

Background Note: Briefing to the Executive Board, First Regular Session 2023

UN-Women updated management actions on the recommendations of the United Nations Board of Auditors for 2021: Status of implementation

Summary

The Executive Director is pleased to submit the updated status and detailed management actions to implement the recommendations contained in the Report of the Board of Auditors for the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) for the year ended 31 December 2021 (A/77/5/Add/12).

The result of the United Nations Board of Auditors' (henceforth referred to as "the Board of Auditors" or "the Board") 2021 audit and our steady progress in addressing their recommendations attest to the Executive Director's continued commitment to leading UN-Women in promoting fiscal responsibility and integrity. Together with prioritized transparency and accountability, the timely implementation of the Board's recommendations supports the Entity's desire of ensuring that processes and systems are fit for purpose to allow the increase of impact of UN-Women work towards the equality and leadership of women and girls worldwide.

UN-Women is pleased to receive another unqualified audit opinion from the Board of Auditors on the Entity's financial statements for the year ended 31 December 2021. This marks UN-Women's eleventh consecutive "clean" audit opinion since its inception. It reaffirms that the Entity's internal governance, risk management, and controls are evolving as a solid framework for effective and efficient operations to support the achievement of UN-Women's strategic objectives.

UN-Women aims to surpass the Board of Auditors' recently reported implementation rate of 72% (21 of 29) for previous years' recommendations. As of the fourth quarter of 2022, UN-Women's relentless efforts in addressing the recommendations from the Board of

Auditors have already resulted in completed management actions for 59 percent of outstanding recommendations as of 31 December 2021, or 16 of the total 27 [i.e., 8 remaining from 2020 plus 19 newly issued in 2021].

UN-Women, to date, has no remaining long outstanding audit recommendations from the Board of Auditors. Needed actions have been completed for all prior years' audit recommendations issued for 2017 to 2019 and the recommendations closed by the Board of Auditors.

Elements of a decision

The Executive Board may wish to: (a) take note with appreciation the eleventh unqualified audit opinion issued by the Board of Auditors on the financial statements of UN-Women for the year ended 31 December 2021; (b) acknowledge the steady progress made by UN-Women in implementing the audit recommendations of the Board of Auditors and support UN-Women's efforts of not having any long outstanding recommendations from the Board of Auditors.

I. Overview

1. *For the eleventh consecutive year, UN-Women has received an unqualified audit opinion on the Entity's financial statements from the Board of Auditors.*
2. *The report of the Board of Auditors for the year ended 31 December 2021 A/77/5/Add.12 indicated that the Board did not identify significant errors, omissions, or misstatements from reviewing the financial records of UN-Women. However, the Board determined the scope for improvements in the areas of strategic planning, procurement management, contributions, policy procedure and guidance, human resources, and information communications technology. The Board of Auditors issued 19 recommendations, including 5 main (high-priority) recommendations, further elaborated in the present document.*
3. *Presented in the Board's Audit Report, UN-Women fully implemented 72 percent or 21 of the 29 outstanding recommendations that were open at the beginning of the financial year 2020. UN-Women has continuously advanced in addressing outstanding recommendations and, as of the fourth quarter of 2022, has already completed actions for 59 percent of the outstanding recommendations as of 31 December 2021 or 16 of the total 27 recommendations, [i.e., 8 remaining prior year (2020) recommendations plus 19 newly issued in 2021].*
4. *UN-Women is steadily maturing in its practice of enterprise risk management and improving its framework for policy oversight. UN-Women has also strengthened monitoring of compliance to the recording of project expenditures reported by implementing partners and information security in the field.*

