

COUNTRY OFFICE AUDIT

INTERNAL AUDIT REPORT
UN WOMEN COUNTRY OFFICE IN
MEXICO



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INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)

Internal Audit Service (IAS)

UN WOMEN

10 June 2024

IEAS/IAS/2024/002

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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 Mexico from December 2023 to March 2024.

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 internal 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 2020 to 31 December 2023. For operations controls, the sample covered transactions from 1 January 2022 to 31 December 2023. Atlas and

Quantum-recorded expenditure for the Country Office totaled US\$ 4.4 million, US\$ 4.6 million and US\$ 5.9 million in 2023, 2022 and 2021, respectively.

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

Audit opinion and overall audit rating

IAS acknowledges several achievements and good practices, in particular:

- The Country Office has a robust communications and social media strategy, and has integrated its communications work into programme inception and design.
- The Monitoring and Evaluation function developed a checklist to review whether projects follow the logical framework and results matrix, including whether results are aligned with the Strategic Plan.

IAS assessed the overall state of governance, risk management and internal controls in the Country Office as **Satisfactory** meaning that "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 was noted in the areas of strategic note implementation, monitoring and reporting; project design and portfolio management; human resources; and, procurement. Major improvement was needed to address the future of the Centre of Excellence for Gender Statistics

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

- The Country Office should continue to advocate for a UNCT-wide effort to address the areas for improvement identified in the United Nations Country

Team System-Wide Action Plan on Gender Equality and the Empowerment of Women (UNCT-SWAP). This will also help to address the new System-Wide Gender Equality Acceleration Plan.

- The Country Office could improve its data collection against results indicators, reducing the total number of indicators where possible and strengthening monitoring of results achieved versus money spent.
- The Centre of Excellence for Gender Statistics needs to develop a vision, strategy and workplan for, including specific and measurable indicators that can be linked to the Strategic Note.
- Acknowledging a track record of success in resource mobilization, the Country Office needs to closely monitor its high resource mobilization requirements, improving its resource mobilization strategy and action plan.
- The Country Office should apply lessons from programmes such as the Spotlight Initiative to improve project design through use of theories of change, better sustainability planning and risk management.

IAS made nine recommendations to address the areas for improvement, all of which are ranked as medium priority.

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: advocating for UNCT-wide action to address UNCT-SWAP indicators; improving Strategic note monitoring, including reducing the number of indicators and ensuring a mechanism is in place to collect data against the indicators; develop a vision, strategy and workplan for the Centre of Excellence for Gender Statistics; closely monitor the success of resource mobilization vis-à-vis ensuring the Country Office’s sustainability; revise the concept note and project design methodology, ensuring that projects consistently include theories of change, exit/sustainability strategies and beneficiary selection criteria; apply lessons learned from the Spotlight Initiative; review the Country Office risk register and consider the need to adjust the risk ratings; develop an annual office-wide training plan; and, establish a robust procurement and travel planning process and improve contract management for agreed deliverables.

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, Director
Independent Evaluation and Audit Services

ACRONYMS AND ABBREVIATIONS

| | |
|------------------|---|
| DRF | Development Results Framework |
| ERM | UN Women’s corporate platform for Enterprise Risk Management |
| IAS | Internal Audit Service |
| ICT | Information and Communication Technology |
| IEAS | Independent Evaluation and Audit Services |
| OEEF | Organizational Efficiency and Effectiveness Framework |
| RMS | Results Management System |
| UNCT | United Nations Country Team |
| UNCT-SWAP | United Nations Country Team System-Wide Action Plan on Gender Equality and the Empowerment of Women |
| UN Women | United Nations Entity for Gender Equality and the Empowerment of Women |

I. BACKGROUND

UN Women has worked in Mexico since 2010. The Country Office reports to the Regional Office for Latin America and the Caribbean. The main office in the country is located in Mexico City.

The Country Office mainly focused on the following key thematic areas: women’s leadership and political participation; women’s economic empowerment; ending violence against women; strengthening gender statistics; and the care economy. The Country Office’s Strategic Note and Annual Work Plans covered the period 2020 to 2025. The 2023 Annual Work Plan included 22 Outcomes under the Development Results Framework (DRF). It also included 13 Outputs under the Organizational Efficiency and Effectiveness Framework (OEEF).

As of April 2024, according to the OneApp HR dashboard, the Country Office employed 13 personnel with fixed-term appointments; engaged 23 individuals on service contracts; and 22 consultants on Special Service Agreements.

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

Table 1. Country Office target and actual budget, total expenditure and delivery rate

| OEEF / DRF | 2020 | 2021 | 2022 | 2023 | Total |
|-----------------------------------|-----------|-----------|-----------|-----------|------------|
| DRF budget target, US\$ | 5,300,546 | 5,902,430 | 4,453,679 | 2,906,087 | 18,562,742 |
| DRF actual budget, US\$ | 3,932,837 | 4,913,012 | 3,214,350 | 2,890,045 | 14,614,247 |
| DRF RM rate, % | 74% | 83% | 72% | 90% | 79% |
| DRF expenditure, US\$ | 3,644,532 | 4,814,451 | 3,185,559 | 2,598,850 | 14,243,392 |
| Financial Delivery rate, % | 93% | 98% | 99% | 90% | 97% |
| OEEF budget target, US\$ | 1,172,701 | 1,087,045 | 1,278,590 | 1,571,962 | 5,110,298 |
| OEEF actual budget, US\$ | 1,160,274 | 1,251,571 | 1,392,408 | 1,487,187 | 5,217,280 |
| OEEF RM rate, % | 99% | 115% | 109% | 90% | 102% |
| OEEF expenditure, US\$ | 1,066,705 | 1,132,684 | 1,385,172 | 1,844,431 | 5,428,992 |
| Financial Delivery rate, % | 92% | 91% | 99% | 124% | 104% |
| Total RM target | 6,473,247 | 6,989,475 | 5,732,269 | 4,478,049 | 23,673,040 |
| Total Actual budget | 5,093,111 | 6,164,583 | 4,606,758 | 4,377,232 | 19,831,527 |
| RM rate | 79% | 88% | 80% | 89% | 84% |
| DRF rate | 77% | 80% | 70% | 64% | 74% |

Source: Project Delivery Dashboard and Results Management System (RMS) data as of January 2024

In 2023, the country field programme comprised 18 non-core funded multi-year projects with a total budget of US\$ 4.09 million, funded by a range of donors, including:

- Multi-Partner Trust Fund funding for one project (US\$ 299,000).
- United Nations funding for three projects and sourced from multi and bilateral donors (US\$ 270,000).
- Host government funding for six projects, sourced from a multilateral loan (US\$ 1.8 million).
- Donor government or organization funding for four projects (US\$ 336,000).
- Private sector donors for three projects (US\$ 1.3 million).
- Other funding for one project (US\$ 33,000).

