

THEMATIC AUDIT

INTERNAL AUDIT REPORT  
UN WOMEN IMPLEMENTING  
PARTNER MANAGEMENT PROCESS



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PARTNER MANAGEMENT  
PROCESS



**INDEPENDENT EVALUATION AND AUDIT SERVICES (IEAS)**

Internal Audit Service (IAS)

UN WOMEN

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# TABLE OF CONTENTS

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EXECUTIVE SUMMARY	i
ACRONYMS AND ABBREVIATIONS	iii
I. INTRODUCTION	1
II. BACKGROUND	1
III. AUDIT OBJECTIVES, SCOPE AND METHODOLOGY	2
IV. AUDIT RESULTS	3

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A. EFFECTIVENESS OF GOVERNANCE	3
B. ADEQUACY OF POLICIES	4
C. EFFECTIVENESS OF INTERNAL CONTROLS	7
D. ECONOMY AND EFFICIENCY	10

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V. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN	12
ANNEX 1. DEFINITIONS OF AUDIT TERMS RATINGS AND PRIORITIES	20

# EXECUTIVE SUMMARY

## Audit objective and scope

The UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) conducted an audit of the UN Women Implementing Partner management process. The audit aimed to assess whether UN Women manages its Implementing Partners (IPs) in an effective, efficient and economical way. The scope included adequacy of policy design, effectiveness of IP management governance arrangements and controls, and the efficiency and economy of the process.

This audit covers both IPs and Responsible Parties (RPs). The report uses the terms “Implementing Partners” and “IPs” as shorthand to refer to both.

The audit covered the state of governance, risk management and internal controls based on a sample of activities from 1 January 2017 to 31 March 2019.

IAS followed the *International Standards for the Professional Practice of Internal Auditing* in conducting this audit.

## Audit opinion and overall audit rating

IAS assessed the state of governance, risk management and internal controls of the IP management process at UN Women as **Major Improvement Needed** meaning that “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.”

The overall assessment was mainly due to improvements needed in:

- **Effectiveness of governance:** consolidating fragmented responsibilities under one Business Process Owner (BPO) with a single point of accountability for the end-to-end process to maintain IP related policies, support users and monitor compliance; defining the role and responsibilities of the BPO, as well as those of relevant headquarters and Regional Offices, and other programme and operations staff that engage with IPs; and establishing and formalizing an organization-wide IP monitoring framework.

- **Adequacy of policies, procedures and guidance:** Conducting end-to-end process risk assessments, mapping the risks identified to related controls and the current Programme Policy and Guidance framework and combining them into one integrated framework; strengthening policy and controls over data protection and prevention of sexual exploitation and abuse (SEA) in the context of working through IPs; and revising the IP audit approach by updating the Terms of Reference, moving to a risk-based sample selection and preparing a new contract with IP audit service provider(s).
- **Effectiveness of internal controls:** Designing a decision tree in helping UN Women personnel to choose and justify to work with an IP as a project implementation modality under a Project Cooperation Agreement (PCA) instead of other contractual tools; risk profiling of individual IPs; strengthening policies and controls to prevent and detect underperforming IPs through an IP performance evaluation procedure; accountability for managing IPs; sensitizing UN Women personnel to possible red flags for misuse or waste of resources; and the establishment of a partner sanctions committee.
- **Economy and efficiency:** Updating the key principles for competitive selection or justifying direct selection with adequate budget negotiations, including value for money and competitiveness principles; and devising a system to facilitate management of the end-to-end IP management process, with key control checkpoints and workflows, data on the efficiency of key steps, reporting on milestones and reminders when key steps are due to be performed.

On a positive note, the current UN Women partner cash advance policy is risk-based and provides different approaches for engaging with different types of partners. Improvements were also observed in the legal modalities concerning IPs and the availability of guidance and knowledge management materials over time. Management dashboards included key information such as partner advance ageing. At the local level, there were examples of good practices in some Country Offices, including a partner orientation manual in French and an enhanced partner capacity assessment template that was more detailed and visual than the standard template.

IAS made 13 recommendations to address the above areas for improvement. Three of which are ranked high priority and ten as medium priority.

The three high (critical) priority recommendations, mean *“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.”* These recommendations are presented below:

- Directors of Policy and Programme Division (PPD) and Division of Management and Administration (DMA) to assign and define the accountability, authority, roles and responsibilities for the end-to-end IP management process, including the establishment of an organization-wide IP monitoring framework.
- The BPO to conduct an end-to-end process risk assessment and map the related controls and current Policy, Programme and Guidance framework to the risks identified so that gaps, duplication and/or redundancy in policies and controls are addressed.
- DMA’s Legal and Information System Support Services and Programme Support Management Unit (PSMU), in collaboration with other relevant offices, to develop policy, controls and monitoring around sensitive data protection in the context of working through IPs.

In addition, IAS made 10 medium (important) priority recommendations, meaning *“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”*. IAS recommends that:

- In enhancing IP management policies, the BPO to: (a) revise the IP audit arrangements to be risk-based, including focus, where relevant and appropriate, on independently verifying activities implemented by IPs in addition to the certification of expenditure and assets; (b) combine policies with IP components into an integrated principle-based framework; and (c) strengthen policies and controls to prevent and address

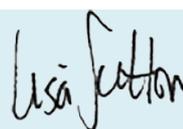
SEA in the context of working through IPs, including ensuring effective grievance mechanisms for beneficiaries.

- In improving the effectiveness of controls, the BPO to: (a) strengthen the requirement for personnel to justify the reasons for choosing to work through an IP as an implementation modality and devise a decision tree on the appropriate contractual tools; (b) establish a procedure of assignment of risk profiles during IP capacity assessment, and monitoring of IP capacity development and performance (including concrete actions to be taken for underperforming IPs); (c) develop a policy section on fraud prevention and detection measures in the context of working with IPs; and (d) update the key principles for ensuring competitive selection or justifying direct selection.
- In making the process more efficient, the BPO to: (a) map the process and identify potential inefficiencies and redundancies in controls; and (b) devise a system to facilitate management of the IP process, including key control checkpoints and workflows, data on milestone implementation, reminders and reporting.

