

COUNTRY OFFICE AUDIT

INTERNAL AUDIT REPORT
UN WOMEN COUNTRY OFFICE IN
SOUTH SUDAN



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INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)

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EXECUTIVE SUMMARY

Audit objective and scope

The UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) conducted an internal audit of the UN Women Country Office in South Sudan from June to August 2023.

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 internal 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 strategic priorities and programme from 1 January 2021 to 31 July 2023. For operations controls, the sample covered transactions from 1 January 2021 to 31 July 2023. Expenditure for the Country

Office totalled US\$ 6.53 million, US\$ 5.31 million and US\$ 2.25 million in 2021, 2022 (as per Atlas) and 2023 (as per Quantum), respectively.

Scope limitations: In 2023, UN Women's new ERP system Quantum went live. Several system modules were still under development during the audit, including the reporting module. This impacted IAS' ability to access reliable financial data for 2023. For example, IAS did not audit the monthly closure process because, as of 31 July 2023, it was not yet ready.

As part of its regular procedure, IAS carried out an anonymous survey of all Country Office personnel, which had an 81 per cent response rate.

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 found general alignment between the expectations of donors and UN Women's key objectives and focus in South Sudan. The external stakeholders interviewed by IAS recognized the Country Office's focus was aligned with the national priorities and mandate to support women and girls in South Sudan. The Country Office has good relations with the government and women-led organizations. UN Women was visible in terms of its communications, advocacy and normative work, and has been working in different areas to advance gender equality and the empowerment of women.

One sampled project had a strong results framework, facilitating results-focused management, monitoring and reporting which could be extended as a good project management practice to other Country Office projects. To supplement corporate policies on the Internal Control Framework and the temporary revisions of the policy that addresses Quantum, the Country Office developed its own "UN Women South Sudan Internal Control Framework and Risk Management Strategies" in March 2023.

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 office.”*

The Country Office is experiencing significant growth due to the commencement of new, large multi-year programmes for which the previous office structure could not provide the necessary absorption capacity. The Country Office has undertaken significant efforts to grow and strengthen its workforce and processes to ensure that programmatic objectives can be achieved. At the same time, there are inherent emerging risks that should be monitored. For example, if the Country Office is not able to recruit the required personnel, onboard suppliers and programme partners in a timely manner, and deliver quality and timely results, there is a high risk that key organizational objectives will not be met, limiting the extent to which transformational and positive change is made for women and girls in South Sudan. There may also be flow-on effects such as negative reputational and financial effects.

IAS identified the following areas for enhancement to consolidate good practices and lessons learned, and to advance the Country Office’s mandate and priorities:

- The Country Office should amplify, enhance and monitor the effectiveness of its communications and advocacy strategy for 2023–2025. In particular, the Communication and Advocacy function should be organized to advocate for gender equality and the empowerment of women, and to ensure business continuity and extensive coverage of Country Office achievements.
- While the Country Office’s coordination efforts with the UN Country Team, donor community and national gender machinery were found to be relevant and important initiatives, they were underfunded and require significant efforts from the senior management team. There are notable opportunities for UN Women to enhance the coordination of gender issues and gender mainstreaming in the UN Humanitarian Country Team and cluster system, as well as with UNMISS, which require specialized expertise and dedicated resources.
- The Country Office should enhance the Monitoring and Evaluation function and

framework; apply a consistent approach to developing project results frameworks, sustainability plans, proactive management of key risks and monitoring of reporting; improve beneficiary selection and grievance mechanisms; and improve partner capacity development.

- In response to quick growth due to the advent of two large, new highly visible projects, the Country Office must further strengthen its organizational structure and swiftly fill key vacant positions. This can be achieved through functional review, development of a long-term HR strategy and ensuring sufficient resources are allocated to the HR function.

IAS made 12 recommendations to address the areas for improvement, three of which are ranked as high priority, and nine as medium priority.

A high (Critical) priority recommendation 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 three high priority recommendations include:

Recommendation 2: The Country Representative to advance the Country Office’s coordination work through (a) mapping key coordination-related work into a coordination strategy; (b) assessing the resources needed to implement these initiatives and request support from the Humanitarian Office and UN System Coordination Division to boost the capacity of the Coordination function, including a strategic value proposition at the UN Humanitarian Country Team and its clusters; and (c) requesting that the Resident Coordinator’s Office and Gender Theme Group take stock of progress against UNCT-SWAP issues, define key accountabilities and update the Gender Theme Group workplan with remaining actions.

Recommendation 4: Using already available project good practices, the Country Representative to:

- Apply a consistent approach to developing project results frameworks, inception phases and effective risk registers drawing from best practice examples.
- Ensure that sustainability plans are consistently included in projects and monitored for effectiveness during implementation and after completion.

- Maintain proactive management of key risks, including regular updates from the Programme team on progress against key results, workplan, costs and risks, as well as new processes such as construction, management of work with beneficiaries and environmental areas.
- Closely monitor reporting to donors for timeliness and substance with a strong focus on quality assurance and data validation.

Recommendation 7: The Country Representative to ensure the Country Office has a fit-for-purpose structure in place by (a) finalizing its functional review to identify the right structure, skillset and number of qualified personnel to deliver on the office’s Strategic Note priorities and its rapidly increased project portfolio; (b) finalizing a long-term personnel and position funding strategy to provide better contracts (where needed and possible) and attract the right calibre of candidates; (c) effectively budgeting for common support functions; and (d) introducing an accelerated recruitment plan, which also requires boosting the capacity of the Country Office’s HR function.

The nine medium (Important) priority recommendations mean that *“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”*. These recommendations are focused on: stakeholder feedback management; Strategic Note monitoring and evaluation framework and structure; management of selection of beneficiaries and Environmental and Social Safeguards; programme partner management; addressing previous oversight reports; performance management; procurement planning; improving asset monitoring; and improving security reporting.

Management comments and action plan

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

Low priority issues are not included in this report but were discussed directly with management, and actions have been initiated to address them.



Lisa Sutton

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ACRONYMS AND ABBREVIATIONS

DRF	Development Results Framework
ERP	Enterprise Resource Planning System
IAS	Internal Audit Service
ICT	Information and Communication Technology
IEAS	Independent Evaluation and Audit Services
M&E	Monitoring & Evaluation
OEEF	Organizational Efficiency and Effectiveness Framework
RBM	Results-Based Management
RMS	Results Management System
SSA	Special Service Agreement
SWAP	System-Wide Action Plan
UNCT	United Nations Country Team
UNHCT	United Nations Humanitarian Country Team
UNSDCF	UN Sustainable Development Cooperation Framework
UN Women	United Nations Entity for Gender Equality and the Empowerment of Women

I. BACKGROUND

UN Women has worked in South Sudan since 2011. The Country Office reports to the Regional Office for East and Southern Africa. The main office in the country is located in Juba, with field presences in Yambio and Wau.

UN Women's work in South Sudan is relevant because of the high conflict-related sexual violence and gender inequality in the country, which affects women and girls. Women and girls suffer from gender-based violence and discrimination, as well as displacement and food insecurity. There are several challenges, beyond the Country Office's control, which could adversely impact its programme and operations, including South Sudan being a newly independent state as of 9 July 2011, with many drivers of previous violent conflict still in place.

- South Sudan's 2021 gender inequality index rating was 0.59, ranking South Sudan 150 of 191 countries; the share of seats in parliament held by women was 32.3 per cent and the labour force participation rate for women was 70.4 per cent compared to 73.6 per cent for men.¹
- South Sudan faced challenges in achieving the Sustainable Development Goals: in 2023, it had a score of 38.68 of 100 and ranked 166 of 166 countries.²
- The 2023 INFORM global risk index ranked South Sudan 2 of 191 countries, indicating a very high risk for humanitarian crises and disasters.³
- The Transparency International Corruption Perception Index score in 2022 was 13 of 100 and ranked South Sudan 178 of 180 countries.⁴

The country has been affected by protracted civil war and humanitarian crises, hindering access to project areas and posing major difficulties to UN Women's operational capacity. In many cases, the Country Office has had to rely on local programme partners as the only option to reach communities while they require significant capacity development and close monitoring.