Quantum-recorded expenditure for the Country Office totalled US\$ 4.5 million in 2023. Overall, this consisted of other personnel costs (48 per cent); staff costs (20 per cent); maintenance, utilities and common services (10 per cent); procurement of goods and services (6 per cent); personnel travel (5 per cent); support cost charges (3 per cent); training and hospitality costs, including external participant travel (1 per cent); and other costs (6 per cent).

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 2020–2025 followed UN Women’s processes and was linked to the UN Sustainable Development Cooperation Framework 2020–2025 for Mexico.

Overall, there was a reasonable link between the Country Office’s Strategic Note impacts, outcomes and outputs, and activities were coherent. The Country Office has a small Partnerships function consisting of a Strategic Partnerships Coordinator (SB-4 service contractor). Partnership functions are also undertaken by the Representative, Heads of Programmes, Head of Communications and Head of Operations, with support from personnel in their teams. Stakeholders confirmed that UN Women was a well-respected partner and was seen as a leader in gender equality and the empowerment of women in Mexico. The Country Office co-chairs the Gender Theme Group, convenes the Civil Society Advisory Group and also chairs the International Cooperation Round Table on Gender. IAS assessed that this area requires some improvement including coordination, monitoring and reporting, the Centre of Excellence for Gender Statistics; resource mobilization; projects management.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 1: Stakeholder feedback, communications and advocacy

The stakeholders interviewed by IAS recognized UN Women’s efforts in Mexico with regard to its normative, coordination and operational mandates, particularly in the areas of gender-based violence and human rights. UN Women was seen as having strong technical expertise capacity and leadership ability in Mexico, that could also be deployed in more geographic areas of Mexico; good access to relevant actors and partners; and the ability to bring disparate actors together. External stakeholders are aware of UN Women’s work and seek engagement with the Country Office and/or support from it. UN Women is seen as a key partner to work with in the women’s rights and gender equality space.

Some stakeholders thought that the Country Office may not have mobilized sufficient financial resources to carry out the necessary work in Mexico. Stakeholders also thought that the Centre for Excellence on Gender Statistics could be strengthened by more robust reporting on impact and outcomes and better coordination among key players in

statistics in the country/region with stronger connections to the technical unit in headquarters. In particular, stakeholders thought UN Women could improve its work on gender statistics by taking on leadership and coordination roles in the generation and dissemination of gender-related statistics in the region.

The Country Office has a large, well-resourced Communications team, whose activities are integrated across the programmatic teams. The Communications team develops a communication strategy each year and internal and external stakeholders mentioned the Country Office’s strong and visible communications and advocacy work. The Communications team is also involved in concept note and pitch development when the Country Office pursues new opportunities. The Communications team also contributes to the monthly programmatic review meetings for ongoing projects, and contributes to project development from concept note stage.

One key risk for the Communications team is that it is primarily funded by non-core resources.

Stakeholders also suggested that UN Women could expand its communications work across the full range of gender equality actors in Mexico, rather than focusing on a few key actors.

Given the very active nature of the media in Mexico, and the visibility of the United Nations and UN Women in the country, it may be useful for the Country Office to systematically monitor and report on UN Women-related media coverage. This could help the Country Office to proactively monitor emerging reputational and communications risks in Mexico and develop timely responses. Such monitoring was not mentioned in the Communications Strategy.

IAS advises the Country Office to address the opportunities for enhancement highlighted by stakeholders such as monitoring the impact of resource mobilization on office sustainability and strengthening the Centre for Excellence on Gender Statistics in terms of results and visibility.

Observation 2: Coordination on gender mainstreaming

Stakeholders recognized the Country Office as a leader on gender equality and the empowerment of women in Mexico, and by UN counterparts as taking the lead on gender mainstreaming in the UN system. The Country Office co-chairs the Gender Theme Group with UNFPA; convenes the Civil Society Advisory Group; and also chairs the International Cooperation Round Table on Gender, which brings together embassies in Mexico City to discuss key issues (the most recent focus was on care – an area in which UN Women has been implementing projects).

The Country Office has one person assigned to Coordination – a Strategic Partnerships Coordinator (SC-SB4, non-core funded). Other personnel are also involved in coordination work including the Representative, Communications team and programme personnel.

UN Women engages with partners through forums such as the Civil Society Advisory Group, which has between 10 and 14 rotating members on a multi-year basis. In addition, since 2022, the Country Office has engaged with 23 different programme partners (as per agreements in PGAMS). Some of these organizations are academic rather than grassroots civil society or community-based organizations. The Country Office could do

more to engage with grassroots organizations in areas outside of Mexico City. At least one key partner was not directly involved in any of the advisory groups or forums on gender organized by UN Women in the country. This may be an opportunity for broader coordination work in future.

The UNCT-SWAP Scorecard for Mexico was completed in 2021. Of the 15 indicators, the UNCT exceeded minimum requirements on 5 indicators, met minimum requirements on 2 indicators, approached minimum requirements on 4 indicators and missed requirements on 4 indicators.

The UNCT develops an “Annual Progress Assessment Report and Action Plan” to address the recommendations of the UNCT-SWAP Scorecard. The 2022 report noted six indicators now exceeded requirements (increase of one), two met requirements (same as 2021), three approached requirements (decrease of one) and the same four were missing requirements, and the same was noted for 2023. The UNCT, not UN Women alone, is jointly responsible for improving these indicators. This would also be of use to address the upcoming UN Secretary General’s System-Wide Gender Equality Acceleration Plan which is launching in 2024.