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

## Management comments and action plan

Management accepts the recommendations and has included an action plan within this report.



Lisa Sutton, Director

**Independent Evaluation and Audit Services**

## ACRONYMS AND ABBREVIATIONS

<b>ACU</b>	<b>Audit Coordination Unit</b>
<b>AWP</b>	<b>Annual Work Plan</b>
<b>BPO</b>	<b>Business Process Owner</b>
<b>CA</b>	<b>Capacity Assessment</b>
<b>CBO</b>	<b>Community-Based Organization</b>
<b>DMA</b>	<b>Division of Management and Administration</b>
<b>DPP</b>	<b>Data Protection and Privacy</b>
<b>HR</b>	<b>Human Resources</b>
<b>IAS</b>	<b>Internal Audit Service</b>
<b>ICF</b>	<b>Internal Control Framework</b>
<b>IEAS</b>	<b>Independent Evaluation and Audit Services</b>
<b>IGO</b>	<b>Intergovernmental Organization</b>
<b>IP</b>	<b>Implementing Partner</b>
<b>KM</b>	<b>Knowledge Management</b>
<b>LOA</b>	<b>Letter of Agreement</b>
<b>NGO</b>	<b>Non-Governmental Organization</b>
<b>PCA</b>	<b>Project Cooperation Agreement</b>
<b>PPD</b>	<b>Policy and Programme Division</b>
<b>PPG</b>	<b>Policy, Procedure and Guidance</b>
<b>PSEA</b>	<b>Prevention Sexual Exploitation and Abuse</b>
<b>PSMU</b>	<b>Programme Support Management Unit</b>
<b>RP</b>	<b>Responsible Party</b>
<b>SEA</b>	<b>Sexual Exploitation and Abuse</b>
<b>SH</b>	<b>Sexual Harassment</b>
<b>SN</b>	<b>Strategic Note</b>
<b>ToR</b>	<b>Terms of Reference</b>
<b>UNBoA</b>	<b>UN Board of Auditors</b>

## I. INTRODUCTION

During its annual risk assessment, IAS identified Implementing Partner (IP) management as a risk area due to its materiality, its connection to corporate risks on project implementation and the potential for enhancing value for money.

- The funds transferred to IPs are material to UN Women's total expenditure (see Background section for statistics).
- Third-party audits of IPs have raised financial findings and contained some qualifications related mainly to their record keeping, delayed reporting and weaknesses in IP procurement processes.
- The UN Board of Auditors (UNBoA) and IAS annual reports have stressed the need to improve the selection and oversight of IPs, and the quality of services provided by IPs.

Therefore, it was decided to include this theme in the IAS 2019 Risk-Based Audit Plan. It is a cross-cutting, thematic engagement that aims to assess one of UN Women's fundamental modes of delivering results.

## II. BACKGROUND

Engaging third parties to implement project activities is one of the key implementation modalities for UN Women. UN Women works with IPs and Responsible Parties (RPs) at global, regional and local levels to deliver its programmes and projects.

In general, IPs are responsible for outputs, while RPs are engaged to perform particular activities that assist in contributing to outputs or outcomes. This audit covers both IPs and RPs. The report uses the terms "Implementing Partners" and "IPs" as shorthand to refer to both.

There are four categories of IPs and RPs:

- (i) Government entities
- (ii) Non-UN intergovernmental organizations
- (iii) Non-governmental organizations (NGOs), academic institutions and registered Community-Based Organizations (CBOs)
- (iv) UN agencies

IP management is governed by several policies within the UN Women Policies, Procedures and Guidance (PPG) framework, including "Selecting Implementing Partners and Responsible Parties" and "Cash Advances and Other Cash Advances to Partners". There is no overarching policy or framework that addresses all aspects of the IP management process.

Similarly, there is no one department within UN Women that has overall responsibility for IP management. The Project Support and Management Unit (PSMU) in the Programme Division owns the partner selection policy, while the Financial Management Unit of the Division of Management and Administration (DMA) is responsible for the cash advances policy.

Field offices and some headquarters units which engage IPs<sup>1</sup> are responsible for their selection, management and monitoring, including ensuring that expected results are achieved. Regional Offices can work directly with IPs on regional activities, but are also responsible for varying degrees of partner oversight and provision of support to field offices in their respective regions.

A Letter of Agreement (LoA) is used with government entities that implement programmes or projects or which are responsible for assisting implementation. Project Cooperation Agreements (PCAs) are used when working with NGOs, academic institutions or registered CBOs.

The audit of IPs is outsourced to an external service provider, selected based on competitive tendering. This activity is conducted by management as a part of its monitoring responsibilities. The Audit Coordination Unit (ACU) of DMA is responsible for planning audits of IPs in line with a contract between UN Women and external service provider.

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<sup>1</sup> Some of the grantees selected by Trust Funds in the Policy and Programme Division may use financial and technical monitoring of IP related policies and procedures.

As further background, Table 1 shows summary data about implementing partners at UN Women.

*Table 1: Advances to IPs and expenditures incurred by IPs*

	2018	2017
Expenditure incurred by IPs (US\$ million) <sup>2</sup>	US\$ 69.6	US\$ 54.2
In % to total expenditure	18.3%	16.0%
Advances <sup>3</sup> outstanding at the year end (US\$ million)	US\$ 26.5	US\$ 25.3
Total number of IPs used	1,203	781
Average expenditure per partner	US\$ 65,239	US\$ 82,378

### III. AUDIT OBJECTIVES, SCOPE AND METHODOLOGY

The audit aimed to assess whether UN Women manages its IPs in an effective, efficient and economical way, in the following areas:

- **Effectiveness of governance arrangements** and their alignment with the UN Women Internal Control Framework (ICF) and Three Lines of Defence concept in corporate risk management processes<sup>4</sup> (e.g. roles, authority and accountability).
- **Adequacy of policies, procedures and guidance** designed to ensure that the risks associated with IP management are properly mitigated.

- **Effectiveness of internal controls** at UN Women to ensure compliance with the existing PPG and mitigate the correspondent risks.

