoring of risk likelihood and impact.

MANAGEMENT ACTION (MEDIUM):

Action 6: The Country Office to review and re-assess the risk ratings assigned to key risks within the risk register to ensure they accurately reflect the likelihood and potential impact. This will include consideration of operational constraints, such as limited resources, and the strategic importance of risks related to resource mobilization and programme partners. The updated risk ratings will be regularly reviewed to ensure alignment with the evolving risk environment

Implementation date: 31 December 2026

B. Governance, risk management and internal controls

KEY OBSERVATIONS AND CONCLUSIONS

OBSERVATION 6: OFFICE STRUCTURE (HIGH)

A stable and appropriate office structure is essential for effective governance, performance, and operational oversight.

During the audit period, management undertook several initiatives to stabilize the office and improve its functioning, including establishing regular all-staff meetings, weekly programme meetings and measures to support personnel well-being.

However, the Country Office's current organizational structure and resourcing are not aligned with the evolving operational and financial context. Over the past year, the Country Office has experienced personnel changes, primarily driven by the closure of major projects and ongoing funding constraints. This has resulted in the discontinuation of multiple personnel contracts, which disrupts continuity and weakens institutional memory. Furthermore, some personnel contracts that were about to expire have been discontinued without a holistic strategic assessment of the roles and capacities required to deliver the Country Office's objectives aligned with realistic available resources.

Some key functions, including the Programme Management Specialist and Monitoring and Evaluation, were funded through one-time allocations and therefore did not have on-going funding, which raises sustainability risks.

Due to staffing gaps, limited resources and the freezing of posts, several thematic areas did not have dedicated leads. As a result, personnel were undertaking multiple roles across thematic areas. For example, the Programme Coordination Analyst (Governance) was responsible for Governance, Humanitarian, and Women, Peace and Security, and was serving as the coordinator of the UNCT Gender Theme Group. Similarly, leadership for certain thematic areas was not clearly defined, with no designated lead for Ending Violence Against Women and Girls, and Women's Economic Empowerment being managed by the Programme Management Specialist with support from other programme staff. Additionally, the Country Office did not have a dedicated Operations Manager. The role has been performed by a local Finance Associate for many years.

Such conditions can create gaps in coordination, technical leadership, oversight, clarity of roles and an increase in the risk of burnout; all of which may impede the desired delivery, staff welfare and impact.

Root cause: Primarily due to prolonged funding constraints and the closure of major projects, resulting in high staff turnover and the freeze of recruitment for some positions or the discontinuation of personnel, including in operational roles. No functional review has been performed to realign strategy, objectives and resourcing.

MANAGEMENT ACTION (HIGH):

Action 7: The Country Office, in coordination with the Regional Office and headquarters, to review and realign its organizational structure to ensure it is fit-for-purpose, sustainable and aligned with its operational and financial context.

In particular, the Country Office to:

- Review the office's structure and consult the Regional Office on the operational staffing requirements for a small Country Office (e.g. Operations Manager) to strengthen operational oversight, coordination and internal controls.
- Undertake a strategic workforce planning exercise to align staffing with priority thematic areas, ensuring clear roles, responsibilities and accountability.
- Reduce reliance on short-term or unstable funding for core functions by identifying sustainable funding mechanisms within the Strategic Note and resource mobilization efforts.
- Rationalize workload distribution to avoid excessive "double" or "triple-hatting" and ensure adequate leadership coverage across all thematic areas.
- Monitor and periodically review the Country Office's organizational structure to ensure continued alignment with programme delivery needs, funding realities and risk exposure.

Implementation date: 31 March 2027

C. Operations

KEY OBSERVATIONS AND CONCLUSIONS

OBSERVATION 7: BUDGET AND FINANCIAL MANAGEMENT (HIGH)

The Country Office is currently facing financial constraints due to limited donor funding, furthermore several projects have come to an end and been closed. Effective financial management and monitoring is essential to ensure the ongoing sustainability of the office and prevent and identify risk and potential issues. The following areas of improvement have been identified.