¹ <https://hdr.undp.org/data-center/thematic-composite-indices/gender-inequality-index#/indicators/GII>

² <https://dashboards.sdgindex.org/rankings>

The Country Office mainly focused on five thematic outcome areas, covering a range of key impact areas linked to UN Women's Strategic Plan: Governance and Participation in Public Life, Ending Violence Against Women and Girls, Women's Peace and Security, Humanitarian Action, Disaster Risk Reduction and Women's Economic Empowerment. The Country Office's Strategic Note and Annual Work Plans covered the period 2023–2025. The 2023 Bi-Annual Work Plan included five Outcomes under the Development Results Framework (DRF). It also included five Outputs under the Organizational Efficiency and Effectiveness Framework (OEEF).

As of September 2023, according to the OneApp HR dashboard, the Country Office employed eight personnel with fixed-term appointments; engaged 11 individuals on service contracts; 13 consultants on Special Service Agreements (SSAs); one expert on mission and two United Nations Volunteers. Personnel are divided into two major teams: Programme and Operations. At the time of the audit, there were a significant number of vacancies as the Country Office is commencing a large new programme, and recruitment to fill these vacancies is under way.

The Country Office's Operations function is led by the Operations Manager and is split into Human Resources (one existing personnel), Procurement and Administration (two existing personnel and three vacancies), Security (two vacancies), ICT and Transport (one ICT personnel and eight drivers) and Finance (three personnel and two vacancies). The Operations Manager reports to the Country Representative. Programme is led by the Deputy Representative, who reports to the Country Representative. Programme is divided into the following key areas: Leadership and Governance (four personnel and one vacancy); Ending Violence Against Women (two personnel and two vacancies); Women's Economic Empowerment (four personnel and six vacancies); Women's Peace and Security and Humanitarian Action (six personnel and two vacancies); Coordination (one vacancy); and Programme Support and Management, which includes the Monitoring & Evaluation team (four people and two vacancies). The Country Office also has an Executive Assistant and a Programme Assistant.

³ <https://drmkc.jrc.ec.europa.eu/inform-index/INFORM-Risk/Country-Risk-Profile>

⁴ <https://www.transparency.org/en/cpi/2021>

The Country Office’s budget and expenditure are summarized in Table 1.⁵

Table 1. Country Office budget and expenditure as at 31 December 2022 (source RMS and Project Delivery Dashboard)

	2020	2021	2022	As of October 2023 ⁶
DRF budget target, US\$	8,421,529	8,490,363	6,400,897	15,808,507 (all Non-Core funds)
DRF actual budget, US\$	3,362,505	4,865,406	3,955,715	13,719,704 (all Non-Core funds)
Resource mobilization rate, %	40%	57%	62%	87%
DRF expenditure, US\$	3,145,973	4,534,654	3,672,106	n/a
Financial implementation rate, %	94%	93%	93%	n/a
OEEF budget target, US\$	2,816,408	2,343,514	1,791,556	1,656,285 (all Institutional Budget, Core and Extrabudgetary funds)
OEEF actual budget, US\$	1,847,453	1,938,184	1,935,343	1,707,157 (all Institutional Budget, Core and Extrabudgetary funds)
Resource mobilization rate, %	66%	83%	108%	103%
OEEF expenditure, US\$	1,560,973	1,995,883	1,640,419	n/a
Financial implementation rate, %	84%	103%	85%	n/a
Total resource mobilization target, US\$	11,237,937	10,833,877	8,192,453	17,464,792
Total actual budget, US\$	5,209,958	6,803,590	5,891,058	15,426,861
Total expenditures, US\$	4,706,946	6,530,537	5,312,525	n/a
Total resource mobilization rate	46%	63%	72%	88%
Total financial implementation rate	90%	96%	90%	n/a

Source: Project Delivery Dashboard and Results Management System (RMS) data as of 23 October 2023

⁵ OneApp RMS as of 23 October 2023 (planned budget), as of 23 October 2023 (actual budget), Atlas PDR as of 23 October 2023 (total expenditure).

⁶ Data for 2023 is provided based on RMS data on budget targets and Quantum data on actual budgets, as of 6 August 2023. At the time of the audit, DRF or OEEF actual budget data, or

For the period under review (2021–2023), the country field programme comprised 30 non-core funded projects with a total budget of US\$ 18.5 million, funded by a range of donors, including:

- Multi-Partner Trust Funds global funding for four projects and sourced from multi and bilateral donors (US\$ 3.9 million).
- Donor government funding for 18 projects (US\$ 7.3 million).
- International bank funding for two projects (US\$ 7.0 million).
- Joint programming of six projects with UN entities (US\$ 0.3 million).

Atlas-recorded expenditure for the Country Office totalled US\$ 6.53 million in 2021 and US\$ 5.31 million in 2022. Overall, this consisted of: other personnel⁷ costs (31 per cent); staff costs (23 per cent); learning and recruitment costs (18 per cent); goods and services⁸ (13 per cent); travel costs (5 per cent); rent and maintenance (5 per cent); and other costs (5 per cent). Twenty-four per cent of the total expenditure was incurred through liquidation of advances or reimbursements to programme partners.

expenditure data was not available, as the corporate budget and expenditure dashboard as well as relevant Quantum reports remained under development.

⁷ Includes non-staff personnel costs and United National Volunteer costs

⁸ Includes consumables, non-capitalized assets and maintenance, communication costs and support cost reimbursement

II. AUDIT RESULTS

A. Strategic priorities, programme planning and implementation

See Background section for information on the Country Office's Strategic Note components. Development of the Country Office's Strategic Note 2023–2025 followed UN Women's processes and was linked to the UN Sustainable Development Cooperation Framework (UNSDCF) 2023–2025 for South Sudan.

IAS reviewed the Country Office's Strategic Note and, overall, there was a reasonable link between impacts, outcomes and outputs, and activities were coherent. The Country Office has a small Resource Mobilization and Partnerships function (one UN Volunteer) that was vacant at the time of the audit. The stakeholders interviewed by IAS confirmed that UN Women was a well-respected partner, and was seen as a leader in gender equality and the empowerment of women in South Sudan. The Country Office coordinated the UN Results Group on Gender and the UN Gender Theme Group.

IAS assessed that some improvements were needed in: amplifying, enhancing and monitoring a communications and advocacy strategy; developing a coordination strategy and resource requirements, advocating that the UN Resident Coordinator's Office and UN Gender Theme Group perform a UNCT-SWAP stocktake; enhancing the Monitoring & Evaluation (M&E) function and framework; applying a consistent approach to developing project results frameworks, results sustainability plans, proactive management of key risks and monitoring of reporting; improving beneficiary selection and grievance mechanisms; and improving partner capacity development.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 1: Management of stakeholder feedback

IAS found general alignment between the overall expectations of donors and the key objectives and focus of UN Women in South Sudan, with some specific improvement points raised. The Country Office is perceived as the main coordinator and convenor of gender equality and the empowerment of women stakeholders and related normative work. The Country Office has good relations with the government and women-led organizations.

UN Women was visible in terms of its communications, advocacy and normative work, and has been working in different areas to advance gender equality and the empowerment of women in the country. However, capacity issues included the Country Office's technical ability to implement projects; and reporting was not always timely, it

was not always focused on results and did not provide the necessary level of financial implementation to show spending compared to budget and results achieved. There was also a need to improve programmatic and financial delivery.

Stakeholders expected more from UN Women in terms of coordination as part of key groups such as the national gender cluster and with the Ministry of Gender, Child and Social Welfare. UN Women has been playing and could play an increasing role in mobilizing women's voices, in a more strategic manner to ensure sustainable results (documenting evidence-based results achieved, as a basis for strong advocacy). UN Country Team (UNCT) members saw the relevance and role of UN Women in South Sudan. However, it was noted there was no dedicated gender equality strategy for the UN Humanitarian Country Team (UNHCT) and that UN Women could lead it. UN Women could do even more to mobilize gender equality and the empowerment of women actors in the country, which may also support the Country Office's resource mobilization efforts.