- **Efficiency and economy** of the IP management process in terms of duplication and redundancy, cost–benefit analysis of controls versus the risk being mitigated, integration of systems, tools and procedures.

The audit covered the state of governance, risk management and internal controls based on a sample of activities from 1 January 2017 to 31 March 2019.

IAS followed the *International Standards for the Professional Practice of Internal Auditing* in conducting this audit.

The audit work consisted of reviews of documents and systems, interviews and discussions with staff in Country and Regional Offices and headquarters. IAS reviewed samples of individual transactions and IPs selected by analytical review of reports and based on professional judgement. IAS focused on reviewing risks and potential weaknesses in the current state of internal controls.

IAS conducted a survey to obtain feedback from field offices and headquarters units directly involved in the IP management process. IAS also sought input from other UN entities as part of a benchmarking exercise.

<sup>2</sup> Data in this table was provided by the Financial Management team

<sup>3</sup> Data obtained from UN Women’s financial report and audited financial statements for the year ended 31 December 2018.

<sup>4</sup> According to the IIA Position Paper on Three Lines of Defence in Effective Risk Management and Controls, management control is the

first line of defence in risk management, the various risk control and compliance oversight functions established by management are the second line, and independent assurance is the third.

## **IV. AUDIT RESULTS**

### **A. Effectiveness of governance**

#### **Issue 1: Need for clearly defined ownership, capacity and authority to ensure effective accountability**

PSMU is the de facto owner of the IP management process; however, the role of Business Process Owner (BPO) as a second line of defence for IP management is not formalized in policy. The current IP management process is also shared with the Finance Unit of DMA, which is responsible for policy and procedures related to advances, and the ACU of DMA which is responsible for contracting and coordinating IP audits outsourced to external service providers.

Given its current limited resources, PSMU cannot effectively maintain the IP Policy framework; devise and maintain the system; support personnel; perform training; clear policy exceptions; and ensure effective monitoring of compliance with the policy. Some aspects of monitoring are covered by the Finance Unit in terms of financial monitoring and following up on overdue cash advances. However, this monitoring is not extended to programmatic monitoring for results delivered, or for IP audit follow up.

A single point of accountability for the IP management process, including clearly defined ownership and authority for monitoring the adequacy of the IP Policy (in terms of design) and effectiveness (in terms of compliance) would help to strengthen governance; ensure coherence and completeness of policy and procedures; and would help to ensure that line managers engaging the IPs and representing a first line of defence are held to account. This would require additional funding and should start by mapping the end-to-end process with all contributing units/allocated resources. In IEAS' view, PSMU should be

formally designated the BPO, with sufficient capacity and the right level of authority to hold front-line managers (at headquarters and in the field) accountable for their management of IPs. PSMU already has foreseen a vacant staff position in its organization chart, but the position is not funded.

As a second line of defence, Regional Offices perform a variety of oversight and monitoring activities, including review of field office Strategic Notes (SNs) and Annual Work Plans (AWPs). IAS expected that Regional Offices would also exercise oversight over field offices' IP-related risks; however, there was no evidence that this was performed consistently. Regional Offices may decide to perform additional monitoring of IP performance, delivery and liquidation of advances. However, these monitoring activities are not specified in the current PPG, nor does the PPG define Regional Offices' role and accountability in this process as a second line of defence. The IP Policy should establish a matrix of responsibility for each line of defence, including for IP audits.

#### **Recommendation 1 (High):**

Directors of Policy and Programme, and Management and Administration Divisions to assign and define the accountability, authority, roles and responsibilities for the end-to-end IP management process in line with the Three Lines of Defence model, including sufficient resources for establishment of an organization-wide IP monitoring framework.

## B. Adequacy of policies

### Issue 2: Policies must address key risks

UN Women has not performed a risk assessment of the end-to-end IP management process to ensure that significant risks have been identified and that effective and streamlined controls are in place to mitigate them (and are mapped to relevant PPG).

As highlighted in some audit reports, an overall risk related to IP management is not always included in individual office risk registers. Risks related to IPs identified in the risk management system at the Country and Regional Office level are mainly related to internal office operations and as such are not related to overall IP management. However, even in these cases there is a lack of consistency between how risks are identified and handled.

#### Recommendation 2 (High):

PSMU to conduct an end-to-end process risk assessment and map risks identified to the controls outlined in the current PPG, so that gaps or duplications in policies and corresponding controls are addressed.

Based on the process risk assessment and risk logs from offices, PSMU to consider whether to raise a corporate risk related to IP management so that it is visible to senior management and any mitigation measures are properly resourced and addressed.

### Issue 3: Need for integrated policy framework

A one-stop framework consolidating the end-to-end IP management PPG and processes could help front-line managers to better understand risk and implement their responsibilities. Currently, the framework covering IP management is scattered across several PPG elements, e.g. a policy on the selection of IPs and other policies on cash advances/cash transfers to partners. There is also coverage of IP related information in the Prevention of Sexual Exploitation and Abuse/Sexual Harassment policies and in the IP Audit Policy and procedures. These different parts of PPG have different owners or contributors. Ideally, given the centrality of IPs in the implementation of UN Women's key objectives, there should be a unified and clearly defined principle-based framework for IPs focusing on (a) objectives related to delivery of results, value for money and related accountability; and (b) a set of policies addressing key elements of the IP management cycle, which would be easier to update to avoid potential inconsistencies. For example, the cash advance policy establishes IP assessment ratings (good, satisfactory, poor); however, the capacity

assessment (CA) section of the IP Selection Policy makes no mention of this. Such a risk profile rating system would be a positive addition to the CA process; therefore, combining these two policies should also be considered.

#### Recommendation 3 (Medium):

PSMU to identify all policies with IP components and combine them into one coherent and integrated principles-based framework with a clearly defined role for policy owners who will then ensure consistency between the policies.

### Issue 4: Sensitive data needs to be protected

UN Women collects different types of data in the context of its programming. In some cases, information is collected by IPs for the purposes of project planning; monitoring and evaluation; research; in-kind assistance or cash transfers; capacity development; and other activities as determined by the specific project or programme. This can include data that is sensitive in nature.

There is no active policy on data protection. The IP Policy makes no mention of data protection and privacy (DPP) matters.