Recommendation 1 (Medium):

The Country Representative to advocate with the UN Resident Coordinator and UNCT to address the UNCT-SWAP indicators that are approaching or missed requirements by engaging the Resident Coordinator’s Office and UNCT to take stock, define key accountabilities and lead the Gender Theme Group to develop a mutual-accountability implementation plan to improve progress on the indicators which have yet to be met.

Observation 3: Monitoring and reporting

IAS analysed the Country Office’s annual reports for 2022 and 2023, which included reporting of progress against outcomes and outputs. The annual outcome and output results were reported as quite low overall, with 9 per cent of all targets noted as achieved or with significant progress. This might be because progress is measured against the

whole Strategic Note duration, and milestones of the indicators are not always updated annually. This is compared with financial delivery which historically has been consistently quite high overall: 93 per cent in 2022, averaging 95 per cent from 2018 to 2022, and 99 per cent in 2023 (the data for which was obtained from the latest Quarterly Business Review for Q4 2023). The Country Office noted programmatic achievements, yet the reported indicators do not necessarily reflect this. This could be caused by a weakness in the Country Office's reporting process (issues with substantive evidence-based reporting) or too many indicators (210 outcome and output indicators annually), which could be too ambitious and dilute the overall results picture.

The Monitoring and Evaluation function appears to be well-resourced and organized. As well as performing monitoring and evaluation roles, the function provides advice and input on the formulation of projects, concept notes and ProDocs, as part of the quality assurance process. The Monitoring and Evaluation function also developed a checklist to review whether projects follow the logical framework and results matrix, including whether results are aligned with the Strategic Plan. This is a good practice and is corroborated by the results of the project sample review documented below.

Another good practice is the monthly bilateral meetings which include project teams, Operations and Monitoring and Evaluation to discuss the progress, results and challenges of each project. The Monitoring and Evaluation team develops an "End of the Month" report that provides a snapshot of delivery, leads, funds received and due, donor reporting requirements, non-core project delivery details, partner agreement status and many other details that are discussed on a project-by-project basis.

Recommendation 2 (Medium):

The Country Representative to ensure that (a) a mechanism is in place for data collection against results indicators (similar to its project monthly follow-up mechanisms); (b) the number of indicators are reduced during the mid-term review to ensure they are more manageable; and (c) monitoring of Strategic Note implementation integrates results achieved versus money spent monitoring.

Observation 4: Centre for Excellence in Gender Statistics

As per the Country Office's Strategic Note 2020–2025, in 2017, UN Women and the National Institute of Statistics and Geography signed an agreement to establish the Global Centre of Excellence in Gender Statistics in Mexico. It was reported to be the first of its kind and the added value was expected in strengthening the generation, availability, analysis and use of internationally comparable data and statistics on key and emerging aspects for the achievement of gender equality and the empowerment of women, within the framework of the 2030 Agenda.

The Country Office appointed a new Centre Coordinator in January 2024. The coordinator position had been vacant since March 2023, which included a period of uncertainty about the Centre's future. The current CEGS project (133629 - Strengthening Gender and Sustainability Statistics of the Global Centre of Excellence in Gender Statistics for the period 2022–2025) has a budget of US\$ 400,000 of which approximately US\$ 154,000 was spent as of 31 December 2023. The project also received some funding under the Making Every Woman and Girl Count flagship programme.

The National Institute of Statistics and Geography has provided an in-kind contribution of office space for CEGS; however, since COVID-19 (due in part to lack of proper ventilation) project personnel have been working on CEGS remotely or from Country Office premises. This practice continued after the most intense part of the COVID-19 pandemic subsided, and was exacerbated by the coordinator position vacancy in 2023. The CEGS team has a coordinator, one technical position and one admin position (all non-core funded). The Centre's output has been quite low – one study was published on its website in March 2023. Prior to that, four items were published in 2021 including two research papers, one report and an event.

As per IAS' discussion with management during the audit fieldwork, now that the Country Office has hired a new coordinator, the office will devise a strategy for the next phase of the Centre. Such a strategy should include specific and measurable indicators to be included in future Country Office Strategic Notes. The Resource Mobilization Strategy should also include plans to properly fund the Centre in line with its strategic goals.

Some additional feedback received about CEGS was the need for more communication with partners on activities and results, and the need for better coordination with other similar or related centres in the region and globally. Some of these issues were also raised in the 2020 evaluation discussed below.

The Centre had a mid-term evaluation covering the period from 2018 to 2020, conducted by independent consulting firm. The main conclusions of the evaluation were that the Centre had:

- Strong and valid purpose, but faced difficulties in detaching itself from national and regional references.
- Very ambitious expectations, objectives and goals.
- Tension between the need to acquire visibility as a global institution, and the need to find its expertise niche and a clear identity within the gender statistics field.
- Substantial differences in the identification of CEGS added value among stakeholders.
- An incomplete results framework, which suggests the lack of a follow-up system.
- An early maturity stage, which does not allow for evidence to be obtained on the Centre's capacity to trigger the type of impact foreseen by its theory of change.
- Limited coordination with the Women Count Programme.
- And that the new phase of CEGS requires a precise programmatic and thematic focalization and prioritization.
- Proposed governance mechanisms, which proved to be unclear and complex for the particular needs of an institution that was under construction.

At the time of fieldwork, IAS did not observe that meaningful progress had been made to address the issues and recommendations raised in the evaluation.

IAS understands that since 2020 there have been challenges in implementing the Centre's objectives due to the global COVID-19 pandemic; and the Centre was without a lead for much of 2023. Now that the Centre has a newly appointed coordinator, action can be taken to address the findings of the evaluation and audit. The Regional Office and

PPID also need to be more involved in confirming their vision for the Centre and in the overall advocacy, coordination and oversight of the Centre to achieve its original intent.