II. Introduction

5. Pursuant to the UN-Women Executive Board decision 2022/1, para 5 on further harmonization with other United Nations funds and programmes of the reporting format of the management response to the report of the United Nations Board of Auditors and implementation of recommendations, the present management response has been reformatted as agreed with the United Nations Development Programme, the United Nations Capital Development Fund, the United Nations Population Fund, the United Nations Office for Project Services, and the United Nations Children’s Fund, to provide the Executive Board with comparable reporting on the key findings and recommendations of the report of the Board of Auditors for the year ended 31 December 2021.
6. The present management response likewise continuously addresses the UN-Women Executive Board decision 2017/9 para 6, which states: *“Requests UN-Women to present to the Executive Board the more detailed management response to the United Nations Board of Auditors report prepared for its contribution to the “Report of the Secretary-General on the Implementation of the recommendations of the Board of Auditors on the financial statements of the United Nations funds and programmes for the financial period ended 31 December 2016”.”*

III. Status of recommendations for the year ended December 2021

7. The Board of Auditors issued 19 new recommendations for 2021. Tables 1 & 2 below summarize the implementation status as of 22 November 2022 of both the **main and all recommendations** for the financial period that ended on 31 December 2021.

Table 1. Status of main recommendations for 2021 by thematic area

<i>UNBOA Report thematic area</i>	<i>Total</i>	<i>Closure requested</i>	<i>Under implementation</i>	<i>Closed by UNBoA</i>
<i>Strategic Planning</i>	1	-	1	-
<i>Programme Management</i>	2	-	2	-
<i>Procurement Management</i>	2	-	2	-
Total	5	-	5	-
Percentage	100%	0%	100%	0%

Table 2. Status of all recommendations for 2021 by thematic area

<i>UNBOA Report thematic area</i>	<i>Total</i>	<i>Closure requested</i>	<i>Under implementation</i>	<i>Closed by UNBoA</i>
<i>Strategic Planning</i>	1	-	1	-
<i>Programme Management</i>	7	1	2	4
<i>Procurement Management</i>	3	-	2	1
<i>Contributions</i>	1	1	-	-
<i>Policy, Procedure and Guidance</i>	2	-	-	2
<i>Human Resources</i>	2	-	2	-
<i>Information, Communication and Technology</i>	3	-	1	2
Total	19	2	8	9
Percentage	100%	11%	42%	47%

8. The following paragraphs report on the updated status and detailed management action plans for every recommendation the Board of Auditors issued for 2021.

A. Strategic Planning

9. **In paragraph 33, the Board recommended that UN-Women introduce, as part of the ongoing development of the new enterprise resource planning system "Quantum", a stronger interface between the UN-Women corporate systems for financial management and the system for planning and results' management, with the aim of reducing manual interventions and provide greater systemic flexibility to the end-users in order to ensure a complete alignment of approved annual workplan activities with financial resources used.**

Department(s) responsible: Strategy, Planning, Resources, and Effectiveness Division
Status: In Progress
Priority: High
Target date: Second quarter of 2023

10. The testing of Phase I of the new RMS-Quantum system integration has been completed. The system now ensures that financial resources are clearly aligned with planned results in the Strategic Plan and Strategic Notes/Work Plans (SN/WP). The system requires users to link every project activity to an SN/WP activity in RMS. Therefore, expenditures recorded through Quantum are directly

linked to SN/WP Activities, enabling complete alignment of resources to results. Phase II of the RMS-Quantum system integration will ensure greater flexibility and accuracy of alignment of project activities to SN/SP/WP activities, outputs, and outcomes, through the introduction of a “pick & choose” facility. This will eliminate the need for manual interventions by users and, therefore, greater data accuracy. The specifications for the pertinent system requirements are being finalized with developers. Phase II is aimed to be developed and tested before Quantum’s rollout in early 2023. Nevertheless, should there be any delays stemming from general delays with Quantum’s full rollout, UN Women has measures in place to ensure the quality and accuracy of alignment data as part of the Phase I approach.

B. Programme management

11. In paragraph 41, the Board recommended that UN-Women address the partners' audit financial findings in a timely manner, with the aim to generate certainty regarding the proper use of the resources transferred to the partners.