IAS noted that data protection expectations and measures and/or guidance on minimum standards for IPs are not included in PCAs or LoAs. In practice, data collection, processing and storage varies among offices and is sometimes significantly delegated to IPs without adequate monitoring. The current and draft PCAs/LoAs do not include provisions for DPP, nor does UN Women assess the capacity of potential IPs in DPP management.

#### Recommendation 4 (High):

Legal and Information System Support Units of DMA and PSMU, in collaboration with other offices involved in collecting sensitive data, to develop a policy, controls and monitoring for data protection and privacy. Provisions for sensitive data protection should subsequently be included in UN Women's service contracts, LoAs, PCAs and other agreement templates, defining and monitoring compliance with minimum mandatory standards for IPs.

## Issue 5: Current IP Audit Process needs to be streamlined

The responsibility for managing IP audits was assigned to ACU in DMA. The IP Audit Policy states the key objective is “to obtain assurance that funds and resources that were not under UN Women direct control were properly utilized for the purpose they were intended.” IAS identified the following issues:

- The Terms of Reference (ToR) with the audit firm contracted to conduct the IP audits is limited to financial assurance of expenditure reported by the IPs, validation of fixed assets and coverage of prior year audit issues. It includes a general review of project progress, assessment of internal controls and identification of any internal control weaknesses. The audit objectives listed in IP audit reports cover “a general review of a project’s progress and timeliness in relation to progress milestones and the planned completion date”. However, IAS observed no audit issues were reported that related to project milestones or progress.
- An annual IP audit is considered an ex post type of control rather than an effective or efficient preventative control against ineligible spending as the risk of engaging with IPs found not to comply with the PCA is still high. Currently, IP audit reports are released in May of the following year, while the PCA may still be in progress.
- The audit plan covers a calendar year. Audits of the IPs selected in this plan can cover the same calendar year or may cover an asymmetrical time period based on the length of the PCA, as most partner agreements do not fit perfectly within a calendar year or audit period. This means that an annual IP audit cycle does not necessarily cover the full duration of an IP-managed activity. The audits only cover a “snapshot” of the partner’s implementation timeline. At the same time, the IP audit objectives call for the auditor to provide assurance on project implementation.
- According to the current IP Policy, the minimum audit coverage of the total NGO, government and intergovernmental organization (IGO) project expenditure during a calendar year is 40 per cent. It is unclear on what basis this threshold was assigned. A risk-based, rather than monetary, approach is considered best practice. Current IP coverage may also not be the most cost-effective.
- The current IP audit selection approach uses the IAS risk assessment to select high-risk offices and units for IP audits. However, IAS has a different objective when its risk assessment is performed, and its risk ratings also

include other elements than project or partner parameters. As there is no risk profiling of IPs, there is no data to help distinguish higher from lower-risk partners. Therefore, it is currently difficult to identify a risk-focused sample of IPs to audit. International standards on auditing generally recommend performing a risk assessment to aid in the selection of an audit sample.

- A significant number of different findings from IP audits could indicate a lack of proper ongoing monitoring from the offices engaging the IPs in terms of programmatic results versus financial spending, also indicating a lack of accountability for poor IP performance, which is discovered by IP audits too late in the implementation cycle to take effective mitigating actions.

Based on the issues raised above, IAS is concerned that UN Women is not securing the best risk management and value for money in its current outsourced IP audits. With a risk-based audit plan that coordinates with other audit providers, IP audit coverage could potentially be increased while decreasing costs – if not financial then in terms of the time spent by UN Women personnel addressing IP audit needs. The Long-Term Agreement (LTA) with the IP auditor expired this year and requires retendering; therefore, there is an opportunity for UN Women to immediately address these issues.

### Recommendation 5 (Medium):

PSMU, in consultation with DMA, to absorb responsibility for the supervision, coordination and completion of IP audits, revising the audit planning process in line with a risk-based approach. The BPO to consider developing a hybrid approach to IP audits, whereby financial audits are carried out, but are reduced in number and financial scope. On a risk basis, dual scope (financial and programme) audits could be commissioned for high-risk IPs.

### Recommendation 6 (Medium):

PSMU to clarify in the policy and regularly remind personnel of the importance and accountability for programmatic and financial delivery monitoring by offices engaging IPs during implementation, as well as timely and effective management of risks and issues noted during those monitoring activities, so that findings during IP audits are minimized. The IP Policy should outline clear accountability of the Budget Holder(s) for decisions to continue to advance funds to poor performing partners.

## Issue 6: Prevention of Sexual Exploitation and Abuse is not sufficiently covered in current IP policies

Human Resources (HR) has been acting as a focal point for Prevention Sexual Exploitation and Abuse (PSEA), which covers all UN Women personnel and IPs. However, HR does not have authority over IP management. Detailed guidance on how to ensure that IPs are aware and comply with UN Women's PSEA policies are not yet in place, nor is the guidance on screening and monitoring IP capacity to prevent or address SEA issues. While there are guidelines provided by the UN at large, these have not been reflected in the IP Policy within UN Women. On a positive note, the new draft "UN Women Partner Agreement" contains considerable mention of PSEA, including prohibition of and guidance for how to enforce it. This provision in the Partner Agreement should be reflected in the IP Policy.

The current CA template makes no mention of, or requirement for, preventing or addressing SEA by IPs. Although not mandatory, UN Women offices have an option to add these criteria to CAs, but IAS did not observe any such instances in its samples for this thematic audit.

In addition, grievance mechanisms were not always in place to ensure that beneficiaries can report instances of SEA committed by IP personnel directly to UN Women. Further efforts are needed to ensure that beneficiaries are aware of reporting channels. There is an investigations hotline through which anyone can report wrongdoing; however, SEA is not emphasised in the hotline guidance and beneficiaries may not always be aware of their ability to report issues and how to report them.

The corporate risk register identifies that grievance mechanisms need to be implemented.

### Recommendation 7 (Medium):

PSMU to:

- Ensure that measures for PSEA are fully integrated in the IP Policy framework, leveraging guidance that already exists and ensuring its dissemination.
- Ensure that SEA grievance mechanisms for beneficiaries reached through IPs are in place and are known to beneficiaries.