IAS advises PPID to consider lessons learned from the Centre that could be applied to similar centres such as that in Korea.

Further to the last bullet point above from the mid-term evaluation on governance, IAS also noted some inconsistencies in the governance structure of the Centre. The Centre website refers to a Centre "Executive Board", which is potentially problematic given UN Women already has only one Executive Board (which was established by the UN General Assembly as the governing body of UN Women to provide intergovernmental support to and supervision of its operational activities). It is also not clear whether UN Women is a majority on the Board. The Centre is not a separate entity, but rather a project run by UN Women in accordance with its financial regulations and rules and project management policies and procedures (among others). Typically projects have Steering Committees or Project Boards, and the name of this body should be adjusted to be more consistent with UN Women's internal organization.

Recommendation 3 (Medium):

The Country Representative, with support from the Regional Office and PPID to:

- a) Develop a vision, strategy and workplan for the Centre of Excellence for Gender Statistics, including specific and measurable indicators that can be linked to the Strategic Note. The plan should be costed and linked to the Country Office's Resource Mobilization Strategy. It should also include a coordination plan with related stakeholders, including the National Institute of Statistics and Geography, the Regional Office and the UN Women Centre of Excellence for Gender Equality in the Republic of Korea.
- b) Adjust the name and composition of the Centre's Executive Board or Steering Committee to be consistent with UN Women's organizational structure.

Observation 5: Resource mobilization risk

The overall assessment of resource mobilization in the Country Office is one of success, with the necessary systems in place to manage and pursue resource mobilization opportunities. Nonetheless, as discussed in this observation, resource mobilization remains a critical risk for the Country Office to continually manage. This is based largely on the local context of Mexico being a middle-income country so traditional donors do not consider it a priority for funding. This risk may be exacerbated after the departure of the current Country Representative, who is taking a new role within UN Women.

The Country Office is classified as a medium-sized office in the Enterprise Data Management system as of January 2024. The Presence Governance Guidance classifies a medium-sized office as having US\$ 3.5–5 million of DRF delivery per year (excluding core); a resource mobilization target of US\$ 4.2–6 million per year; and up to 20 personnel (staff, service contractors and UN Volunteers). The Guidance states that medium-sized offices should focus on one to two Strategic Plan outcomes, as well as cross-cutting issues.

The Country Office currently has a resource mobilization target in the RMS system of US\$ 5.4 million for 2024 and US\$ 2.1 million for 2025 (2025 could be adjusted as the year progresses), with a DRF component of US\$ 3.9 million and US\$ 0.8 million (incomplete as of February 2024) respectively (of which US\$ 367,000 and US\$ 429,000 are core respectively). This is above the target for a medium-sized office in 2024 and below in 2025. The actual DRF budget was US\$ 3.2 million in 2022 and US\$ 2.6 million in 2023, which is below the target for a medium-sized office. As per the Personnel Dashboard, the Country Office has 13 staff, 24 service contractors and no UN Volunteers, giving a total of 37 personnel which, as per the Presence Governance Guidance, is more aligned with a “large” sized office.

So far, the Country Office has been successful in supporting enough personnel to be classified as large, with resources to be classified as medium. This presents potential sustainability and cost-effectiveness risks and, if the Country Office is unable to consistently mobilize resources, it may have to reduce the number of personnel or create a business case for maintaining a higher number of personnel compared to its funding structure due to its strategic position in the region. The Country Office has been

resourceful in finding funding sources, partnering extensively with the private sector and resorting to other measures such as sub-leasing a portion of its office space to other UN entities. In the Risk Management System, the Country Office has designated “funding and resource mobilization” as medium risk, scoring it as moderately likely (3 out of 5) and having a potentially severe impact (4 out of 5). Despite the Country Office’s success in approaching its resource mobilization targets, IAS considers resource mobilization to be a critical risk for the Country Office.

The Country Office has a well-defined and structured Resource Mobilization Strategy: it devised a new strategy and accompanying workplan each year from 2021 to 2023. The strategy is diversified across donor types and strategic pillars, and identifies a pipeline of funding opportunities. The Resource Mobilization Strategy could include specifically actionable tasks and who they are to be performed by.

Moreover, the Leads system data for 2023 seems at odds with the Resource Mobilization Strategy pipeline; the 2023 strategy identifies US\$ 6.7 million in opportunities, while the LEADS system for 2023 records US\$ 2.8 million. The financial value of the opportunities in the strategy could be spread over multiple years, but it may indicate the need to align the LEADS system with the strategy.

In 2023, the Country Office had 18 different donors with an average project budget of US\$ 198,258, six of the 18 donors provided less than US\$ 30,000 (average of US\$ 9,000). In 2023, 23 per cent of all funds were provided by UN Women (Institutional Budget and core), which increased to 35 per cent in 2024. In 2024 to date, 12 donors have provided an average project budget of US\$ 155,241.

The Country Office has done well to mobilize funds from a wide range of donor types. The relatively small value of each contribution reflects the funding landscape available in Mexico and not fully comply with a corporate guidance. Many stakeholders commented that Mexico is an upper middle-income country (as classified by the World Bank), which limits the scope and availability of international donor funding and interest. Total contributions from donors in 2023 was only US\$ 23,354 (spread across four donors), increasing to US\$ 230,009 in 2024 (three donors). The Country Office has had significantly more success mobilizing funds from the Mexico national and sub-national governments (US\$ 1.1 million in 2023) and the private sector (US\$ 1.1 million in 2023).

The Country Office works with a range of private sector donors and has experienced some successes in mobilizing resources from private sector partners. Receipt of this kind of funding is relatively novel in UN Women, the organization having only recently finalized its Private Sector Engagement Policy (November 2023). IAS encourages the Country Office to contribute to corporate knowledge development and management of working with and pursuing private sector partnerships. Lessons learned and good practice approaches could be formalized into methodologies and shared at corporate and regional levels.

Recommendation 4 (Medium):

The Country Representative to closely monitor the success of resource mobilization versus the Country Office's sustainability by developing actionable activities, tasks and indicators in the Resource Mobilization Strategy, and accountability for their completion; and, if needed, scale down Strategic Note priorities and prepare sustainability plans for scaling down the office's structure.