Lack of formalized processes for project cash advances:

According to the PPG, cash disbursement of Daily Subsistence Allowance (DSA) to event participants should be avoided due to the increased risk of impropriety and inadequate safeguarding of human and financial resources. Low-value cash DSA payments may be made by UN Women staff only in exceptional cases, with a total ceiling of US\$ 5,000 per event. In such cases, applicable standard operating procedures and guidance issued by headquarters Procurement and/or Finance must be strictly followed. Any deviation from this modality requires approval from the Director, Division of Finance and Administration.

Many Country Office projects included hosting training and events, which provide DSA for attendees. Due to challenges with third-party cash payment companies that previously provided cash payments to attendees, and in the absence of guidance or policy from the regional office or headquarters, the office developed and implemented a local process. The current process that was being followed involves preparation of a request by programmatic personnel and approval of the request and related activity documentation by the Country Representative, transfer of funds to UN Women staffs' personal bank accounts, cash withdrawal and distribution from UN Women staff to project teams to distribute the funds to meeting participants, after the funds have been disbursed and the activity is completed any remaining cash should be deposited into the Country Office bank account managed by UNDP. The project team members will provide the deposit slips, along with all necessary supporting documentation, to Finance in order to liquidate the cash advance. However, these local procedures have not been formally documented, and it was unclear whether the Country Office had obtained approval from the Division of Finance and Administration if there were instances of deviations. The process itself may also create risks and be

unduly complex.

Without a locally documented procedure that is corporately approved, the process may not be followed consistently in line with HQ expectations to manage risk, and there is a lack of clarity on responsibilities and accountability. Notwithstanding the above, as these processes involve the distribution of cash and the use of staff personal bank accounts, there may be an increased risk of unauthorized transactions and the potential for misuse of funds. In addition, this shifts significant responsibility onto staff which is not part of their job description and could raise fiduciary and/or security risks to them or the organization.

While the Country Office has made efforts to secure a new third-party cash payment provider, progress has been significantly delayed due to unclear ownership of the issue, misunderstandings and insufficient follow-up. Note, there is an outstanding action from previous IAS work, unrelated to this audit of the Country Office, for HQ to develop a cash-based interventions policy that would also assist in management of this process and risk.

Lack of documentation to support key transactions:

A review of transactions identified gaps in the completeness and consistency of supporting documentation, particularly relating to budget revisions/rephasals and Zero Dollar Invoices, indicating weaknesses in the application of established procedures and review controls.

The documentation for project revisions and rephasals (e.g. email correspondence) was insufficient, and no formal checklists were completed or subject to management review or approval. A sample review of Zero Dollar Invoices identified unclear justifications, missing supporting documentation, unreconciled amounts and the absence of completed checklists. In some cases, transactions were approved without adequate evidence. Overall, there is insufficient enforcement of procedures and inadequate review to ensure completeness, accuracy and consistency prior to approval. This may lead to increased risk of errors, misstatements and unauthorized transactions.

Payment errors: A significant number of payment failures were noted during the period under review. While all payments were eventually processed, the primary cause of the initial payment failure was linked to issues with supplier banking information. Strengthening supplier data

maintenance and validation processes is needed to reduce recurring failures and administrative burden.

Lack of formal validation for allocation of common operational costs: A spreadsheet is used to allocate common costs across projects; however, it is unclear whether it is regularly reviewed and updated. Although programme inputs are requested, there is no standardized methodology or formal validation process to ensure consistency and completeness.

Root causes: Weaknesses in internal control design, documentation, enforcement, and process efficiency, combined with capacity constraints and the lack of corporate policy. Lack of adequate operational oversight.