## C. Effectiveness of internal controls

### Issue 7: Justification for selection of project implementation approaches are not regularly available and the most effective contractual tools may not always be used

UN Women uses a Memorandum of Understanding (MOU) to establish an overarching partnership with no transfer of funds. As mentioned in the Background section, LoAs are used with government entities, while PCAs are used when working with NGOs, academic institutions or registered CBOs. When working with IGOs, a PCA is used for entities directly implementing projects, while an LoA is used for entities assisting with some implementation activities. UN to UN agreements are used when engaging assistance from UN entities.

An assessment of gaps in the UN Women project cycle identified a need to better define project implementation approaches during project formulation and planning. The approach selected depends very much on what UN Women intends to achieve from a project and should be planned and agreed before the IP selection process commences. Currently, the reasons why certain implementation approaches are chosen are not always properly justified in Project Documents. Moreover, the IP Policy<sup>5</sup> only provides general guidance on the circumstances and situations under which a project manager chooses a certain implementation approach.

The IP Policy sets out the “Criteria for Selection of Category of Implementing Partners and Responsible Parties” in a 1.5-page narrative that explains the various generic situations under which one would engage an NGO, IGO or government partner etc. This is a good practice; however, to clarify proper implementation approaches rather than category of IPs, the Policy would benefit from a decision tree to assist personnel in making the correct choice, using real-life case studies of past lessons, for example:

- If the IP does not have sufficient capacity, then UN Women may use small grants as a method to build its capacity. When capacities have been built, the IP can then be engaged using a PCA.
- If the IP has capacity, then UN Women uses competitive selection with a PCA.
- If the services to be provided are purely commercial, without any technical inputs required (e.g. organize training through hiring a hotel, paying DSA, construction, etc.), then it is more appropriate to use a procurement

contract than a PCA.

Properly documenting the reasons behind selecting the project implementation approach will help to address this issue. It also underscores the importance of the programme manager focusing on a project’s expected results, undertaking needs and stakeholder analysis and deciding on the right type of approach before engaging IPs.

#### Recommendation 8 (Medium):

PSMU to:

- Strengthen the requirement to document the reasons for choosing a project implementation modality at the project formulation and planning stage.
- Develop a decision tree to help users choose the appropriate contractual tool (e.g. procurement contract, small grant, PCA or LoA).

### Issue 8: Capacity assessments are not always used to inform capacity development plans, monitoring and performance measurement

The CA policy and process need to be improved to better pre-emptively identify risks related to IP capacity gaps and to subsequently monitor and measure IP performance in terms of quality and timeliness, ultimately demonstrating improvements in IP capacity over time. Based on a review of documents, interviews and findings from other audits, IAS believes that the CA process is more compliance-driven to maintain an audit trail rather than being a dynamic risk-focused assessment and mitigation process and a capacity development tool used to drive monitoring activities and performance measurement. The development component of the CA process needs improvement as audit testing showed that CAs were being performed but gaps were not always followed up. In particular, gaps identified during CAs do not inform IP capacity development plans for further implementation and monitoring to measure IP improvements in capacity. IP audits show that inadequate training is a recurring finding. In addition, several internal audits of Country Offices showed a need to improve effective IP capacity development.

IAS also observed the following issues:

- During CAs, IPs are not risk profiled and subsequently not monitored to see if their capacity has changed over

<sup>5</sup> Selecting Implementing Partners and Responsible Parties & Project Documents (ProDocs) and Preparatory Assistance (PA) – Annexes.

time (and if the risk in working with them has changed). There is currently no overall rating or summary section that clearly and simply shows what the overall outcome/rating was (e.g. basic, intermediate, mature, strong). There is also no designated section for actions to be taken as a result of the assessment.

- Many offices did not have a process for developing IP capacity based on their initial CAs.
- The IP Policy does not require CAs to be undertaken for government entities which may hinder the identification of capacity gaps. The IP Policy allows the use of HACT macro/micro assessments conducted within the last two years as a proxy assessment.
- Neither the payment method, sampling of liquidation documents (while required by Policy), nor the frequency of monitoring visits correlate with the IP's risk profile. Therefore, an office's efforts may be ineffective (i.e. not dedicating enough resources to high-risk IPs) or inefficient (dedicating too many resources to low-risk profiled IPs). In general, the default method of financing partners at UN Women is via the cash advance mechanism, independent from the IP's risk profile.
- Current corporate Enterprise Risk Management (ERM) systems are not used for monitoring of partner-related risks. A risk profile rating system would be a great addition to the CA process and would help offices to choose the most appropriate payment modality or potential candidates for IP audits.
- There is no organization-wide system to capture CAs and manage the CA workflow, share data, oversee compliance, share lessons learned, etc. The CA process is manual. Offices complete a word document and store it locally in the project/partner file. It often then remains there without any further use or update. Based on evidence from this review, it is an inefficient and inconsistent process. A simple system to manage CAs would improve efficiency and add value to the CA process.

### **Recommendation 9 (Medium):**

PSMU to improve partner capacity development and performance evaluation by using IP risk profiles, devising an online CA system, requiring CAs of government entities and encouraging greater application of non-advance payment modalities.

## **Issue 9: Ensuring Implementing Partners deliver expected results**

The PPG does not require that performance evaluations are conducted. Performance evaluations, like those for personnel and procurement suppliers, should be performed regularly. There is no guidance on the type of action that would be appropriate for different types of non-compliance within a PCA.

The Cash Advance Policy attempts to establish a mechanism for incorporating the results of IP audit reports, or trends in the results of these reports, into IP performance management mechanisms. However, this policy mechanism should be improved with more concrete actions to be taken when IPs generate poor audit results. For example, IPs with substandard audit results should not be entitled to further cash advances. If poor results continue, or improvements are not made, IPs should be assessed to ascertain whether the PCA should be terminated.

In addition, there is a need to strengthen accountability of front-line UN Women programme personnel responsible for IP management, as well as Budget Holders' overall accountability for diligent management of funds (see Recommendation 6).