Observation 6: Project design improvements

In general, projects had well-designed project documents with complete and clear results matrices. The Country Office uses internal cross-functional task forces to design projects from the inception and concept note phase. These task forces include Operations, Monitoring and Evaluation, Communications and Programme personnel.

The Country Office has some standardized approaches for developing project concept notes, ProDocs and results frameworks. However, IAS noted some variability in the approaches to developing ProDocs and logical frameworks. This could be due to donor requirements in the case of global projects (such as the Spotlight Initiative or Second Chance Education) or smaller projects with more specific goals.

Two of the seven sampled projects did not have clear theories of change included in the project document. Another key area of improvement relates to exit/handover strategies: while most projects reviewed had actions and perspectives on sustainability (such as the development of methodologies that can be transferred to or replicated by partners or

include capacity building of partners and beneficiaries), in general, they were not robust and did not contain an exit/handover strategy.

In general, the criteria for the selection of programme partners and beneficiaries were not clear, with the exception of calls for proposals for small grants. Although selections were well documented and justified and target populations were well defined, there is a gap in the definition and clear/written communication of selection criteria.

Recommendation 5 (Medium):

The Country Representative to revise the project design methodology, ensuring that projects consistently include theories of change, exit/sustainability strategies and beneficiary selection criteria (when applicable).

Observation 7: Lessons learned from the Spotlight Initiative in Mexico

The Spotlight Initiative in Mexico commenced on 1 December 2018, with the launch in May 2019, and ended on 30 September 2023. It comprised six pillars and was implemented in five municipalities in three states of Mexico. UN Women provided technical coordination of the project, bringing together five other UN agencies, the National Civil Society Organization Reference Group and the Gender Inter-Agency Group.

The Spotlight Initiative was budgeted for US\$ 9 million in Mexico and spent approximately US\$ 8.8 million across six different UN agencies. The final expenditure is likely to change as the project is currently undergoing financial closure. UN Women spent its entire allotment.

The Mid-term Assessment Report for the Spotlight Initiative in Mexico (the fieldwork for which was completed in January 2021) found significant areas for improvement.

Four of 15 assessed elements of the programme were rated as good:

- Action aligned to the principles of the Spotlight Initiative.
- Initiative's deliverables aligned with the UN agencies' mandates, priorities and reforms with the right agencies involved.

- Indicators to measure results well defined and relevant.
- Progress in implementing the outputs in line with the workplan and outputs still likely to lead to the expected results.

However, 9 of 15 elements were assessed as having problems and two had serious deficiencies:

- Relevance – key stakeholders still demonstrate effective commitment (serious deficiencies).
- Efficiency – partner government and other partners in the country effectively steer the action (serious deficiencies).

The Country Office took action to address some of the challenges identified in the mid-term assessment and stakeholders recognized UN Women’s efforts in this regard. Nonetheless, the Spotlight Initiative was not approved for another phase in Mexico beyond the existing end date. UN Women’s actions to address the recommendations of the mid-term assessment were not recorded in the GATE evaluation management system.

Recommendation 6 (Medium):

The Country Representative to develop lessons learned from the Spotlight Initiative and other projects and apply them systematically in future project design and development phases.

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 49 personnel (including nine vacancies): 7 positions are funded through core, 6 through Institutional Budget, 3 through extra-budgetary funds and 33 through non-core funds. Fifteen of the 49 positions are part of Operations, which represents 31 per cent of the workforce. Eighteen of the 49 positions are part of the Programme team (37 per cent of the workforce). Three positions are part of the Executive function (6 per cent) and the remaining 13 are part of the Strategic Support function (27 per cent of the workforce).

The office structure includes the Country Representative (P5), one Head of Programme for Women’s Economic Empowerment (NO-C), one Head of Programme for Ending Violence Against Women (NO-C), one Head of Operations (NO-B), one Head of Communications (NO-B), a Knowledge and Data Programme Associate (G6), a Monitoring and Evaluation Specialist (SB-4) and a Strategic Partnerships Coordinator (SB-4).

IAS assessed that the Country Office’s structure was satisfactory. The Country Office appears to have an appropriate structure, and the resources and authority to fulfil its mandate. The Country Office has a thoughtful and intentional organizational structure with clear ideas about current and potential staffing needs with the key risk identified that the office’s substantial structure is reliant on non-core funding, which is dependent on strong and consistent resource mobilization (see Observation 5 above). Other areas found satisfactory included control environment and culture, general internal control system and progress on previous oversight recommendations. Risk management was also found to be satisfactory, but a recommendation was raised to properly identify, categorize and address resource mobilization risk, and others.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 8: Risk management

Overall, the Country Office’s risk management processes appeared to be functioning and were reasonably effective. Some areas for improvement are identified below.

As of 25 January 2024, the Country Office’s risk register contained 22 risks. In discussions with stakeholders, Country Office personnel and through analysis of financial and other information, IAS identified resource mobilization as an important risk for the Country Office, which influences many other activities and risks in the office. “Funding and resource mobilization” is currently rated as medium (score of 12, 4 out of 5 in terms of severity and 3 on likelihood). There is a case to be made for the risk to be rated as “high”. Country Office personnel across all areas are well aware of this key risk and are making considerable efforts to address it.

The departure of the current Representative could present a destabilizing risk for the office, which however is beyond the Country Office’s control. Effective succession planning should be a priority for the Regional Office and headquarters.

The Country Office rated “HR – Personnel Skills” as a high risk. IAS notes below in the HR section the lack of coordinated learning and development planning in the office (outside of individual supervisor-supervisee relationships). Improving this could help to effectively manage this risk.

The Country Office has a high reliance on the government for projects and partnerships. Therefore, the upcoming 2024 elections could have an impact on the office. The high frequency of elections in Mexico is a relevant and predictable risk that has not been adequately addressed. This could be included in the category of “Country risk – political or civil” which is included in the above risk assessment, but the risks surrounding elections and their impact on project implementation are specific and may need specific risk management actions.