The Country Office demonstrated good leadership within the UNCT, and has been very committed to the UN Gender Strategy and related work, such as the Common Country Assessment and UNSDCF. The Country Office has been active at the political level, but community-level activities and visibility require further efforts.

IAS advises the Country Office to consider the feedback of external stakeholders and, where possible, address relevant issues in its programmes and normative work, or advocacy and communication efforts.

The Country Office has a dedicated Communications function, with a position filled by a national SSA (see Observation 8 below for discussion of the use of the SSA modality in the Country Office) whose contract started in November 2022 and ends in July 2023. The Communications Officer started mapping programme needs in terms of communications and general advocacy and plans to mainstream communications into programmes. The Communications Strategy has key objectives, an annual workplan for 2022 and performance indicators. The plan needs to be updated for 2023–2025, with communication activities from all programmes consolidated and progress against the plan and indicators reported to the Country Office’s senior management team.

Challenges include limited capacity and resources, including staffing and budget dedicated to communications compared to other agencies. Moreover, the Communications function was not always informed in advance about programme activities which should be covered by communications, impacting communications coverage. Communication needs to be mainstreamed into project design, including a dedicated budget, which could be used as a pooled fund for more sustainable arrangements for the Communications function.

Advocacy is covered in the Communications Strategy but needs to be enhanced from a strategic point of view as currently it is limited to individual events such as International Women’s Day and the 16 Days of Activism.

Recommendation 1 (Medium):

The Country Representative to amplify and enhance the Communications and Advocacy function by updating its plan for 2023–2025 and monitoring its effectiveness. In addition, the Communications Strategy should be implemented by

(a) considering more sustainable contractual arrangements for the Communications function; (b) involving the Communications function in the review of ProDocs for communications components and the effective budgeting of communications and advocacy activities; and (c) ensuring that Programme teams plan and share communications activities and a calendar so that the Communications team has time to prepare for proper communications coverage.

Observation 2: Coordination of gender mainstreaming

UN Women is recognized as a leading UN entity for women’s issues in the country. Coordination is one of the Strategic Note’s Outcomes, with two outputs related to increasing the capacity of the Gender Theme Group and UNCT in general. The Country Office recently reinvigorated the UNCT Gender Theme Group to facilitate more effective coordination across the UNCT, starting with sharing and facilitating implementation of the UNCT-SWAP findings and recommendations. The Country Office co-chairs the UNSDCF Results Group on Gender and plans to engage in UNSDCF monitoring and management to ensure that progress in gender equality and the empowerment of women is sustained over the duration of the new UNSDCF.

Stakeholders recommended that the Country Office work on monitoring the key performance indicators of the UNCT System-Wide Action Plan (SWAP), capturing progress in its annual reporting plan and using a new standard and procedure for the UNCT Gender Theme Group, including a gender parity strategy as part of the group’s work. Several donors interviewed did not always have a full picture of UN Women’s coordination work within the UN system and donor community – further work within these groups and platforms could be an opportunity to enhance the visibility and consolidation of UN Women’s overall efforts in gender equality and the empowerment of women in the country. Stakeholders also mentioned that participating in joint programmes is a strategy for resource mobilization. A view was shared that some UN agencies in South Sudan are still operating in silos, with a need for streamlining to avoid duplication of efforts and build better synergies. *A joint UN workplan on gender equality and the empowerment of women to bring the different streams of activity together is considered necessary.*

UN Women should continue its visible and strong strategic and technical leadership in various platforms; for example, in a Women, Peace and Security donor coordination group where UN Women acts as a secretary, stakeholders commented that UN Women used this group wisely, leading to joint statements from donors on different topics. UN Women also attended the UN Humanitarian Action Gender Group chaired by OCHA. There could be *opportunities to involve UNMISS and OCHA Gender Advisers as other important stakeholders who might not always be fully involved in traditional coordination activities*. There is no formal Gender Strategy for the UNHCT, and it would be useful to have minimal standards on gender mainstreaming presented for endorsement by the UNHCT. UN Women could develop an advocacy and coordination role in the UNHCT and its clusters. Obtaining resources for gender mainstreaming in humanitarian action has been a challenge and UN Women could advocate with donors for dedicated gender mainstreaming capacity, including through the Annual Response Plan.

The UNCT did not score well on the UN-SWAP Scorecard (which is also now old having been completed in June 2021): 4 of 15 indicators were noted as “missing” and five indicators were “approaching” the minimum requirements. The UNCT-SWAP report has a list of recommendations, addressed to different groups and forums, but not all the recommendations had clear action plans aligned with the Gender Theme Group’s workplan, which might dilute accountability and slow down implementation. *IAS advises the Country Office to lead the Gender Theme Group and update the action plan with a time frame and responsibilities*.

IAS raised a recommendation on coordination and effective partnership in its audit of UN Women South Sudan in 2018. The country context and local coordination needs are very high and Country Office’s capacity and resources dedicated to the coordination mandate do not match the expectations, needs and opportunities in coordinating different forums and groups, including expertise in humanitarian action and the lack of humanitarian action-related tools such as UNCT-SWAP to be applied to clusters. The Country Office is highly dependent on its senior management team to represent UN Women in key strategic coordination forums, which is very labour intensive but an under-resourced Strategic Note area, considering that not many donors provide unearmarked funding. UN Women was included in the Inter-Agency Standing Committee on Humanitarian Action in February 2023. Currently, the Country Office is the Chair of the East and Southern Africa region humanitarian cluster. Since then, efforts have been

undertaken to ensure UN agencies deliver on the UNCT SWAP gender scorecard findings, and a commitment to enhance gender mainstreaming in the UNSDCF for South Sudan.

Recommendation 2 (High):

The Country Representative to advance the Country Office’s coordination work through (a) mapping key coordination-related work into a coordination strategy; (b) assessing the resources needed to implement these initiatives and request support from the Humanitarian Office and UN System Coordination Division to boost the capacity of the coordination function, including a strategic value proposition at the UN Humanitarian Country Team and its clusters; and (c) requesting that the Resident Coordinator’s Office and Gender Theme Group take stock of progress against UNCT-SWAP issues, define key accountabilities and update the Gender Theme Group workplan with remaining actions.

Observation 3: Strategic priorities and related resource mobilization

The Country Office’s new Strategic Note and accompanying theory of change is aligned with the UNSDCF and UN Women’s global Strategic Plan. The Strategic Note’s result-chain would benefit from formulating indicators that enable to measure outputs and outcomes. Some outcomes were focused on impact, while related outputs were focused on capacity building of government and civil society organizations without intermediate indicators to measure the work of these partners to change women’s lives.

The Country Office had not reached its planned resource mobilization targets during 2019–2022 (see Table 1 in Background section). However, large project funding materialized in 2023. Despite this, resource mobilization targets amounting to US\$ 17.5 million and US\$ 30.6 million in the 2023–2024 workplan appear overambitious given prior resource mobilization rates (US\$ 5.9 million in 2022 and US\$ 15.4 million in 2023). The Country Office plans presented to the Strategic Note Peer Review Group (which provides feedback on draft Strategic Notes from different functional perspectives) included even higher numbers, such as US\$ 33 million in 2023 and US\$ 47 million in 2024.

This implies the Country Office needs to balance its resource mobilization efforts with its capacity and ability to delivery to sustain its reputation as a reliable implementing partner (see Observation 5 below on the risks associated with programme delivery).

The corporate LEADS application, which is used to record project ideas and pipeline up to project approval status, has not been updated.

IAS advises the Country Office to review and revisit its Strategic Note results-framework at the Mid-Term Review point, maintaining the number of indicators for outcomes and outputs, and reducing the number of activities to the strategic high level. The Country Office also needs to appoint a focal point for UNSDCF implementation and use LEADS proactively to monitor the effectiveness of its resource mobilization strategy.