Department(s) responsible: Policy, Programme, Intergovernmental Division
Status: In Progress
Priority: High
Target date: Fourth quarter of 2022

12. UN-Women has improved the corporate monitoring of partner audit financial findings closures by designating a corporate business process owner for the partner audit portfolio. UN-Women continues to monitor the closure of partner audit financial findings for the 2021 audit and will treat any outstanding financial findings in line with the Procedure for the Resolution of Audit Recommendations.

13. In paragraph 42, the Board recommended that UN-Women resolve the long-standing partners' audit financial findings in a swift manner, in order to clarify the use of the funds transferred to partners in the prior years.

Department(s) responsible: Policy, Programme, Intergovernmental Division
Status: In Progress
Priority: High
Target date: Fourth quarter of 2022

14. UN-Women’s corporate monitoring of partner audit financial findings closures has been strengthened with a designated corporate business process owner for the partner audit portfolio. UN-Women is continuously working on resolving the long-outstanding partners’ audit financial findings. The financial findings from 2012 to

2017 have been fully closed in 2022 through a one-time conclusive assessment exercise. Since the 2021 audit reports issuance, 59 percent of the outstanding 2018-2020 financial findings have also been resolved. UN-Women aims to close the remaining outstanding financial findings by 31 December 2022 while extending the timeline for those with valid reasons into 2023 in line with the Procedure for the Resolution of Audit Recommendations Arising from Project Partner Audits.

- 15. In paragraph 55, the Board recommended that UN-Women Tanzania Country Office request the funding authorization and certificate of expenditure forms in a timely manner and record the expenses in the correct period to which are executed, with the aim of the transactions and other events being recognized when they actually occur.**

Department(s) responsible: Tanzania Country Office
Status: Closed by the Board
Priority: Medium
Target date: Not applicable

16. The Board has assessed the additional measures introduced by UN-Women Tanzania Country Office to ensure expenses are recorded in the correct period in which they occurred. The Board considered this recommendation as implemented and closed.

- 17. In paragraph 56, the Board recommended that UN-Women Tanzania and Colombia country offices countersign any changes or amendments to the signed funding authorization and certificate of expenditure form, in order to record the accounting information accurately.**

Department(s) responsible: Tanzania and Colombia Country Offices
Status: Closed by the Board
Priority: Medium
Target date: Not applicable

18. The Board has assessed the steps taken by UN-Women Tanzania and Colombia country offices to ensure the accurate recording of accounting information from the signed funding and certificate expenditure (FACE) forms and that any changes to these signed FACE forms are properly countersigned. The Board considered this recommendation as implemented and closed.

- 19. In paragraph 57, the Board recommended that UN-Women Colombia and Bangladesh country offices improve their controls related to posting the expenses reported in the funding authorization and certificate of expenditure form in Atlas, in order to record the accounting information accurately.**

Department(s) responsible: Colombia and Bangladesh Country Offices

Status: Closure requested
Priority: Medium
Target date: Not applicable

20. UN-Women Colombia and Bangladesh country offices have improved their process controls for accurate posting in Atlas of the expenses reported in the funding authorization and certificate of expenditure (FACE) forms from partners. Details of improvements made are in the Report of UN Secretary-General A/77/322/Add.1 UN-Women considers this recommendation to have been implemented and requests its closure by the Board.

21. In paragraph 58, the Board recommended that UN-Women Colombia and Bangladesh country offices provide training and strengthen the capacity of the implementing partners in the use of the accounts and expenses classifications in the funding authorization and certificate of expenditure form.

Department(s) responsible: Colombia and Bangladesh Country Offices
Status: Closed by the Board
Priority: Medium
Target date: Third quarter of 2022

22. The Board has assessed the training carried out by the UN-Women Colombia and Bangladesh country offices to strengthen the capacity of the implementing partners in the use of the correct classification of accounts and expenses when completing the funding authorization and certificate of expenditure (FACE) form. The Board considered this recommendation as implemented and closed.