In general, contextual and programmatic risks were identified for about half of the projects reviewed. Risk identification was included in ProDocs and Local Programme Appraisal Committee meeting minutes. However, even in these cases, administrative risks were not adequately identified. In addition, two projects did not have their own risk matrix.

In addition, lessons learned from other projects (for example, Spotlight or CEGS as discussed in Observations 4 and 7 above) can be incorporated into risk management discussions, as can findings and recommendations from oversight reports.

Recommendation 7 (Medium):

The Country Representative to review the Country Office risk register and consider the need to adjust the scoring based on the items discussed in this report (e.g. for project risk management and human resources risks) and add a specific risk to address elections, including specific risk management actions. Moreover, oversight recommendations should be included in risk management discussions and their implemented is sustained in time.

C. Operations

According to Quantum, the Country Office raised 124 purchase orders in 2023 including 169 purchase orders for procurement of goods and services (excluding purchase orders for non-staff personnel and travel) totalling US\$ 914,000; 196 purchase orders for travel-related expenses totalling US\$ 179,000; and 66 purchase orders for consultants totalling US\$ 1.6 million. Eighty-four 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 (86 purchase orders for US\$ 123,000) or request for quotation (36 purchase orders for US\$ 645,000).

The Country Office Operations team is led by the Head of Operations (NO-B). The finance team has a Finance Associate (G6 on detailed assignment from headquarters), a Finance Associate (SB-4) and a Senior Administrative Assistant (SB-3). The administration team has a Procurement Assistant (G5), Administrative Assistant (G5), Senior Administrative Assistant (SB-3), Driver (G3), ICT Consultant and HR Consultant. The Operations function also has an Administrative Project Support team which provides direct support to programmes. This includes a Programme Administrative Clerk (G3), two Administrative Project Assistants (SB-3), one Administration and Finance Associate (G6) and one Senior Administrative Assistant (SB-3).

IAS assessed that the Country Office's finance, ICT, travel management, assets and security management were satisfactory, while HR and procurement management needed some improvement.

KEY OBSERVATIONS AND CONCLUSIONS

Observation 9: Human resources

In the sample of recruitments selected and reviewed by IAS, corporate policy generally appears to have been followed appropriately.

IAS noted one instance in which the Country Office obtained a professional reference from someone who was an immediate family relation of the candidate. This raises conflict of interest issues and should not be accepted. The presence of a corroborating reference in this case helped confirm that the process was legitimate.

IAS advises Country Office personnel to be aware of the need to conduct impartial reference checks.

The IAS survey results showed that most Country Office personnel had received some kind of training in addition to the mandatory courses, but in general personnel wanted

more training and support, particularly guidance on the Quantum ERP system. The Country Office received formal training on Quantum in July 2023 provided by Headquarters, which was after the Quantum go-live date in January 2023. This was a challenge for Country Office personnel, who relied on webinars and other online materials to gain understanding of the new Quantum system. This is a corporate issue.

One of the challenges raised by the Country Office was the limited provision of training by headquarters and the Regional Office, not just relating to the Quantum training discussed above. The Country Office noted that it did not have an office-wide learning and development plan, but that this area was managed through individual personnel PMDs and performance plans.

Agora system training data shows that 36 personnel have at least one mandatory course listed as "not yet started" or "in progress" in the system. It is possible that some of these training courses were completed outside of Agora and the system has not been updated; however, it is also an indication that the mandatory training completion rates are not 100 per cent.

Recommendation 8 (Medium):

The Country Representative to:

- (a) Develop an annual office-wide training plan based on a needs assessment, and develop and cost an annual training plan accordingly.
- (b) Track mandatory training completion and encourage full completion of training in monthly personnel meetings.

Observation 10: Procurement

The Country Office's Procurement function appears to be reasonably established and operating to procure the goods and services required.

IAS noted five cases of post-facto approval of purchase orders reviewed by the headquarters Procurement Review Committee in 2022 and 2023. In each of these cases, the rationale provided was that the purchase order could not be issued in advance of the goods or services being rendered because the Country Office ran out of time. Three of the post-facto cases relate to travel bookings. The Country Office noted that travel agencies were issuing tickets without checking whether a purchase order was available for the ticket, although primary responsibility for this lies with the Country Office. The Country Office also experienced some challenges associated with the global implementation of UN Women's new enterprise resource planning system Quantum.

The Country Office appears to have sufficient capacity and personnel in the Operations and Programme functions, so the issue is more likely to be related to inadequate planning or processing issues. Analysis of procurement plans showed that actual procurement was much higher than planned in 2022 (zero planned versus US\$ 1.0 million procured) and 2023 (US\$ 659,000 planned versus US\$ 2.7 million procured).

IAS observed a number of repetitively procured goods and services including logistics for meetings, catering, printing and copying services, promotional materials and internet services. The Country Office could establish Long-Term Agreements for commonly

procured goods and services to ensure long-term best value for money. IAS understands that the Operations team is currently in the process of developing Long-Term Agreements as part of its 2024 work plan. *As part of procurement planning, IAS advises the Country Office to periodically analyse if low value purchase orders are significant in number for consolidation under potential Long-Term Agreement tendering.*

Recommendation 9 (Medium):

The Country Representative to establish a robust procurement and travel planning process.

Observation 11: Information Security Awareness training

In the internal control questionnaire completed for the audit, Country Office management noted that Control Point 29 on information technology and network security was fully implemented and that the overall information security compliance rate for the Country Office was 96 per cent. This was independently confirmed with the Manager, Information Security and Compliance. However, not all personnel had completed the new Information Security Awareness training (81 per cent completion rate), which needs to be addressed.

IAS advises the Country Office to follow up to ensure that all personnel complete the new Information Security Awareness training.

Observation 12: Travel management

The Director, DMA has requested that all travel bookings be completed at least 10 days in advance of travel; however, due to the absence of the reports, IAS was not able to verify if this request was complied with.

IAS advises the Country Office to ensure that all travel bookings are completed at least 10 days prior to travel.