### **Recommendation 10 (Medium):**

PSMU to:

- Establish a mandatory IP performance evaluation procedure. Performance evaluations should be conducted for all partner engagements and results should be considered in future CAs.
- Revise the IP Policy to include more prescriptive and concrete actions to be taken for underperforming IPs including those with poor IP audit results, and establish the conditions under which PCAs can be terminated.

## **Issue 10: Ethics and integrity**

UN Women should have strong policies, procedures and tools to protect the Entity from fraud and waste by IPs.

The IP Selection Policy requires that UN Women personnel confirm the IP has not been subject of a finding of fraud or misconduct during the Call for Proposal process. It also requires that all IPs have an Anti-Fraud Policy Framework. However, there is no additional, detailed guidance about what these requirements mean or how they should be applied in practice. The old PCA template does not have a clear reference to fraud prevention responsibilities. A

corporate fraud risk assessment exercise is ongoing; however, it does not have a specific section dedicated to fraud prevention or a detection plan for wrongdoing involving IPs.

The new draft “Partner Agreement” template includes mention of fraud; minimum standards for fraud prevention; detection responsibilities for IPs; and strong language calling for partners to adopt these standards. The draft includes the following passage, “the Partner shall repay the amount identified in an audit, site/field visit, spot check or investigation as expenditure unsupported by documentation, originated in fraud, other wrongdoing or non-performance. The Partner shall reimburse such costs and repay such amount within thirty (30) days of receiving a request for reimbursement or repayment from UN Women.” However, this new template has not yet been adopted and it will take time to ensure all partner agreements are transitioned. In this regard, IAS noted that there have been instances of qualified IP audit reports and unsupported expenditure. IAS encourages the BPO to monitor implementation of this clause. Moreover, the detailed fraud prevention and detection plan required in the

new draft partner agreement template should be reflected in the IP Policy framework.

There is weak oversight for follow up or recovery, and a need to enhance accountability for failure to follow up or recover funds. IAS was informed that this will be addressed in a new policy. Moreover, there is no corporate record or database of IPs which are non-compliant with PCAs and there is no policy or due process to address non-compliance if follow up or recovery efforts fail. This reduces the extent to which IPs are held accountable for their poor performance and potential misconduct.

### **Recommendation 11 (Medium):**

PSMU to:

- Develop a specific policy section on IPs related to fraud prevention and detection.
- Establish a sanction committee to review and address IP non-performance and misconduct.

## D. Economy and efficiency

### Issue 11: Partner selection

The extent to which economy is achieved when engaging IPs is partially dependent on the type of selection method employed. As per UN Women's procurement principles, a competitive selection method is deemed the best way to ensure that economy is achieved when seeking to engage with a supplier. However, the competitive selection method may not always be the best method through which to engage IPs. Sometimes, depending on the objectives of the intervention, direct selection may be more effective, e.g. UN Women targets an IP for capacity development or when working with government partners. However, should direct selection be chosen, it is highly recommended that Operations Managers are involved in budget negotiations and close review of the detailed costs proposed by the IP for cost-effectiveness purposes. The current IP Policy exempts government entities, IGOs and UN agencies from the Call for Proposal process. At the same time, the procedure does not clearly state that the detailed costs proposed by these IPs or budget negotiations are required. The LoA modality does not require a competitive selection and CA. However, there have been cases of write-offs related to government partners. Therefore, UN Women would significantly benefit from risk profiling government partners with a thorough CA, and then deciding whether to release cash advance or direct reimbursement. HACT micro-assessment by UN sister agencies should also be used as much as possible.

Currently, the IP Policy stipulates key principles under which IP selection should be carried out (including results orientation and accountability for results, efficiency, due diligence and transparency). To encourage competitiveness of selection (when appropriate), an additional principle of "Competitiveness and Value for Money" (such as that contained in the Procurement Manual) should be added to the principles.

Delegating procurement to IPs raises an inherent risk of fraud and lack of value for money; a PCA with high procurement volume may not be the best contractual tool to minimize these risks. This risk increases when the IP is directly selected. The IP audit findings from 2017 identified procurement as a high-risk area with, for example, 31 cases of insufficient supporting documentation for expenditure (21 cases in 2018).

### Recommendation 12 (Medium):

PSMU to update the key principles for ensuring competitive selection or justifying direct selection, while ensuring adequate budget negotiations including value for money and competitiveness principles (delineating when competition is appropriate).

### Issue 12: Process efficiency

A complete process map of the IP management process does not exist. The IP selection process is mapped within the IP Selection Policy; however, the steps to be performed before and after the selection process are not mapped. In addition, there are larger programme and project cycles on which IP management depends. These dependencies will need to be recognized in the formal UN Women programme/project cycles currently being revised. Having an exhaustive IP process map, including IP selection, CA, monitoring, advances and liquidations, reporting and audit would improve the IP management process and would form the basis of other improvements.

UN Women has no mechanism for tracking IP management process times to measure efficiency and identify bottlenecks. While information about the start and end times of each IP process exists in the form of various source documents, this cannot be analysed holistically by field offices, regions or headquarters without a large amount of manual work. In addition, each manual analysis may differ from other offices on a case-by-case basis, meaning that reliable comparisons between data cannot be made.

There is a general absence of systems to effectively support IP workflows, monitoring, analysis, reporting, communications and knowledge management. PSMU is working on a Partner Agreement system in OneApp, with an initial focus on storing and tracking agreements with IPs. This is commendable and an important first step to systematizing the IP management process. However, plans and resources for a full workflow tool for IP management are not yet in place. Many of the potential improvements discussed in this report could be enacted through an IP management system. Currently most data is housed within manual forms (sometimes paper-based), which is not conducive to systematic monitoring, updates and other oversight mechanisms.

### **Recommendation 13 (Medium):**

As part of implementation of Recommendations 2 and 3 on the end-to-end process risk assessment and framework on IP management, PSMU to:

- Using an end-to-end IP process risk assessment, document process map and identify potential inefficiencies in controls and alignment with revised programme and project cycles.
- Devise a system to manage the IP process from end-to-end, including key control checkpoints, workflows and timing for key milestones, reporting data and reminders when key milestones are due.