Observation 4: Strategic Note, monitoring and evaluation framework and structure

Strategic Note

IAS' review of the Country Office's annual reports for the previous Strategic Note identified some matters to be monitored for the current Strategic Note 2023–2025:

- The County Office could have fewer, more strategic results, consolidating high-level changes. For DRF, the Country Office had 5 outcomes, and 14 outputs.
- There were several duplicated outputs which the office explained related to the removal or revision of the indicators between years.
- Several indicators were only measured for one year.
- Targets for the same indicator varied between years, as did progress – the change in which was not always clearly understood.

M&E framework and structure

The Country Office had a large increase in its field programme, which will require a solid M&E function, focused on results.

A monitoring plan was developed, and the M&E function established; however, the M&E function at the time of audit fieldwork included three personnel on temporary assignment and SSA contracts, which might increase the risk of turnover and loss of

institutional knowledge. Since then, a P3 M&E specialist has been onboarded. Large projects funded by two donors had dedicated budgets for monitoring, allowing the function to expand by an additional one to three personnel with more sustainable contract modalities, including P3 expected to be recruited. Due to high staff turnover and long recruitment processes in the Programme team, M&E personnel had taken on the role of Project Manager in one particular project, as the only personnel with knowledge of the project in question. This might create potential conflicting tasks for the M&E function.

Other areas of improvement required to build a strong and sustainable M&E framework and function include:

- M&E was not always involved in the design of projects to ensure that results-based management (RBM) and related M&E frameworks were solid. RBM and related M&E frameworks need to cascade into relevant programme partner agreements and normative and coordination work so that the Country Office is able to collect data on results, independently validate results and conduct independent monitoring visits and reviews.
- Monitoring and reporting involve several other personnel in addition to M&E staff, e.g. project managers and the project team, programme partners and donors. The mapping of who does what could help to ensure better focus on cost-effective monitoring, avoid overlaps and strengthen accountability.
- An independent M&E presence during implementation of activities, or post-implementation monitoring missions does not yet regularly occur, but would help to enhance the Country Office's Environmental and Social Safeguards and related grievance mechanism; raise UN Women's visibility among beneficiaries; and serve as a deterrent for potential misconduct. It would also serve as an endline survey to ensure that projects effectively met their expected results and are sustainable, generating good practices and lessons learned for the next project design phase.

The Country Office's Mid-Term Review of the Strategic Note in 2022 produced a good list of recommendations focused on a more holistic approach and integration among existing thematic interventions, collection of evidence and data on the results achieved. The

Country Office has developed a plan of actions and is monitoring its implementation. IAS reiterates the importance of implementing these recommendations.

Lesson Learned:

The Country Representative should ensure the results indicators, data collection and validation process is in place from the start of Strategic Note/project design and during implementation for all reporting indicators and requirements, including progress and annual reports for the Strategic Note and project implementation.

Recommendation 3 (Medium):

The Country Representative to enhance the Country Office's M&E function and framework by:

- Involving the M&E function in the design of projects and development of key documents for quality assurance of RBM and M&E plans.
- Mapping who does what for M&E, developing and training key players (Programme teams and partners) in a results-focused M&E methodology (including indicators, workplan and budget).
- Involving M&E in independent monitoring of field implementation activities to serve as an awareness-raising opportunity for beneficiaries to learn about UN Women's role and to provide feedback.

The role of M&E should be elevated to independent management oversight of programme managers' efforts, including independent validation of activities and indicators.

Observation 5: Risk-related programme management

This observation about the risks related to Country Office programmes is forward-looking, based on the complexity of the context and programmes. The Country Office is experiencing significant growth due to the commencement of new, large multi-year

programmes for which the previous office structure could not provide the necessary absorption capacity. The Country Office has undertaken efforts to grow and strengthen its workforce and processes to ensure that programmatic objectives can be achieved.

Identifying and managing key risks is an essential part of successful programme management. The Country Office has risk management mechanisms in place, but some not fully realized but emerging risks inherent to the nature and scope of the new programmes and expansion of the office must be closely monitored by the Country Office to ensure that they do not affect achievement of key objectives.

In the past (see Background section) the Country Office was able to deliver and report on its projects. The Country Office's overall financial delivery rate was consistent ranging between 82 per cent and 85 per cent from 2020 to 2022. As per the 2022 Project Delivery Report, of 20 projects, 9 had a financial delivery rate over 80 per cent, accounting for US\$ 3.1 million of the total US\$ 4.3 million budget. Two projects had financial delivery rates of 65 per cent and another two had rates of 57 per cent and 54 per cent. The remaining seven projects were smaller in nature and had lower financial delivery rates.

During 2023, donor financial reports were not delivered on time due to the late availability of reports from the newly rolled out Quantum ERP system. At the time of audit in September 2023, only 13 per cent of the total non-core project budget of US\$ 13.8 million had been committed or spent in 2023. This was partly due to challenges associated with implementation of Quantum and was not unique to the Country Office. Financial implementation risk was present in all projects, particularly the large, new programmes.

The Country Office's most significant programme-related risks include:

- The Programme team is small compared to the current portfolio, with 35 positions (excluding the Country Representative and Executive Assistant) of which 13 were vacant at the time of audit fieldwork. Since then, five positions have been filled, and an additional two offers have been accepted and will be filled in December 2023 or January 2024. The remainder are still in progress. Most stakeholders interviewed by IAS, both external and internal, raised issues with limited capacity to implement the workplan. Project teams are heavily reliant on consultancies and service contracts.

- It is difficult to attract both international and national qualified technical experts due to the country context and the comparably less favourable contract modalities on offer. Some positions were readvertised several times.
- The Country Office's HR function is significantly understaffed compared to recruitment needs. Currently, only one personnel on a consultancy contract, is fully dedicated to HR.
- New projects are ambitious in their objectives compared to the local environment and duration of the project. ***There is a need for constant support from regional and headquarters technical teams and ongoing management oversight of project risk management, ensuring issues are escalated in a timely manner when needed.*** This is not to say that support has not been provided in the past, but that the sudden growth of the Country Office warrants extra support.
- Some project risk registers could be improved, first from the perspective of internal operational risk identification, such as slow induction phases, absorption capacity, new tools and interventions; and second, regular monitoring of the effectiveness of mitigating actions.
- There are some important donor requirements and project deliverables such as construction and micro-credits for which UN Women does not have a corporate policy and experience. There is no policy framework permitting the transfer of funds foreseen in some contracts; therefore, exceptions will need to be sought and the matter will need to be managed on an ad hoc basis.
- The micro-credit project will be outsourced to a financial institution relying on the procurement process conducted by another UN agency. IAS notes that the intervention resembles a revolving fund, which is a mechanism that is not fully known corporately and will require proactive risk management and advanced provision for an exit strategy, e.g. how a very large amount of funding entrusted to a commercial financial institution will be handed over to the subsequent owner of the particular fund. Headquarters units, which were consulted about the revolving fund project in South Sudan after the agreement was signed, raised several concerns, mainly with respect to the inadequacy of the contractual modalities and the lack of definition of roles and responsibilities for all parties involved. Had

headquarters units been consulted in advance, different or better advice may have been provided.

- An inception phase is not usually required for projects, making it very difficult to quickly start projects (an issue previously raised by IAS in its 2019 Project Life Cycle Gap Assessment). The recruitment of teams due to the limited workforce market and the selection process for partners and vendors sometimes took a long time compared to the workplans to start the project activities.

The Country Office prepared project documents; however, areas for enhancement were noted in project results frameworks. There were some good examples of clear and structured results frameworks and indicators; and several examples in which frameworks lacked specific indicators, targets and baselines. Sustainability and exit plans were sometimes too general, with not much discussion of the scalability of projects.

Several projects had several non-cost extensions, related to delays in peace agreement finalization and other external dependencies. Some projects, including the largest, were delayed by factors outside of UN Women's control, but some delays were due to late inception. In one project, IAS observed examples of good practice in terms of quarterly updates on the workplan, risks and progress against results and budget. This project management practice should be replicated in other projects as it would provide the Country Office senior management team with timely and quality information about project results, plans and budget, and allow them to hold project teams accountable.