23. In paragraph 59, the Board recommended that UN-Women introduce, as part of the ongoing development of the new enterprise resource planning system "Quantum", stronger preventive controls in the classification and recording of the expenditures reported in the funding authorization and certificate of expenditure forms, with the aim of reducing manual interventions and human errors at the time of posting the funding authorization and certificate of expenditure forms.

Department(s) responsible: Management and Administration Division
Status: Closed by the Board
Priority: Medium
Target date: Not applicable

24. The Board has assessed UN-Women's creation of a new category of General Ledger expenditure accounts in the new enterprise resource planning system "Quantum" specifically for Partner Expenditures to be used to liquidate the funding authorization

and certificate of expenditure (FACE) forms. The Board considered this recommendation as implemented and closed.

C. Procurement management

25. **In paragraph 73, the Board recommended that UN-Women strengthen its internal controls with the aim that the Procurement Section at headquarters improve on its monitoring process for procurement activities based on risk, ensuring that solicitation methods are used appropriately, and the purchase orders are issued in accordance with the contracts established with suppliers.**

Department(s) responsible: Management and Administration Division
Status: In Progress
Priority: High
Target date: First quarter of 2023

26. UN-Women has taken steps to strengthen its internal controls for monitoring procurement activities and providing guidance to ensure the appropriate use of solicitation methods and issuance of purchase orders in line with the contracts established with suppliers. The Executive Director has endorsed the Roadmap to Strengthen UN Women’s Procurement and Travel services. Implementation is being resourced to allow the Management and Administration Division’s expeditious implementation.

27. **In paragraph 74, the Board recommended that UN-Women coordinate with business owners and the future users of the new enterprise resource planning “Quantum” of the procurement process, to raise system requirements in order to generate standard, timely and useful reports for users, which capture global data for all stages of the procure-to-pay cycle.**

Department(s) responsible: Management and Administration Division
Status: In Progress
Priority: High
Target date: First quarter of 2023

28. UN-Women is actively engaged with other participating UN agencies in configuring the new Quantum Oracle Cloud Enterprise Resource Planning system. Among the initial reporting tool requirements submitted by UN-Women is a helpful report for users that will capture global data for all stages of the procure-to-pay cycle. Recently, agency-specific reporting requirements were discussed in a few dedicated meetings, and it was reaffirmed that following the launch of Quantum, the reporting tool would be the focus area of developers and will be prioritized.

29. In paragraph 81, the Board recommended that the UN-Women Tanzania Country Office improve its internal controls, to ensure that purchase orders are created for all those purchases over \$2,500.

Department(s) responsible: Tanzania Country Office
Status: Closed by the Board
Priority: Medium
Target date: Not applicable

30. The Board has assessed the additional control mechanism introduced by UN-Women Tanzania Country Office to ensure that purchase orders are created for all purchases over \$2,500. The Board considered this recommendation as implemented and closed.

D. Contributions

31. In paragraph 89, the Board recommended that UN-Women include all regular resources and other resources contribution agreements into its enterprise resource planning system, to automatically convert these resources in foreign currencies into United States dollars.

Department(s) responsible: Management and Administration Division
Status: Closure requested
Priority: Medium
Target date: First quarter of 2023

32. UN-Women procedures have been amended, ensuring that all regular resources contributions agreements are included in the ATLAS PeopleSoft Enterprise Resource Planning system. The exact process will be guaranteed upon migration to the new Quantum Oracle Cloud Enterprise Resource Planning system, ensuring that all donor agreements, including regular resources agreements, will be entered into the system. UN-Women has completed all actions and requests the Board to assess and close this recommendation.

E. Policy, procedure and guidance

33. In paragraph 99, the Board recommended that UN-Women establish deadlines for each content owner to allow the Entity to update its policies, procedures and guidance in a timely manner, considering the necessary commitment that content owners must have and the monitoring activities for the authority levels in the business unit and the effects that non-compliance situations could generate.

Department(s) responsible: Strategy, Planning, Resources, and Effectiveness Division
Status: Closed by the Board
Priority: Medium
Target date: Not applicable

34. The Board has assessed the measures UN-Women has put in place to establish deadlines for each content owner to update policies, procedures, and guidance documents in a timely manner and the escalation protocol introduced if action is not taken. The Board considered this recommendation as implemented and closed.