MANAGEMENT ACTION (HIGH):

Action 8: The Country Office to:

- Enforce requirements for budget revisions, rephasals and Zero Dollar Invoices. Management to ensure that standardized checklists are consistently used, clearly documenting the justification and rationale for changes, with supporting documentation. These checklists will be systematically reviewed and formally approved by the appropriate management authority prior to submission or processing.
- In consultation with the Department of Finance and Administration, formalize and streamline the Project Cash Advances process; secure a contract with a third-party payment provider; and ensure that advances are reconciled on a timely and regular basis.
- Strengthen controls over supplier registration and maintenance of supplier banking information by implementing robust verification and periodic review procedures.
- Establish and document clear procedures for the allocation of common operational costs, including defined roles and responsibilities for Finance and Programme Managers. The allocation of common operational costs to be reviewed and updated on a regular basis to reflect current project funding and cost-sharing arrangements. In addition, management should introduce a standardized review and validation process to ensure that inputs provided by Programme Managers are complete, consistent and appropriately approved prior to implementation

Implementation date: 31 March 2027

OBSERVATION 8: ASSET MANAGEMENT (MEDIUM)

According to the Quantum In-Service Report (asset register dated 26 February 2026), the Country Office had 64 capital assets. IAS noted the following ineffective controls for the recording and management of assets.

Significant number of vehicles: The Country Office maintains a vehicle fleet that appears to exceed its operational needs. As of the review date, nine vehicles were recorded in the asset register, including two being used by programme partners. In accordance with the Asset Management Policy, fleet size should be aligned with staffing levels; however, the number of vehicles maintained exceeded the level prescribed for an office of this size.

While some vehicles have been identified for disposal, they continue to be maintained, potentially resulting in additional costs.

The Country Office indicated that the higher number of vehicles reflects the operational context, including the need for frequent domestic travel involving road-based field missions. This should be evaluated considering both operational requirements and the full cost of ownership, including fuel and maintenance. Vehicles identified for disposal should be processed in a timely manner in accordance with policy.

Vehicles used by third parties: Some Country Office vehicles were being used by external partners. UN Women vehicles should be owned, used and controlled by the organization. Where assets are intended for use by government counterparts or partners, they should be procured as programme expenditure rather than captured as UN Women assets and capitalized.

The Country Office indicated that the procurement of vehicles was planned under two project budgets. In accordance with the donor agreements, these vehicles are to be transferred to the government upon completion of the projects.

Weaknesses in physical verification: Weaknesses were noted in the annual physical verification process and in the maintenance of asset records. The asset focal point participated in the verification process, contrary to policy requirements. In addition, verification results were not consistently reconciled with asset records to confirm the existence, ownership, control, utilization and continued need of the asset.

Root cause: Inconsistent application of asset management procedures and insufficient oversight to ensure assets are accurately recorded, periodically verified, aligned with operational needs.

MANAGEMENT ACTION (MEDIUM):

Action 9: The Country Office to:

- Ensure that all capital assets recorded, including buildings and vehicles, are owned, used and controlled by UN Women. Further verification will be carried out based on the available information, and necessary adjustments will be made where applicable.
- Follow up on the two vehicles identified for disposal to ensure that their write-off is carried out in accordance with the applicable policy and as soon as possible. In addition, the status of vehicles used by ministries will be regularized in line with guidance from the Asset Management Unit. Take measures to strengthen the annual verification process by ensuring compliance with the required composition of the verification team and by improving the reconciliation of results with the asset registers.

Implementation date: 31 July 2027

OBSERVATION 9: TRAVEL MANAGEMENT (MEDIUM):

The Country Office has processes in place to approve and oversee travel; however, IAS identified the following weaknesses in the travel authorization, ticketing and claims management process:

- The UNALL system is not consistently used for approving travel and related expenditure, resulting in some travel arrangements being initiated or ticketed before formal approval is obtained.
- At times, information captured in the system related to travel routes and DSA-eligible locations was incomplete, potentially affecting the accuracy of DSA calculations.
- Travel is not always approved and ticketed at least 21 days in advance as required by the Duty Travel Policy, limiting the ability to obtain cost-efficient fares and increasing the risk of non-compliance with established procedures.

There were gaps in the completeness and retention of supporting travel documentation, including approved Terms of Reference for travel, documentation of personal deviations, evidence of multiple quotations being obtained, flight ticket details and justification for late or post-travel requests. In some cases, evidence of appropriate approval was maintained outside the system, and, in other cases, the documentation was not available.