The Country Office reported that it was not always able to provide better contracts for personnel, e.g. due to lack of donor or headquarters agreement about funding fixed-term positions. Another cause was the development of smaller and fragmented stand-alone projects with limited budgets to hire the necessary expertise on the right contractual arrangements, reducing capacity to deliver. ***The Country Office should approach project team budgeting from the pool funding perspective, by integrating projects under a thematic area of work that shares capacity with the support of the Operations team in developing such budgets.***

Several donors mentioned implementation delays and risks, which could have been better planned and communicated to the donors in a timelier manner. Donors also commented on the improvements needed to reports, i.e. they should be more concise

and results-focused showing value for money (results-focused financial reporting showing the budget against the actual costs). Some donor reporting requirements are not standard and require additional data analysis.

The risks of not meeting donor conditionality and delivery time frames is important and in need of close monitoring. Headquarters needs to be proactive in supporting the Country Office's response to donor conditions.

Corporate Lesson Learned:

When a project is approved at headquarters level and it contains components for which there is no corporate policy (e.g. construction, cash-based interventions, environmental safeguards, micro-credits), the appropriate Business Process Owners in headquarters should proactively assist the Country Office in implementation of the project while advancing policy development at the corporate level, if required. IAS has raised this matter in several related audit reports since 2018.⁹

Recommendation 4 (High):

Using already available project good practices, the Country Representative to:

- Apply a consistent approach to developing project results frameworks, inception phases and effective risk registers drawing from best practice examples.
- Ensure that sustainability plans are consistently included in projects and monitored for effectiveness during implementation and after completion.
- Maintain proactive management of key risks, including regular updates from the Programme team on progress against key results, workplan, costs and risks, as well as new processes such as construction, management of work with beneficiaries and environmental areas.
- Closely monitor reporting to donors for timeliness and substance with a strong focus on quality assurance and data validation.

⁹ Internal audit of policy cycle management at UN Women (IEAS/IAS/2020/010)
Rapid assessment of UN Women preparedness for cash-based interventions (2020)

Observation 6: Management of selection of beneficiaries and Environmental and Social Safeguards

For several projects sampled, beneficiary selection criteria were quite generic, which reduces clarity and transparency during the selection process. Some projects explicitly require compliance with Environmental and Social Safeguards. One of the project deliverables for the national safeguard system has not yet been explicitly institutionalized in an Environmental and Social Safeguards corporate policy. Environmental and Social Safeguards aim to prevent and mitigate undue harm to beneficiaries and their environment throughout the project life cycle. This includes the informed participation/engagement of the project's key stakeholders, focusing on the ultimate beneficiaries, and the availability of grievance mechanisms to ensure that complaints are communicated without fear of retaliation and are addressed promptly. An independent project and partners monitoring function must be available to measure beneficiaries' satisfaction during and after project implementation.

IAS noticed the beneficiaries lists submitted by programme partners, including distribution of daily subsistence allowance and other inputs, did not always contain sufficient contact details for follow-up monitoring to ensure that the selected beneficiaries were those UN Women aimed to target; and that beneficiaries received inputs in full and were satisfied with UN Women's activities. Some partners mentioned that some interventions were delegated to the community level where the partners are present and oversee the process. Environmental and Social Standards become very important in these instances to ensure that the targeted beneficiaries receive an equal opportunity to learn, be selected and benefit from project activities, including adequate documentation by partners of the beneficiary's selection so the Country Office project managers and M&E can verify the process and validate the results.

Recommendation 5 (Medium):

The Country Representative to ensure that processes around working directly with

UN Women Country Office in Liberia (IEAS/IAS/2019/013) (addressing infrastructure)
UN Women Multi-Country Office in Fiji (IEAS/IAS/2022/004) (addressing infrastructure)

beneficiaries are compliant with Environmental and Social Safeguards, including the selection of beneficiaries and the effectiveness of grievance mechanisms. In both direct implementation by UN Women and implementation by programme partners, there is a need for regular and independent monitoring of process effectiveness. The system for beneficiary selection should be enhanced to ensure clear and transparent selection criteria, a documented selection process, monitoring; and that grievance mechanisms exist to ensure that beneficiaries receive the inputs and services agreed in the projects, how they are utilized and how it impacted their lives.

Observation 7: Programme partner management

National counterparts appreciated opportunities to work with UN Women, and stressed the need for longer-term activities to maximize and realize impact. Some partners did not receive adequate feedback from UN Women about their unsuccessful applications to the calls for proposal or their performance during and after projects were completed. Partners requested more ongoing capacity development, beyond the initial capacity assessment process. A similar recommendation was raised in the Mid-Term Review: to consider developing a longer-term partnership strategy.

The risk of limited partner capacity was included in the Country Office's risk register. However, due to the size of the Programme team and vacancies, sufficient time and effort have not been allocated to partner capacity development and performance monitoring beyond the initial capacity assessment. As per PGAMS data, the average partner agreement length for South Sudan was roughly six months (based on 73 total agreements since 2020). Only 4 of the 73 agreements were longer than one year. Twenty-one of the 73 agreements had amendments which increased their durations from an average of 166 days to an average of 210 days. The Country Office team was aware of this issue and it was raised as a lesson learned – that the lack of sufficient project duration with responsible partners and sustained financial commitments contributed to the short-term nature of the partnership with limited monitoring and follow-up. One of the reasons for the short-term nature of projects was that much of the overall project duration was spent selecting and onboarding partners, leaving very little time for implementation of sustainable results.

Partner audit findings weren't fully considered in capacity assessments or development, potentially due to human error or lack of oversight. Four partners which were audited by the partner audit firm received audit findings relating to weaknesses in their internal procurement and financial policies and procedures. The capacity assessments performed by the Country Office did not identify these weaknesses. In total, across 18 partner audits, there were 73 audit recommendations. This may indicate the need for more in-depth capacity assessments to be performed for partners, including training and capacity development of partners throughout the projects.

Recommendation 6 (Medium):

The Country Representative to:

- (a) Use prior and common partner audit findings to inform completion of partner capacity assessments.
- (b) Develop a post-capacity assessment development plan for each partner to address the shortcomings identified in the capacity assessment. This should be adjusted based on any adverse partner audit findings.

B. Governance, risk management and internal controls

See Background section for key Country Office data. According to the latest organization chart, the Country Office comprised 57 personnel of which there were 20 vacancies: 3 positions are funded through Core, 5 through Institutional Budget and 49 through Non-Core funds. Twenty of the 57 positions are part of Operations which represents 35 per cent of the workforce (the core Operations management team comprises seven people excluding the executive assistant and driver support).

The office structure includes the Country Representative (P5), Deputy Representative (P4), Operations Manager (P3), Programme Specialist for Governance and Leadership (P3), Project Manager for Women’s Economic Empowerment (P4), Programme Specialist for Ending Violence Against Women (P3), Programme Specialist for Women’s Economic Empowerment (P3) and an M&E Specialist (P3). Four of these positions were vacant in July 2023.

IAS assessed that the Country Office’s structure needed major improvement to ensure it was fit-for-purpose for the expected significant programmatic growth.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 8: Organizational structure

In 2022, the UN Women South Sudan Country Office was classified as a “Large” office but did not meet the minimum corporate criteria for large offices in terms of revenue and delivery in 2021 and 2022.¹⁰ In terms of revenue and implementation, the Country Office was much smaller than other large-sized offices in the same region. The revenue situation changed with recognition of two big upcoming projects; however, the Country Office needs to ensure its delivery is aligned with its approved workplans and that both programmatic and financial elements are implemented in a timely manner.