35. In paragraph 100, the Board recommended that UN-Women enhance the participation of all levels of governance in the construction, formalization and update activities of policy, procedure and guidance thus the importance of the adequate policymaking process is established; therefore, UN-Women would have appropriate and up-to-date documentation to ensure its compliance with the underlying instructions.

Department(s) responsible: Strategy, Planning, Resources, and Effectiveness Division
Status: Closed by the Board
Priority: Medium
Target date: Not applicable

36. The Board has assessed the measures UN-Women has put in place to enhance the participation of all levels of governance in the policy cycle management process. The Board considered this recommendation as implemented and closed.

F. Human resources

37. In paragraph 109, the Board recommended that UN-Women implement a workplan in order to correct the lack of compliance with the mandatory training courses.

Department(s) responsible: Human Resources Division
Status: In Progress
Priority: Medium
Target date: Second quarter of 2023

38. UN Women, as part of its work plan to improve compliance with mandatory course completion, has identified the need for an organization-wide completion month in 2023, and actions for this are being developed. This is an addition to the review of policy for the completion of mandatory courses.

39. In paragraph 110, the Board recommended that UN-Women redesign the monitoring control related to mandatory training courses in order to mitigate risks of non-compliance, encouraging the engagement of all governance levels with these personnel obligations in a preventive manner.

Department(s) responsible: Human Resources Division
Status: In Progress
Priority: Medium
Target date: Second quarter of 2023

40. UN Women has been testing the new Learning Management System (LMS) available in the new Quantum Oracle Cloud Enterprise Resource Planning system. The ongoing test includes the system's capacity to notify, monitor, and report mandatory courses. Additionally, we will consider the developments and user experience of UNDP on LMS before deciding on the system best suited for UN-Women.

G. Information and communications technology

41. In paragraph 124, the Board recommended that UN-Women perform an information security assessment based on the risks of each type of office at all governance levels (global, regional and country) in order to improve the monitoring process.

Department(s) responsible: Management and Administration Division
Status: Closed by the Board
Priority: Medium
Target date: Not applicable

42. The Board has assessed the steps taken by UN-Women in performing information security assessment based on the risks of each type of office at all governance levels and in improving the related monitoring process. The action includes the UN-Women's Information Systems Technology Section (IST) update of the Field Office Information Security and Compliance procedure to harmonize it with the newly released UN Cybersecurity Minimum Baseline Standard adopted by all Agencies under the High-level Committee on Management (HLCM) and Digital and Technology Network (DTN). The Board considered this recommendation as implemented and closed.

43. In paragraph 125, the Board recommended that UN-Women update and document the activities related to information security, with timely monitoring, in order to mitigate the risks regarding information security at all governance levels (global, regional and country).

Department(s) responsible: Management and Administration Division
Status: In Progress
Priority: Medium
Target date: Second quarter of 2023

44. In addition to updating and harmonizing the Field Office Information Security and Compliance procedure with the newly released UN Cybersecurity Minimum Baseline Standard, UN-Women has taken steps to document the timely monitoring and increase the visibility of the cyber security compliance to senior management through the Quarterly Business Review. In the Quarterly Business Review (QBR), the Field Office Cyber Security Compliance is now included as one of the key performance indicators monitored and reported to the UN-Women Business Review Committee (BRC). In the last QBR report of 30 September 2022, there is already a noted improvement to 58 percent of the field offices being compliant with cyber security standards compared to the less than 50 percent noted during the audit

45. In paragraph 130, the Board recommended that UN-Women Colombia Country Office and Asia Pacific Regional Office carry out the InfoSec certification renewal in a timely manner, as established by the procedure, in order to mitigate the risks regarding information security.