## V. RECOMMENDATIONS AND MANAGEMENT ACTION PLAN

Issue	Recommendation	Process	Responsible Unit	Priority	Action Plan	Implementation date
1. Need for clearly defined ownership, capacity and authority to ensure effective accountability	1. Directors of Policy and Programme, and Management and Administration Divisions to assign and define the accountability, authority, roles and responsibilities for the end-to-end IP management process in line with the Three Lines of Defence model, including sufficient resources for establishment of an organization-wide IP monitoring framework.	Effectiveness of Governance	Programme Division; Management and Administration Division	High	While PSMU will have the overall accountability, there will be other functions contributing to the process, i.e. Finance (for Partner Advances). It will be necessary to define the functions contributing to the IP monitoring framework as part of an overall IP monitoring Policy document that will clearly spell out the roles and the responsibilities.	Quarter Four, 2020
2. Policies must address key risks	2. PSMU to conduct an end-to-end process risk assessment and map risks identified to the controls outlined in the current PPG, so that gaps or duplications in policies and corresponding controls are addressed. Based on the process risk assessment and risk logs from offices, PSMU to consider whether to raise a corporate risk related to IP management so that it is visible to senior management and any mitigation measures are properly resourced and addressed.	Adequacy of Policies	PSMU, Programme Division and Risk Management Function	High	This process of end-to-end process risk assessment and mapping has already commenced and will be finalized in line with the recommendation.	Quarter Three, 2020

3. Need for integrated policy framework	3. PSMU to identify all policies with IP components and combine them into one coherent and integrated principles-based framework with a clearly defined role for policy owners who will then ensure consistency between the policies.	Adequacy of Policies	PSMU, Programme Division	Medium	The BPO will identify all policies with partner components and develop a coherent end to end, integrated principles-based framework, with a clearly defined role for policy owners who will then ensure consistency between policies.	Quarter Four, 2020
4. Sensitive data needs to be protected	4. Legal and Information System Support Units of DMA and PSMU, in collaboration with other offices involved in collecting sensitive data, to develop a policy, controls and monitoring for data protection and privacy. Provisions for sensitive data protection should subsequently be included in UN Women's service contracts, LoAs, PCAs and other agreement templates, defining and monitoring compliance with minimum mandatory standards for IPs.	Adequacy of Policies	DMA and PSMU	High	Putting in place a policy and related framework to govern data protection and privacy is part of a wider information disclosure and data protection project which has recently started. This includes consultation with other agencies within the UN system as well as with the UN Secretariat. UN Women is a member of the UN Privacy Policy Group, an inter-agency group that is co-chaired by UN Global Pulse and the UN Office of Information and Communications Technology (OICT). This long-term project will not only address the implementation of the policy but will also seek to address the controls to be built in as part of the monitoring, oversight and capacity building mechanisms for partners and other third parties. While adopting the UN Wide principles could potentially be concluded in the next 12 months, the operationalization of the guidelines and procedures could take a much longer time. In the interim, the revised Information Security Policy that applies to all UN Women information assets is in the process of being updated and is expected to be	2021 onwards

					promulgated before the end of 2019.	
5. Current IP Audit Process needs to be streamlined	5. PSMU, in consultation with DMA, to absorb responsibility for the supervision, coordination and completion of IP audits, revising the audit planning process in line with a risk-based approach. The BPO to consider developing a hybrid approach to IP audits, whereby financial audits are carried out, but are reduced in number and financial scope. On a risk basis, dual scope (financial and programme) audits could be commissioned for high-risk IPs.	Adequacy of Policies	PSMU, Programme Division; Management and Administration Division	Medium	<p>BPO will, in consultation with DMA, undertake the responsibility for supervision, coordination and completion of partner audits. This will include a hybrid approach to partner audit and audit planning process in line with a risk based dual (programmatic and financial) approach. The BPO will establish mechanisms for the project managers to incorporate audit findings into IP Risk profiles and performance evaluations.</p> <p>In addition to the recommendations made, it is assumed that the BPO will assume responsibility for the following Policies and Procedures (most of which are due for review in the PPG and need to be revised):</p> <ul style="list-style-type: none"> <li>i) Audits of UNW NGO, Govt, IGO and Grant Projects Procedure (due for review)</li> <li>ii) Disclosure of NGO NIM Audit approach</li> <li>iii) Audit Approach Policy</li> <li>iv) Audit Approach Procedure</li> <li>v) Online Action Plan for NIM &amp; NGO Project Audit Findings Instructions</li> <li>vi) Procedure for the Resolution of Audit Recommendations arising from Project Partner Audits (a draft copy is currently in circulation for consultations)</li> </ul>	Quarter Four, 2020
	6. PSMU to clarify in the policy and regularly remind personnel of the importance and accountability for programmatic and financial delivery monitoring by offices engaging IPs during implementation, as well as timely and effective management of	Adequacy of Policies	PSMU, Programme Division	Medium	The revised due diligence procedures for selection of partners has included the requirements for linking the risk-based capacity assessments to the appropriate payment modalities and a mandatory requirement for training of partners on UN-	Done in the revised due diligence

	risks and issues noted during those monitoring activities, so that findings during IP audits are minimized. The IP Policy should outline clear accountability of the Budget Holder(s) for decisions to continue to advance funds to poor performing partners.				<p>Women requirements.</p> <p>The responsibility of project monitoring is already included in the delegation of authority to Project Managers. The IP Policy Framework and associated procedures will be further strengthened to reference this importance and accountability for Project Managers on programmatic and financial delivery monitoring of partners, managing risks and issues discovered during these monitoring activities.</p> <p>PSMU will revise the current partner training package once the end to end partner management process is finalized and will undertake annual trainings (webinars or otherwise).</p>	Quarter One, 2021
6. Prevention of Sexual Exploitation and Abuse is not sufficiently covered in current IP policies	<p>7. PSMU to:</p> <p>Ensure that measures for PSEA are fully integrated in the IP Policy framework, leveraging guidance that already exists and ensuring its dissemination.</p> <p>Ensure that SEA grievance mechanisms for beneficiaries reached through IPs are in place and are known to beneficiaries.</p>	Adequacy of Policies	PSMU, Programme Division	Medium	<p>The revised Due Diligence Procedure for Engaging Implementing Partners/Responsible Parties includes PSEA as one of the guiding principles. Existence of PSEA Policy is also a criterion in the risk-based capacity assessment questionnaire for engaging Partners.</p> <p>The Policy on Accountability to Beneficiaries (being created) will include information on SEA grievance mechanisms.</p>	Already completed
7. Justification for selection of project	8. PSMU to:	Effectiveness of Internal	PSMU, Programme	Medium	This requirement is already included in the revised Due Diligence Procedure for	Expected date of promulgation is