The Strategic Note Mid-Term Review in 2022 identified lessons learned relating to insufficient human resources in terms of numbers, experience and contractual arrangements. The Country Office aims to address these shortcomings through a functional review at a to-be-determined date, and subsequent HR strategy and related budget to ensure it has an adequate number and type of personnel. Additionally, there

¹⁰ Revenue target should be at least US\$ 6 million per year, while the Country Office mobilized only US\$ 3.6 million of the target in 2021, and US\$ 3.8 million of the target in 2022. Delivery target should be at least US\$ 5 million per year DRF (excluding core), while the Office delivered only US\$ 4.9 million in

is a need to determine how to position personnel to address the absence of a field presence beyond Juba (besides individual personnel in Wau and Yambio). The Country Office was exploring how it can increase its presence through co-located field offices where UN partners are already established, planning to have two field offices (Yambio and Wau) in 2023 and later to extend to other locations. Several stakeholders interviewed by IAS pointed out that the Country Office has experienced massive growth (largely due to one new programme); therefore, it is important to prepare different HR scenarios to accelerate the Country Office team’s capacity and also to absorb and sustain such significant growth.

Another challenge is that the project team structure does not reflect the Country Office’s comprehensive human resourcing needs. There was an assumption that the office’s pre-existing capacity would be able to support the programme growth with some additional human resources in Operations and Programmes. The positions were planned but a significant number were vacant at the time of audit (see Background section) because recruitment processes took a long time to be finalized. At the same time, the Country Office was relying on short term contract modalities (SSA, service contracts and UN volunteers), which proved not to be sustainable due to high turnover rates. There are

2021 (excluding Core), US\$ 3.7 million in 2022, despite having the staffing level of a Large office (according to HR dashboard – 36 personnel, while the benchmarking for staffing of a Large office is more than 20 personnel).

several potential root causes, including inadequate budgeting for the personnel required during project design; ineffective negotiations with donors to fund the necessary project team; and the need to pool budgets from different sources to fund some common functions in Operations, Programme and other functions. One of the reasons the Country Office stated it hired consultants was lack of funding for long-term support and operational personnel.

The SSA contract modality is generally not suited to the longer-term, core required roles of an office. For example, the Communication Officer is an SSA, and the title “Officer” is generally reserved for UN staff positions. In addition, the Country Office experiences high turnover related at least in part to the country context. The Country Office is currently undertaking significant recruitment activities to fill many positions for its new, large programme. This demonstrates the need for more HR capacity. At the time of audit, the HR function consisted of one Human Resources Assistant on a consultancy contract (SSA).

Recommendation 7 (High):

The Country Representative to ensure the Country Office has a fit-for-purpose structure in place by (a) finalizing its functional review to identify the right structure, skillset and number of qualified personnel to deliver on the office’s Strategic Note priorities and its rapidly increased project portfolio; (b) finalizing a long-term personnel and position funding strategy to provide better contracts (where needed and possible) and attract the right calibre of candidates; (c) effectively budgeting for common support functions; and (d) introducing an accelerated recruitment plan, which also requires boosting the capacity of the Country Office’s HR function

Observation 9: Risk management

Country Office management had established a risk management process, with a local policy and guide entitled “UN Women South Sudan Internal Control Framework and Risk Management Strategies”. The document identifies some key risks in certain operational and programmatic areas and provides guidance on how to manage these risks.

IAS made the following observations:

- The “coordination risks” label is rated low. However, the section on coordination (see Observation 2) details a need to improve UN coordination efforts in South Sudan.
- The “occupational health and safety” risk is rated medium risk with a likelihood score of “unlikely”. IAS believes that the OHS likelihood score could reasonably be set at “moderately likely” given the nature and locations of the work.
- The “operational support” risk label mentions procurement along with other functions such as ICT. Given the critical nature of procurement and contract management to programme implementation, it could be considered a separate risk and tracked independently, as is the HR risk.
- A separate risk for ICT, Information Security and data protection and privacy (see section 14 of the Personal Data Protection Policy) could be included. The Country Office may need to handle potentially sensitive personal data about beneficiaries to comply with the Environmental and Social Safeguards grievance mechanisms, so data protection and privacy represents an inherent risk. The Country Office may wish to consult with the Data Protection and Privacy Team within the Division of Management and Administration regarding the application of UN Women’s Personal Data Protection Policy to minimize the risks of processing personal data.

IAS advises Country Office management to review the risk register and consider the need to adjust the scoring based on the issues identified in this audit.

Observation 10: Potential areas for streamlining workflows

As part of its regular procedure, IAS carried out an anonymous survey of all Country Office personnel, which had an 81 per cent response rate. Survey responses indicated issues of potential understaffing and overload, with some personnel sometimes conducting multiple jobs due to high staff turnover and remaining colleagues have to absorb the work of those who have left.

Procurement was one of the bottlenecks where more support was needed, along with HR, Finance, strategic and annual planning, and monitoring and reporting. Analysis of procurement data and purchase order samples supported this observation. Of 633

purchase orders raised from January to October 2023, for completed procurement processes, the average time from requisition date to purchase order date was 43 days. The average time from purchase order date to payment date was 77 days. This may reflect the fact that the Quantum system is new, and personnel are still learning how to use it efficiently. It also seems to support the majority of survey responses reporting bottlenecks in procurement. Survey respondents highlighted the need for simplified procedures and shorter response times on approvals and advice from headquarters when it comes to infrastructure projects. Follow-up meetings with the Country Office team highlighted issues with the lack of quality of supporting documentation submitted by the Programme team for processing the transactions by Operations team, including issues with compliance and accuracy indicating a lack of knowledge about workflows, the supporting documentation required and inadequate planning. This feedback was corroborated through a review of sample cases and data analysis which found, for example, that some procurements were unplanned. There were also some inaccuracies found when comparing partner capacity assessments to partner audit results. IAS noted that some sample supporting documents could be improved to better explain the process that was undertaken.

IAS advises that Programme teams would benefit from training on PPG provisions and both Programme and Operations teams need to develop clear workflows “who does what, when and how”. The Operations team should be involved in Programme management meetings to ensure Operations understands any difficulties and programme timelines; and to coordinate and share knowledge to overcome the bottlenecks reported. Better induction, handovers and a learning event could also be considered.

Observation 11: Previous oversight reports

The last internal audit of UN Women South Sudan was conducted in 2018. All recommendations have since been marked as implemented; however, several of the issues raised in the 2018 audit are still present or have recurred. These related to the office structure and resources; coordination of gender equality and the empowerment of women; need to strengthen capacity of programme partners; and the need to improve project design. This may be due to the country context. The extent to which recurrence

of recommendations can be eliminated relies on internal and external factors. The Country Office agrees to manage these risks at an acceptable level.

The UN Women’s GATE system shows three evaluations have been completed for South Sudan since 2020. The evaluations on “Promoting Women, Peace and Security Agenda” has ten recommendations, and “Women’s Engagement in the Transitional Process” has nine recommendations, which need to be added to the GATE system and tracked.

Recommendation 8 (Medium):

The Country Representative to ensure that oversight recommendations are considered in risk management discussions, and that all evaluation recommendations are uploaded to GATE and reported on.

C. Operations

According to Atlas, the Country Office raised 533 purchase orders between 2021 and 2022 including 169 purchase orders for procurement of goods and services totalling US\$ 1.6 million; 214 purchase orders for travel-related expenses totalling US\$ 331,000; and 120 purchase orders for consultants totalling US\$ 1.9 million. Ninety-eight per cent of purchase orders issued by the Country Office were within the US\$ 50,000 request for quotation limit, meaning that the office can fulfil its needs through micro purchasing (100 purchase orders for US\$ 283,000) or request for quotation (66 purchase orders for US\$ 979,000). The Country Office had an Administrative Associate (G6) who supported the Operations Manager (P3) in Procurement and Administration; a Procurement Specialist position that was vacant (P3), Security Specialist position that was vacant (P3) and a Finance Associate (G7) and ICT Associate (SB3). The Country Office had eight drivers.

IAS assessed that the Country Office's human resources management, procurement, asset management and security management needed some improvement.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 12: Personnel performance management

The completion rate of personnel performance assessments had fallen to 29 per cent in 2022 from 100 per cent in 2021. Consultants on SSAs were not always provided with a performance rating, unless their contracts were being renewed. Lack of timely performance appraisals may hinder effective performance and staff development. Of note, the current corporate system will be discontinued at the end of October 2023.

Recommendation 9 (Medium):

The Country Representative to ensure that performance evaluations for all personnel are completed in a timely manner.