Department(s) responsible: Colombia Country Office and Asia Pacific Regional Office
Status: Closed by the Board
Priority: Medium
Target date: Not applicable

46. The Board has assessed the actions taken by the UN-Women Colombia Country Office and Asia Pacific Regional Office to carry out the timely renewal of InfoSec certification in line with the security baseline requirements. The Board considered this recommendation as implemented and closed.

IV. Status of recommendations from prior financial periods

47. In the Annex to its report for the year ended 31 December 2021, the Board provided a summary of the status of the implementation of recommendations for previous financial periods. Information is provided below on the 8 recommendations with the updated status to be either “Under implementation”, “Closure requested”, or “Closed by The Board”. The information is set out below in the order in which the recommendations were presented in the Annex.

48. Table 3 summarizes the overall situation as of November 2022 for the remaining eight outstanding recommendations issued for the audit year 2020. UN-Women has no long outstanding recommendations from any other prior financial period.

Table 3. Status of outstanding recommendations from prior year (i.e., recommendations issued in 2020 only) considered not fully implemented

<i>UNBOA Report thematic area</i>	<i>Total</i>	<i>Closure requested</i>	<i>Under implementation</i>	<i>Closed by UNBoA</i>
<i>Enterprise Risk Management</i>	6	3	2	1
<i>Programme Management</i>	2	1	1	-
Total	8	4	3	1
Percentage	100%	50%	38%	12%

Report of the Board for the year ended 31 December 2020

A. Enterprise Risk Management

49. In paragraph 31, the Board recommended that UN-Women structure the risk appetite in a statement that determines the types and quantity of risks, with the purpose of achieving its strategic objectives expressed in quantitative and/or qualitative terms.

Department(s) responsible: Strategy, Planning, Resources and Effectiveness Division
Status: Closure requested
Priority: High
Original target date: Fourth Quarter of 2022
Revised target date: none

50. The Risk Appetite Statement was approved by the Executive Director and promulgated. UN-Women considers this recommendation to have been implemented and requests its closure by the Board.

51. In paragraph 32, the Board recommended that UN-Women set and incorporate the risk tolerance levels to guide the process of risk assessment, in order to include the risk tolerance at the moment of implementing additional mitigation measures to reduce the risk rating or severity to an acceptable level.

Department(s) responsible: Strategy, Planning, Resources and Effectiveness Division
Status: In Progress
Priority: High
Original target date: Fourth quarter of 2022
Revised target date: Second quarter of 2023

52. UN Women shall commence the implementation of risk tolerance boundaries as part of the Quarterly Business Review (QBR) process with the Risk Appetite Statement now approved. Risk tolerance boundaries are to be considered for additional mitigating measures that will be introduced in the QBR reports from 2023 onwards.

53. In paragraph 47, the Board recommended that UN-Women include mandatory training and increase frequency on enterprise risk management at different staff levels. This should start with the risk owners and risk focal points of each risk entity and subsequently, be rolled out to all staff and personnel who are responsible and accountable for annual work planning and performance reporting.

Department(s) responsible: Strategy, Planning, Resources and Effectiveness Division
Status: Closure requested
Priority: Medium
Original target date: Fourth quarter of 2022
Revised target date: none

54. UN-Women developed a training exercise for all Risk Owners and Risk Focal Points, available in English, French, and Spanish, rolled out on target during the fourth quarter of 2022. The same training was made available to other relevant personnel to ensure sufficient coverage. To date, a total of 230+ participants have attended the webinars. Regular webinars supplement this at headquarters and field offices. UN-Women considers this recommendation to have been implemented and requests its closure by the Board.

55. In paragraph 63, the Board recommended that all risk entities of UN-Women keep the latest and updated standardized risk register template, which should include all the changes resulting from the risk assessment process.

Department(s) responsible: Strategy, Planning, Resources and Effectiveness Division
Status: Closure requested
Priority: Medium
Original target date: None
Revised target date: none

56. UN-Women continues to closely monitor the significant progress on compliance by risk entities to document any changes resulting from the risk assessment process and consistent recording of the quality review feedback in the standardized risk register template. The Annual Risk Assessment Guidance has been updated with the mandatory provision for all risk entities to maintain the latest and updated standardized risk register template that includes any changes emanating from the quality review. UN-Women considers this recommendation to have been implemented and requests its closure by the Board.