Observation 13: Security management

The Country Office has an overall compliance level of 96.2 per cent (Compliant) as per the Security Dashboard consisting of 97.4 per cent for security, 96.4 per cent for occupational health and safety and 95 per cent for business continuity and crisis management. This is based on the annual Security and Safety Compliance Survey which was completed for all years under the audit scope (2022 and 2023). IAS did not identify any discrepancies between what was reported and the physical situation in Mexico.

The Regional Security Specialist noted that the Country Office has a solid commitment to security management. The Regional Security Specialist and Occupational Safety and Health Specialist will conduct missions to the Country Office in 2024 to conduct training and inspections.

The Business Continuity and Crisis Management App notes that the Country Office has three approved and two draft business continuity protocols. The draft protocols should be approved as soon as possible.

IAS advises the Country Office to follow up to ensure that all draft Business Continuity and Crisis Management App protocols are approved and finalized.

III. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

| Observation | Recommendation | Responsible Unit | Priority | Action Plan | Implementation date |
|--|---|------------------|----------|---|--|
| 2: Coordination on gender mainstreaming | Recommendation 1. The Country Representative to advocate with the UN Resident Coordinator and UNCT to address the UNCT-SWAP indicators that are approaching or missed requirements by engaging the Resident Coordinator's Office and UNCT to take stock, define key accountabilities and lead the Gender Theme Group to develop a mutual-accountability implementation plan to improve progress on the indicators which have yet to be met. | UN Women Mexico | Medium | UN Women CO coordinated with LACRO the organization of two trainings on UNCT SWAP and GEM in June to all the Gender Thematic group focal points and the M&E focal points to update on the information of the new guidelines for the SWAP. A kick-off workshop will be organized in August to coordinate the team that will be in charge of the UNCT-SWAP for 2024. Indicators will be defined in this workshop, together with the revision of the action plan. After the workshop, a consultant will be working with UN Women CO to complete the report and have it ready by November. | November 2024 |
| 3: Monitoring and reporting | Recommendation 2. The Country Representative to ensure that (a) a mechanism is in place for data collection against results indicators (similar to its project monthly follow-up mechanisms); (b) the number of indicators are reduced during the mid-term review to ensure they are more manageable; and (c) monitoring of Strategic Note implementation integrates results achieved versus money spent monitoring. | UN Women Mexico | Medium | UNW Mexico Country Office will implement the following actions to address this recommendation: <ul style="list-style-type: none"> a) A quarterly collection of indicators, based on the reporting period of each indicator (quarterly, semiannual, annual), will be performed alongside the monthly follow up programmatic monitoring. This action should be completed during October 2024, alongside the third quarter report. b) An internal review will be conducted by the PM&E area with the programmatic area, focused on: <ul style="list-style-type: none"> • Reduction of UNW Mexico indicators (maximization exercise); however, not during the midterm review since this review is not compulsory. • Reduction of non-relevant activities in the work plan; having indicators that can reflect the achievement of other indicators in the plan (decreasing the number of indicators). • Validation of the proposal of indicators with the UN Women Regional Office, towards adjusting the information on the Results Management System (RMS) • The changes should modify the Biannual Working Plan 2024- 2025. These actions would be completed during October 2024. c) It is worthy to clarify that UN Women Mexico CO has been reporting indicators based on the whole cycle of the Strategic Note (2020-2025), not annually, hence the reported progress does not reflect the annual accomplishment, as it does with the financial progress. <ul style="list-style-type: none"> • For the upcoming Strategic Note 2020-2025 annual report, the Country Office will report results at outcome and output level annually based. This action would be completed during January 2025. • For the planning of the next Strategic Note 2026-2031, the Country Office will consider reporting Outcomes and Outputs annually in an integrated results-versus-budget monitoring. This action would be completed instrumented by January 2026 | October 2024 January 2025 January 2026 |
| 4: Centre of Excellence in Gender Statistics | Recommendation 3. The Country Representative, with support from the Regional Office and PPID to: <ul style="list-style-type: none"> a) Develop a vision, strategy and workplan for the Centre of Excellence for Gender Statistics, including specific and measurable indicators that can be linked to the Strategic Note. The plan should be costed and linked to the Country Office's Resource Mobilization Strategy. It should also include a coordination plan with related stakeholders, including the National Institute of Statistics and Geography, the Regional Office and the UN Women Centre of Excellence for Gender Equality in the Republic of Korea. b) Adjust the name and composition of the Centre's Executive Board or Steering Committee to be consistent with UN Women's organizational structure. | UN Women Mexico | Medium | To address the recommendation, the CEGS will strengthen its current Work Plan, ensuring close coordination with the Representative of the Country Office, the Regional Office, the Women Count Program, and the PPID. The improved Work Plan will present a clear vision, strategy, and governance structure incorporating the following actions: <ol style="list-style-type: none"> 1. Conduct a comprehensive analysis to prioritize and focus results and activities, maintaining alignment with the Strategic Note, including the development of measurable and specific indicators to monitor compliance with the Work Plan. 2. Develop and articulate a resource mobilization and sustainability strategy that aligns with the Country Office's Resource Mobilization Strategy and leverages lessons learned from the initial phases of the CEGS. 3. Formulate a strategy to strengthen communication of results and coordination with stakeholders, including the National Institute of Statistics and Geography, the Regional Office, the UN Women Center of Excellence for Gender Equality in the Republic of Korea, other related centers regionally and globally, as well as potential | August 2024 |