Observation 13: Procurement planning

IAS reviewed the Country Office's 2021 and 2022 procurement plans and noted that actual procurement activity (excluding non-staff personnel purchase orders) was slightly higher than the plans. This might have occurred due to weaknesses in planning and could be indicative of a need for greater collaboration with the Programme team. One project

had a regular process for updating its procurement planning. This practice could be used as a good practice for other projects, especially those with significant procurement components.

According to the Country Office Purchase Order Report from January 2021 to December 2022 (excluding purchase orders for non-staff personnel) 98 per cent of the Country Office's procurement was under the value of US\$ 50,000. The Country Office could better plan to consolidate some low-value procurement (60 per cent was under US\$ 5,000) and save on the efficiencies and administration costs related to purchase order creation.

The local consumer product market is volatile and price changes are unpredictable and rapid. The local procurement team did not always apply value-for-money principles as it relies on the prices provided by vendors instead of performing periodic market surveys to maintain an in-house pricing database.

The personnel survey also reported bottlenecks in the procurement process (see Observation 10).

Recommendation 10 (Medium):

The Country Representative to ensure that programme managers are accountable for updating relevant procurement plans in a timely manner and that the Procurement team conducts market price surveys on a regular basis.

Observation 14: Asset monitoring

At the time of audit, work was under way to improve the Country Office's system for managing and monitoring capital and non-capital assets, including tagging all non-capital assets and disposing of unused and damaged assets, and recording all assets (both capital and non-capital).

The audit noted four motorcycles recorded in the ERP asset register. However, during the audit fieldwork, IAS was unable to physically verify all the motorcycles. IAS was informed that the motorcycles are used by drivers to come to and from the office, a common locally approved practice in the interest of personnel safety. A number of assets (vehicle, servers, laptops, satellite phone, air conditioning units) were not functioning or used and need to be removed from the Quantum asset register. For example, unused air conditioning units were stacked in a corner of the UN Women compound in Juba; they take up space and are considered a hazard under occupational safety and health regulations. In addition to writing them off, the Country Office must also physically dispose of these items. However, IAS was informed that local contextual challenges specific to South Sudan make it difficult to dispose of unused items in environmentally friendly way.

The Country Office expects to acquire new assets as it prepares for the upcoming large project. Having a fully functional asset management and monitoring process will ensure that new assets are properly onboarded and protected.

Recommendation 11 (Medium):

The Country Representative to:

- (a) Complete the recording and disposal of all assets, ensuring that all assets are properly accounted for. If necessary, consult the Operations Management Team and Regional Office for support in devising a method for the safe and ethical disposal of assets in South Sudan.
- (b) Develop (and the Division of Management and Administration to review) a local standard operating procedure on vehicle and motorcycle usage.

Observation 15: Security reporting

The Country Office's security compliance rate, as self-reported in the annual Security and Safety Compliance Survey for 2023, was 99.7 per cent. The Security and Safety Compliance Survey should be completed for all locations that UN Women has a presence; however, IAS noted the latest organization chart mentions there is one personnel in Yambio and one personnel in Wau and this was not reflected in the survey.

The survey responses note that the Country Office does not have alternative/emergency exits. However, IAS observed an alternate exit in the newly leased portion of the compound to be used by a new project. The Country Office has an active Business Continuity Plan and an active Crisis Management Plan on the BCCMA app. It has Business Continuity protocols, and a test has been initiated; and Crisis Management protocols for which a test has also been initiated. All protocols have been assigned to appropriate personnel, either the Country Representative, Operations Manager or other Operations personnel.

Survey responses state the Country Office has the necessary PPE; however, a note next to the entry says, "PPE procurement is requested to UNDP, but it is taking long to finalise by UNDP". The same answer was recorded in the 2021 and 2022 surveys. As the Country Office does not actually have the PPE, the answer should be "no" it does not have the necessary PPE. PPE is very important should an emergency situation arise. The Country Office stated it had tried to procure PPE using several options, including through UNICEF and UNDP and was considering whether it was possible to buy the required PPE through UNMISS. The Country Office also consulted headquarters, which provided some suggested vendors. As yet, the PPE has not been procured. The survey also includes a section for the Country Office to add additional risks that have not been covered by the survey. None were added.

Recommendation 12 (Medium):

The Country Representative to (a) ensure that the Security and Safety Compliance Survey accurately reflects the actual situation, all physical locations and any gaps are addressed on a regular basis; and (b) ensure that the required PPE is secured.

III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
Observation 1: Management of stakeholder feedback	Recommendation 1: The Country Representative to amplify and enhance the Communications and Advocacy function by updating its plan for 2023–2025 and monitoring its effectiveness. In addition, the Communications Strategy should be implemented by (a) considering more sustainable contractual arrangements for the Communications function; (b) involving the Communications function in the review of ProDocs for communications components and the effective budgeting of communications and advocacy activities; and (c) ensuring that Programme teams plan and share communications activities and a calendar so that the Communications team has time to prepare for proper communications coverage.	Country Representative	Medium	<ul style="list-style-type: none"> The CO is mobilizing additional resources to streamline the communication position to the service contract modality. Further, to build the capacity of national communication personnel, the office has initiated a process to hire International UNV for a year. The communications team will operationalize the implementation of the communications strategy. The job description of the communication will be reviewed closely and in coordination with the Project team to ensure alignment with projects communication needs. Preparation of the communication plan based on AWP / Program is part of the ToR of the International UNV, with strong coordination between the Specialist, and the program units. The Communication team will be part of the Country Office Resource Mobilization efforts and will play a critical role in reviewing the communication strategy for Project Documents and Concept Notes – with percentages budget allocated communications for any new funding agreements. 	July 2024
Observation 2: Coordination of gender mainstreaming	Recommendation 2: The Country Representative to advance the Country Office’s coordination work through (a) mapping key coordination-related work into a coordination strategy; (b) assessing the resources needed to implement these initiatives and request support from the Humanitarian Office and UN System Coordination Division to boost the capacity of the Coordination function, including a strategic value proposition at the UN Humanitarian Country Team and its clusters; and (c) requesting that the Resident Coordinator’s Office and Gender Theme Group take stock of progress against UNCT-SWAP issues, define key accountabilities and update the Gender Theme Group workplan with remaining actions	Country Representative	High	<ul style="list-style-type: none"> The Office has a National Gender and Humanitarian Specialist and has advertised for Gender and Humanitarian Action (GIHA) Consultant to conduct the mapping of key coordination related work, develop the coordination strategy, conduct gender analysis, develop position papers and position UN Women within the HCT and support in mobilizing resources for humanitarian coordination. The CO will plan to hire a UN System Coordination Specialist to support the Resident Coordinator’s Office and the Gender Theme Group on the implementation of Gender Scorecard recommendations, strengthen GTG’s implementation of the GTG workplan and gender accountability commitments of the UNCT. The review of the SWAP planned for the 1st quarter of 2024 - as part of the overall mid-term review of the UNSDCF for South Sudan. 	March 2024 Oct 2024
Observation 4: Strategic Note monitoring and evaluation framework and structure	Recommendation 3: The Country Representative to enhance the Country Office’s M&E function and framework by: <ul style="list-style-type: none"> Involving the M&E function in the design of projects and development of key documents for quality assurance of RBM and M&E plans. Mapping who does what for M&E, developing and training key players (Programme teams and partners) in a results-focused M&E methodology (including indicators, workplan and budget). Involving M&E in independent monitoring of field implementation activities to serve as an awareness-raising opportunity for beneficiaries to learn about UN Women’s role and to provide feedback. The role of M&E should be elevated to independent management oversight of programme managers’ efforts, including independent validation of activities and indicators.	Country Representative	Medium	<p>As part of the process, the M&E section and thematic leads, under the guidance of the CR/DCR/OM lead in the development of SN, AWP to ensure alignment of indicators, targets and baseline with the global SP and UNSDCF. Moving forward:</p> <ol style="list-style-type: none"> A strategic framework will be developed/implemented to ensure coherency and shift from project-based M&E approach to programme-based approach. It is practice at the office to include M&E staff in joint field visits with Project managers, and this will be scaled up by the CO. The office will formulate an action plan and monitoring framework to track the implementation recommendations from the Independent Review of the previous SN. 	April 2024
Observation 5: Risk-related programme management	Recommendation 4: Using already available project good practices, the Country Representative to: <ul style="list-style-type: none"> Apply a consistent approach to developing project results frameworks, inception phases and effective risk registers drawing from best practice examples. Ensure that sustainability plans are consistently included in projects and monitored for effectiveness during implementation and after completion. Maintain proactive management of key risks, including regular updates from the Programme team on progress against key results, workplan, costs and risks, as well as new processes such as construction, management of work with beneficiaries and environmental areas. Closely monitor reporting to donors for timeliness and substance with a strong focus on quality assurance and data validation. 	Country Representative	High	<ul style="list-style-type: none"> The CO will review the CO ERM risk register, and project risk register and update them regularly. Organise donor consultations for continued resource mobilization effort to sustain the office typology and strategic interventions especially for un-earmarked funding for the SN – 2023- 2025 The CO will review and update the staff structure to ensure adequate staff skill needs available for the implementation of the current SN. Formalize some SSA positions on regular UN contracts i.e., Service contract or FTA. As part of the inception phase of the WB funded project, UN Women CO will engage and orient partners on the project expectations to inform capacity development gaps/actions from UN Women for successful implementation. Review baseline, indicators and targets of 2024 AWP. Ensure timely donor reporting as per the funding agreement between UN Women SSD CO and donors. 	April 2024 May 2024 Feb 2024 March 2024 Need basis Feb 2024
Observation 6:	Recommendation 5:	Country	Medium	<ul style="list-style-type: none"> UN Women is recruiting an Environmental and Social Safeguard (ESS) Specialist to lead in 	Jan 2024