57. In paragraph 77, the Board recommended that UN-Women enhance its risk management system for the optimal inclusion of all evaluated risks in the enterprise risk management OneApp platform in order to improve the visibility of all risks and facilitate the quality assurance process.

Department(s) responsible: Strategy, Planning, Resources and Effectiveness
Division
Status: Closed by the Board
Priority: Medium
Original target date: Fourth quarter of 2023
Revised target date: none

58. The Board has assessed the actions taken by UN-Women to enhance the risk management system for the optimal inclusion of all evaluated risks in the enterprise risk management OneApp platform. The Board considered this recommendation as implemented and closed.

59. In paragraph 86, the Board recommended that UN-Women ensure that the risk owners and risk focal points examine the procedures regarding how the controls or mitigation actions for risks are identified, to ensure that they include clear, measurable, quantifiable and time-bound actions to guarantee that the likelihood and/or the impact of the risk identified can be sufficiently reduced or mitigated.

Department(s) responsible: Strategy, Planning, Resources and Effectiveness
Division
Status: In progress
Priority: Medium
Original target date: Fourth quarter of 2023
Revised target date: none

60. UN-Women has taken the following steps to sustainably address the Board's recommendations:

- a) Revised the Risk Management Procedure to provide clear guidance on the formulation of mitigating actions that are measurable, time-bound, specific, and assigned to a mitigating action owner;
- b) Conducted training exercises for the 2023 annual risk assessments with training modules dedicated to the development of clear, measurable, quantifiable, and time-bound mitigating actions;
- c) Ensured that the independent quality assurance process for all risk assessments included a robust review of the mitigating actions, with feedback for improvements immediately shared.

B. Programme management

61. In paragraph 142, the Board recommended that UN-Women carry out and formalize the end-to-end programme partner policies and procedures, especially to strengthening the monitoring mechanisms applied to programme’s partners in situations of crisis when no mandatory on-site monitoring activities are possible, in order to ensure that they are effectively undertaken.

<i>Department(s) responsible:</i>	Policy, Programme and Intergovernmental Division
<i>Status:</i>	In progress
<i>Priority:</i>	Medium
<i>Original target date:</i>	First quarter of 2023
<i>Revised target date:</i>	none

62. The End-to-End Partner Management Procedure is undergoing wide, iterative consultation and revision to ensure the practicability of procedures. UN Women aims to promulgate this procedure in the first quarter of 2023.

63. In paragraph 150, the Board recommended that UN-Women West and Central Africa Regional Office, notwithstanding the COVID-19 pandemic context, ensure compliance with the policy on cash advances and other cash transfers to partners, in order to reflect the periodicity of implementing partner and/or responsible party reports within the terms established therein.

<i>Department(s) responsible:</i>	West and Central Africa Regional Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised Target date:</i>	Not applicable

64. UN-Women West and Central Africa Regional Office have provided to the Board evidence to support compliance with the periodicity of implementing partner and/or

responsibility party reports in line with the policy on cash advances and other cash transfers to partners. The assessment by the Board is ongoing on the implemented management actions to address this recommendation.

V. Conclusion

65. UN-Women welcomes the report of the Board of Auditors for UN-Women's financial statements for the year ended 31 December 2021 and its overall conclusion that UN-Women closed 2021 in good financial health through its sound financial management practices and effective processes and controls designed in place to keep expenses within the available financial resources. UN-Women is committed to responsibly exercising its fiduciary responsibilities and continually assuring stakeholders by receiving consistently unqualified audit opinions from the Board of Auditors.
66. UN-Women is steadfast in addressing the areas of improvement identified in the report and will continue to invest resources for the most feasible and expeditious implementation of the audit recommendations from the Board of Auditors.