| Observation | Recommendation | Responsible Unit | Priority | Action Plan | Implementation date |
|--|---|------------------|----------|---|---------------------|
| | | | | <p>partners.</p> <ol style="list-style-type: none"> 4. Incorporate recommendations from the mid-term evaluation covering the period from 2018 to 2020 and lessons learned from other similar centers into the Work Plan. 5. The name and composition of the Centre's Executive Board will be adjusted and the CEGS governance structure will be adjusted in accordance with UN Women's organizational structure and in line with CEGS' Work Plan, which is also being comprehensively strengthened. CO will seek to establish a composition and structure with functions that efficiently contribute to the objectives of the CEGS. 6. Complete the Work Plan by August 2024, following necessary consultations for its improvement and approval. | |
| 5: Resource mobilization risk | Recommendation 4. The Country Representative to closely monitor the success of resource mobilization versus the Country Office's sustainability by developing actionable activities, tasks and indicators in the Resource Mobilization Strategy, and accountability for their completion; and, if needed, scale down Strategic Note priorities and prepare sustainability plans for scaling down the office's structure. | UN Women Mexico | Medium | <p>UNW Mexico Country Office will implement the following actions to address this recommendation:</p> <ol style="list-style-type: none"> 1. Review the current resource mobilization strategy of the CO in the light of the current financial and programmatic situation and the economic and social context of the office. 2. Develop indicators and tasks in the RM strategy. 3. Strengthen the Task Force for RM by developing clear Terms of Reference. 4. Carry out regular meetings with the Rep and the Task Force to monitor current and potential opportunities. 5. Prepare a sustainability plan. 6. Explore the development of a business case for additional core funding. <p>These actions should be completed by September 2024</p> | September 2024 |
| 6. Project design improvements | Recommendation 5. The Country Representative to revise the project design methodology, ensuring that projects consistently include theories of change, exit/sustainability strategies and beneficiary selection criteria (when applicable). | UN Women Mexico | Medium | <p>UNW Mexico Country Office will implement the following actions to address this recommendation:</p> <ul style="list-style-type: none"> • Organize workshops for relevant personnel on theory of change, exit strategies, sustainability strategy and beneficiary selection, so they can include these aspects in their project design documents. • The quality control procedure performed by the Planning, Monitoring and Evaluation area will ensure all project documents (ProDoc) include all relevant document and annex and will include these subjects in the ProDoc formulation checklist. • A written communication by the Representative to the management team regarding the fulfillment of these criteria. <p>These actions should be completed during September 2024.</p> | September 2024 |
| 7. Lessons learned from the Spotlight Initiative in Mexico | Recommendation 6. The Country Representative to develop lessons learned from the Spotlight Initiative and other projects and apply them systematically in future project design and development phases. | UN Women Mexico | Medium | <p>The follow actions will be implemented to address the recommendation:</p> <ol style="list-style-type: none"> a) Internal presentation of the strategy and policy results for the UN Women technical team. b) Presentation to the equality commissions of the new Congress of the pending reforms that were developed in the Initiative. c) Meeting with INMUJERES and CONAVIM to follow up on the sustainability plan for the main products, some of which will be published shortly. d) Meeting with CSOs that participated in the project with the State of Mexico, which was part of exit strategy of the Spotlight Initiative. <p>UN Women CO will continue to promote the dialogue within the UNCT and the interagency Gender Thematic Group to develop a joint programmatic approach to gender-based violence, particularly in the face of the design of a new UN Sustainable Development Cooperation Framework.</p> | November 2024 |
| 8. Risk management | Recommendation 7. The Country Representative to review the Country Office risk register and consider the need to adjust the | UN Women Mexico | Medium | <p>Risk register will be reviewed on a quarterly basis to adjust the score and update mitigation measures for the current elections in Mexico and in human resources matters. This action</p> | July 2024 |

| Observation | Recommendation | Responsible Unit | Priority | Action Plan | Implementation date |
|--------------------|--|------------------|----------|---|---------------------|
| | scoring based on the items discussed in this report (e.g. for project risk management and human resources risks) and add a specific risk to address elections, including specific risk management actions. Moreover, oversight recommendations should be included in risk management discussions and their implemented is sustained in time. | | | will be done by the end of July 2024. | |
| 9. Human resources | <p>Recommendation 8. The Country Representative to:</p> <p>(a) Develop an annual office-wide training plan based on a needs assessment, and develop and cost an annual training plan accordingly.</p> <p>(b) Track mandatory training completion and encourage full completion of training in monthly personnel meetings.</p> | UN Women Mexico | Medium | <p>a) The UNW Mexico Country Office will develop an annual, office-wide training plan through its Planning, Monitoring and Evaluation, Program Support, and Knowledge Management areas. These areas will consider the following aspects for the plan:</p> <p>Conduct a needs assessment analysis that will review and update the previous assessment from 2022.</p> <p>Identify training topics relevant to the personnel of the Mexico Office, including induction programs for new recruits and other job-specific training. This will encompass general needs such as results-based management and gender equality, as well as additional topics that may emerge from the training needs assessment contained in the performance evaluations.</p> <p>The draft of the office-wide training plan should be prepared for the Representative's review by the end of October 2024 and considering the resources needed to guarantee its implementation.</p> <p>b) On a monthly basis, during the staff or month-end closure meetings, track the completion of mandatory training of all personnel, keeping a shadow track sheet to confirm data from Quantum/Agora.</p> | October 2024 |
| 10. Procurement | <p>Recommendation 9. The Country Representative to establish a robust procurement and travel planning process.</p> | UN Women Mexico | Medium | <p>The Procurement strategy for Year 2024, includes the launch of 17 new Procurement processes that will fulfil different requirements of Mexico's office. As a result, it is intended to issue at least 12 Long Term Agreements for services such as Logistic services for meetings and events, Coffee break and catering services, Printing services, Editorial design for publications, Advertising agency, Evaluation services for programme elements and communication campaigns, Promotional materials, Photographic services, Audiovisual productions, Public Relations, Digital Agency services for social media, News monitoring and Graphic design services, amongst others. On the other hand, it will be issued around 6 Institutional services for the following operational services, such as Cleaning, Photocopier machine lease, IT services, internet service and paper recycling service. By the end of 2024 it is estimated that at least the 50% of the Procurement processes for the issuance of the LTAs, will be approved by HQ, and the 80% of the Institutional contracts will be approved to start their validity during the first Quarter of 2025. In addition, as part of the Business Operation Strategy, at least one Procurement Process for the issuance of the LTAs will be completed as part of the Inter Agency Procurement strategy.</p> <p>CO will develop an annual, office-wide travel plan through its Programme and Operations Unit by the end of August 2024.</p> | August 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 system's work in advancing gender equality.



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