Observation	Recommendation	Responsible Unit	Priority	Action Plan	Implementation date
Management of selection of beneficiaries and Environmental and Social Safeguards	The Country Representative to ensure that processes around working directly with beneficiaries are compliant with Environmental and Social Safeguards, including the selection of beneficiaries and the effectiveness of grievance mechanisms. In both direct implementation by UN Women and implementation by programme partners, there is a need for regular and independent monitoring of process effectiveness. The system for beneficiary selection should be enhanced to ensure clear and transparent selection criteria; a documented selection process; monitoring; and that grievance mechanisms exist to ensure that beneficiaries receive the inputs and services agreed in the projects, how they are utilized and how it impacted their lives.	Representative		formulating an ESS guideline, plans and protocols in consultation with the WB, PMU, MGCSW and other stakeholders, conduct social screening activities, review grievance readdress mechanisms, undertake an environmental and social risk categorization, deliver capacity building to staff, partners and stakeholders and reporting on safeguard issues to government and donors.	March 2024 Feb 2024
Observation 7: Programme partner management	Recommendation 6: The Country Representative to: (a) Use prior and common partner audit findings to inform completion of partner capacity assessments. (b) Develop a post-capacity assessment development plan for each partner to address the shortcomings identified in the capacity assessment. This should be adjusted based on any adverse partner audit findings.	Country Representative	Medium	<ul style="list-style-type: none"> Prior partners audit recommendations are considered for the partners capacity assessment of either old partner or new ones. This practice started from July 2023. <ul style="list-style-type: none"> Inception meeting will be organized for all PCA signed from Jan 2024 Annual capacity building workshop will be organized for partners to equip them with UN Women programme and operational policies and procedures and till target previous, active and future partners. Development plan post-capacity assessment will be prepared and shared with the partner; with an implementation and monitoring strategy and action plan. 	Jan 2024 April 2024 Immediately
Observation 8: Organizational structure	Recommendation 7: The Country Representative to ensure the Country Office has a fit-for-purpose structure in place by (a) finalizing its functional review to identify the right structure, skillset and number of qualified personnel to deliver on the office's Strategic Note priorities and its rapidly increased project portfolio; (b) finalizing a long-term personnel and position funding strategy to provide better contracts (where needed and possible) and attract the right calibre of candidates; (c) effectively budgeting for common support functions; and (d) introducing an accelerated recruitment plan, which also requires boosting the capacity of the Country Office's HR function.	Country Representative	High	<ul style="list-style-type: none"> The office will review its organizational structure to ensure the right positions are allocated to cater the need of office, SN and projects. The office will put its efforts to allocate required key staff on the projects and allocate budget for those positions. 	Feb 2024
Observation 11: Previous oversight reports	Recommendation 8: The Country Representative to ensure that oversight recommendations are considered in risk management discussions, and that all evaluation recommendations are uploaded to GATE and reported on.	Country Representative	Medium	<ul style="list-style-type: none"> The CO notes the recommendations and will ensure that mandatory requirement of entering data on LEAD and GATE will be strengthened. A system will be put into place to track and implement evaluations recommendations. Efforts will be made to place systems and procedures to non-reoccurrence of risks due to internal gaps. However, in some situations, these previous audit findings may re-emerge due to various reasons and the complex external environment in South Sudan. The CO Senior Manager will document such instances and will manage such risk at reasonable acceptable level. 	Jan 2024
Observation 12: Performance management	Recommendation 9: The Country Representative to ensure that performance evaluations for all personnel are completed in a timely manner.	Country Representative	Medium	<ul style="list-style-type: none"> These recommendations will be implemented with immediate effect; and will be monitored/updated on quarterly basis - including developing accountability guidance for supervisors for the implementation of these measures. 	Immediate
Observation 13: Procurement planning	Recommendation 10: The Country Representative to ensure that programme managers are accountable for updating relevant procurement plans in a timely manner and that the Procurement team conducts market price surveys on a regular basis.	Country Representative	Medium	<ul style="list-style-type: none"> With Quantum rollout, the procurement plan made in this system; Providing procurement plan snapshot from Quantum will be mandatory while requesting any procurement activities and updates shared on a quarterly basis. Market survey will be conducted twice in year. 	Immediate Jan 2024 April & Oct
Observation 14: Asset monitoring	Recommendation 11: The Country Representative to: (a) Complete the recording and disposal of all assets, ensuring that all assets are properly accounted for. If necessary, consult the Operations Management Team and Regional Office for support in devising a method for the safe and ethical disposal of assets in South Sudan. (b) Develop (and the Division of Management and Administration to review) a local standard operating procedure on vehicle and motorcycle usage.	Country Representative	Medium	<ul style="list-style-type: none"> Assets management will be strengthened in the first quarter of 2024 The obsolete and damaged assets will be disposed. Policy on the usage of vehicle will be formulated. 	Feb 2024 March 2024 Jan 2024
Observation 15: Security reporting	Recommendation 12: The Country Representative to (a) ensure that the Security and Safety Compliance Survey accurately reflects the actual situation, all physical locations and any gaps are addressed on a regular basis; and (b) ensure that the required PPE is secured.	Country Representative	Medium	<ul style="list-style-type: none"> PPE procurement has been initiated in November and suitable supplier identification in progress. PPE will be procured by March 2024. Security compliance will be strengthened in the 1st QTR of 2024. CO will finalise the recruitment of the Security Advisor and Security Associate, to strengthen the implementation of the SRM. 	Started March 2024 March 2024

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 RECOMMENDATIONS

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 IS THE UN ORGANIZATION
DEDICATED TO GENDER EQUALITY
AND THE EMPOWERMENT OF WOMEN.
A GLOBAL CHAMPION FOR WOMEN
AND GIRLS, UN WOMEN WAS
ESTABLISHED TO ACCELERATE
PROGRESS ON MEETING THEIR NEEDS
WORLDWIDE.

UN Women supports UN Member States as they set global standards for achieving gender equality and works with governments and civil society to design laws, policies, programmes and services needed to implement these standards. It stands behind women's equal participation in all aspects of life, focusing on five priority areas: increasing women's leadership and participation; ending violence against women; engaging women in all aspects of peace and security processes; enhancing women's economic empowerment; and making gender equality central to national development planning and budgeting. UN Women also coordinates and promotes the UN



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