Travel claims are not consistently processed within the required 30-day time frame, increasing the risk of delays in reimbursements and non-compliance with travel policies.

The Country Office acknowledged the shortcomings identified. At the initial stage of UNALL implementation, the Country Office experienced challenges with travel profile configuration and user adaptation to the new system, resulting in occasional delays in initiating travel requests in the platform

Root cause: Inadequate enforcement of travel control procedures and insufficient oversight over travel approval, documentation and claims processing.

MANAGEMENT ACTION (MEDIUM):

Action 10: The Country Office is implementing measures to improve oversight of travel approvals and ensure the timely submission of travel requests and travel claims.

Implementation date: 31 August 2026

OBSERVATION 10: ICT/RECORDS MANAGEMENT (MEDIUM)

During IAS' review of various areas, including projects, programme partners and financial management, the Country Office could not always provide the required documentation, whether stored in corporate systems or shared platforms.

SharePoint – the organization's approved platform for secure storage, organization and access to information – was not being effectively utilized. For example, when documentation is maintained, personnel tend to store documents in individual storage locations rather than on the shared platform, including sensitive data such as identifiable project participant information.

Clear audit trails were not consistently maintained, as documents were often not dated or signed by all relevant parties, or did not clearly indicate preparation and review.

The Country Office acknowledged the identified shortcomings, noting that they largely stem from gaps in monitoring and internal control practices.

Root cause: Inadequate oversight over the use of approved corporate platforms, and lack of appreciation of the importance of document retention and audit trail requirements.

MANAGEMENT ACTION (MEDIUM):

Action 11: The Country Office has committed to strengthening compliance with organizational standards in information management and audit trail requirements, and to ensuring rigorous follow-up on the implementation of corrective measures. The Country Office to:

- Organize targeted training sessions on corporate platforms (SharePoint, PGAMS, Quantum).
- Enhance staff awareness of the mandatory use of SharePoint for storing official documentation.
- Establish quarterly internal controls over document management practices.
- Strengthen compliance with requirements for recording and regularly updating partner information in PGAMS.
- Integrate document compliance requirements into supervisory processes, including verification of mandatory fields (date, signatures, authors, reviewers) and adherence to validation protocols.

Implementation date: 31 March 2027

ANNEX 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES

A. AUDIT RATINGS

Satisfactory	The assessed governance arrangements, risk management practices and controls were adequately established and functioning well. Issues identified by the audit, if any, are unlikely to affect the achievement of the objectives of the audited entity/area.
Some Improvement Needed	The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area.
Major Improvement Needed	The assessed governance arrangements, risk management practices and controls were established and functioning, but need major improvement. Issues identified by the audit could significantly affect the achievement of the objectives of the audited entity/area.
Unsatisfactory	The assessed governance arrangements, risk management practices and controls were either not adequately established or not functioning well. Issues identified by the audit could seriously compromise the achievement of the objectives of the audited entity/area.

B. PRIORITIES OF AUDIT OBSERVATION

High (Critical)	Prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women.
Medium (Important)	Action is required to ensure that UN Women is not exposed to risks. Failure to take action could result in negative consequences for UN Women.
Low	Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the management of the audited entity/area, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.

UN WOMEN EXISTS TO ADVANCE WOMEN'S RIGHTS, GENDER EQUALITY AND THE EMPOWERMENT OF ALL WOMEN AND GIRLS.

As the lead UN entity on gender equality and secretariat of the UN Commission on the Status of Women, we shift laws, institutions, social behaviors and services to close the gender gap and build an equal world for all women and girls. Our partnerships with governments, women's movements and the private sector coupled with our coordination of the broader United Nations translate progress into lasting changes. We make strides forward for women and girls in four areas: leadership, economic empowerment, freedom from violence, and women, peace and security as well as humanitarian action.

UN Women keeps the rights of women and girls at the centre of global progress – always, everywhere. Because gender equality is not just what we do. It is who we are.



220 East 42nd Street
New York, New York 10017, USA

unwomen.org
facebook.com/unwomen
x.com/un_women
youtube.com/unwomen
flickr.com/unwomen