<p>implementation approaches are not regularly available and the most effective contractual tools may not always be used</p>	<p>Strengthen the requirement to document the reasons for choosing a project implementation modality at the project formulation and planning stage. Develop a decision tree to help users choose the appropriate contractual tool (e.g. procurement contract, small grant, PCA or LoA).</p>	<p>Controls</p>	<p>Division</p>		<p>Engaging Partners/Responsible Parties which is currently undergoing quality assurance for promulgation A Decision Tree for engaging with Partners is also already included in the revised Due Diligence procedure for Engaging Implementing Partners and Responsible Parties. The revised Due Diligence procedure also includes key considerations and principles regarding Programme versus Procurement actions.</p>	<p>end November 2019</p>
<p>8. Capacity assessments are not always used to inform capacity development plans, monitoring and performance measurement</p>	<p>9. PSMU to improve partner capacity development and performance evaluation by using IP risk profiles, devising an online CA system, requiring CAs of government entities and encouraging greater application of non-advance payment modalities.</p>	<p>Effectiveness of Internal Controls</p>	<p>PSMU, Programme Division</p>	<p>Medium</p>	<p>The revised Due Diligence Procedure for Engaging Implementing Partners/Responsible Parties includes risk-based capacity assessment of partners, assigning a risk profile and an appropriate payment modality based on the risk profile. It also includes capacity assessment of government entities The Capacity Building Plans are already included in the revised Due Diligence Procedure for Engaging Implementing Partners/ Responsible Parties. The Programme Managers/Project Managers have been assigned the responsibility to identify identify capacity gaps that need to be strengthened during the partnership period, develop a capacity building plan to be included as part of the partnership arrangement with the Partner (where required), and review the implementation status of the Capacity building plan</p>	<p>Promulgation expected by November 2019  Promulgation of due diligence for selection of partners and new Partner Agreement by November 2019  Quarter Four, 2020</p>

					<p>quarterly with the progress towards the capacity building objectives indicated as part of the quarterly narrative reporting</p> <p>The Partner and Grants Agreement Management System (PGAMS) will be enhanced in the second phase for completion, monitoring, maintenance and analysis of the Capacity Assessment process, including appropriate notifications for updating of assessments. It will also include an end performance evaluation of the Partner Agreement. The second phase of PGAMS will include a database of IP performance.</p>	
9. Ensuring Implementing Partners deliver expected results	<p>10. PSMU to:</p> <p>Establish a mandatory IP performance evaluation procedure. Performance evaluations should be conducted for all partner engagements and results should be considered in future CAs.</p> <p>Revise the IP Policy to include more prescriptive and concrete actions to be taken for underperforming IPs including those with poor IP audit results, and establish the conditions under which PCAs can be terminated.</p>	Effectiveness of Internal Controls	PSMU, Programme Division	Medium	<p>Partner audit findings considerations and poor performance have already been addressed in the proposed Policy on Addressing Partner Audit Findings and accompanying Guidance.</p> <p>The IP Policy Framework will refer to the above-mentioned Policy for partner audit findings. The new Partner Agreement already establishes the conditions under which IP Agreements can be terminated.</p>	Quarter Four, 2020

10. Ethics and integrity	11. PSMU to: Develop a specific policy section on IPs related to fraud prevention and detection. Establish a sanction committee to review and address IP non-performance and misconduct.	Effectiveness of Internal Controls	PSMU, Programme Division and Division of Management and Administration	Medium	The Anti-Fraud Policy of UN Women, the Partner Agreement already includes sections on partners related fraud prevention and detection. This will also be addressed as part of response to recommendation 3.  DMA will establish a sanction committee which will include the scope to consider investigation findings against partners.	Quarter Four, 2020
11. Partner selection	12. PSMU to update the key principles for ensuring competitive selection or justifying direct selection, while ensuring adequate budget negotiations including value for money and competitiveness principles (delineating when competition is appropriate).	Economy and Efficiency	PSMU, Programme Division	Medium	The revised Due Diligence Procedure for Engaging Implementing Partners/ Responsible Parties clearly outlines the criteria and the process using which direct engagement of partners may be undertaken, including a requirement for government partners and UN agencies to undergo a risks-based capacity assessment. It also mandates that Operations Manager/Senior Operations colleagues be engaged in the process of evaluation of proposals in response to Call for Proposals, risk-based capacity assessment of partners as well as Project Appraisal Committee.	Quarter Four, 2020

12. Process efficiency	<p>13. As part of implementation of Recommendations 2 and 3 on the end-to-end process risk assessment and framework on IP management, PSMU to:</p> <p>Using an end-to-end IP process risk assessment, document process map and identify potential inefficiencies in controls and alignment with revised programme and project cycles.</p> <p>Devise a system to manage the IP process from end-to-end, including key control checkpoints, workflows and timing for key milestones, reporting data and reminders when key milestones are due.</p>	Economy and Efficiency	PSMU, Programme Division	Medium	This recommendation will be addressed in conjunction with recommendation 2 above.	Quarter Four, 2020
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# Annex 1: DEFINITIONS OF AUDIT TERMS, RATINGS AND PRIORITIES

## A. AUDIT RATINGS

<b>Satisfactory</b>	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.
<b>Some Improvement Needed</b>	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.
<b>Major Improvement Needed</b>	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.
<b>Unsatisfactory</b>	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

<b>High (Critical)</b>	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.
<b>Medium (Important)</b>	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.
<b>Low</b>	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 Country Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.

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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.



Planet 50-50 by 2030  
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