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OFFICE OF AUDIT AND INVESTIGATION SERVICES

AUDIT OF THE UNFPA COUNTRY OFFICE IN AFGHANISTAN

FINAL REPORT
N° IA/2024-08

15 July 2024

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EXECUTIVE SUMMARY

1. The Office of Audit and Investigation Services (OAIS) conducted an audit of the UNFPA Country Office in Afghanistan (the Office). An audit field mission took place from 25 February to 15 March 2024. The audit aimed to assess the adequacy and effectiveness of the governance, risk management, and controls relating to the following areas:

- a) Office Governance – Office management, organizational structure and staffing, and risk management;
- b) Programme Management – Programme planning and implementation, Implementing Partner management, programme supplies management, and management of non-core funding; and
- c) Operations Management – Human resources management, procurement, financial management, general administration, information and communication technology, and safety and security management.

2. The audit covered activities conducted by the Office from 1 January to 31 December 2023, which corresponded to the third extension of the fourth Country Programme 2015 – 2023, approved by the Executive Board in its first regular session of 2023, with indicative resources of US\$83.7 million.

3. Expenses covered by the audit amounted to \$102.5 million, executed by 20 Implementing Partners (\$48.8 million or 48 per cent) and by UNFPA (\$53.7 million or 52 per cent), and were funded from core resources (\$5.8 million or 6 per cent) and non-core resources (\$96.7 million or 94 per cent). In addition, the audit covered the supply of reproductive health commodities totalling \$4.0 million, procured using funding provided by the UNFPA Supplies Partnership programme.¹

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

Overall audit rating

5. OAIS issued an overall audit rating for the Office of ***Partially Satisfactory with Some Improvement Needed***,² which means that the assessed governance arrangements, risk management practices and controls were adequately designed and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. The issues and improvement opportunities identified did not significantly affect the achievement of the audited entity/area objectives. Management action is recommended to ensure that identified risks are adequately mitigated.

6. The audit provided high priority recommendations to address issues related to: (a) inadequate linkage between Country Programme output indicators and activities assigned to Implementing Partners and the Office; (b) governance processes for managing humanitarian supplies were not aligned with Office needs; (c) misalignment of the organizational structure and staffing arrangements with the Office's programmatic and operational needs; and (d) gaps in monitoring Implementing Partners.

¹ Source: Cognos Inventory Issuance Report with Fund

² See complete set of definitions in Annex 1.

7. Ratings by key audit area are summarized in the following table.

Audit ratings by key audit area		
Office Governance		Major improvement needed
<i>Office management</i>		<i>Major improvement needed</i>
<i>Organizational structure and staffing</i>		<i>Major improvement needed</i>
<i>Risk management</i>		<i>Satisfactory</i>
Programme Management		Some improvement needed
<i>Programme planning and implementation</i>		<i>Some improvement needed</i>
<i>Implementing Partner management</i>		<i>Major improvement needed</i>
<i>Programme supplies management</i>		<i>Satisfactory</i>
<i>Management of non-core funding</i>		<i>Satisfactory</i>
Operations Management		Satisfactory
<i>Human resources management</i>		<i>Some improvement needed</i>
<i>Procurement</i>		<i>Satisfactory</i>
<i>Financial management</i>		<i>Satisfactory</i>
<i>General administration</i>		<i>Satisfactory</i>
<i>Information and Communication Technology</i>		<i>Not Applicable</i>
<i>Safety and security management</i>		<i>Satisfactory</i>

Good practices identified

8. The audit identified the following practices, which enhanced governance, strengthened internal controls, and improved risk management:

- (a) The Office worked closely with the United Nations Country Team to create a common risk management approach for the United Nations to coordinate overall risk management in Afghanistan. The approach included analyses of risks and their monitoring and escalation in relation to the assistance coordinated by the United Nations to Afghanistan in line with, and including, the risk of aid diversion;
- (b) The Office developed a Monitoring and Evaluation Dashboard which helped in the consolidation and visualization of data on humanitarian interventions reported by Implementing Partners. The dashboard was used by Office Management to prepare corporate and donor reports on the humanitarian situation in Afghanistan; and
- (c) The Office established an “Accountability to Affected Population Unit” and took a lead role in building accountability to populations affected by various risk factors in the country. Communication, feedback, and participation were used as key elements in making the voice of affected populations a guiding principle for programming and ensuring humanitarian action was more effective and accountable to the people and communities served by the Office.

Key recommendations Total = 9, high priority = 4

9. For high priority recommendations, prompt action is necessary to ensure that UNFPA is not exposed to high risks (i.e., where failure to act could result in critical or major consequences for the Organization). All high priority recommendations are presented below:

Strategic level

10. The Office needs to strengthen its planning process to ensure that targets in its annual plan and in UNFPA and Implementing Partner implemented workplans are aligned with Country Programme output indicator targets. In addition, the Office should design and implement a holistic (end-to-end) governance process for managing programme supplies, including the development of a needs-based humanitarian supplies plan to inform procurement planning and the preparation of distribution plans; and incorporate all indicators related to programme supplies in the monitoring and evaluation framework. Finally, the Office should strengthen its organizational structure by promptly concluding an ongoing human resources realignment exercise based on the Office’s programme delivery and operational needs.

Operational

11. The Office should strengthen financial and programmatic monitoring of Implementing Partners by ensuring: (a) sufficient levels of detail on salary expenses are provided by Implementing Partners to enable effective verification of their reasonableness and eligibility by Office personnel; and (b) rigor in field monitoring visits and the review of Implementing Partner reports to enable timely identification of potential irregularities or “red flags” and prompt enquiries thereon.

Implementation status of previous OAIS recommendations

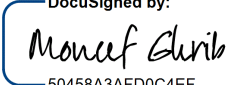
12. The Office was last audited by OAIS in 2018³ and by the United Nations Board of Auditors in 2015. All recommendations arising from both audits were fully implemented and closed.

Management comments and action plan

14. Management accepted all recommendations in the report and commenced their implementation. Comments and/or additional information provided have been incorporated in the report, where appropriate.

Acknowledgement

15. The OAIS team would like to thank Management and personnel of the Office, the Asia and Pacific Regional Office, and various Headquarter units for their cooperation and assistance throughout the audit.

DocuSigned by:

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Moncef Ghrib
Director
Office of Audit and Investigation Services

³ Audit Report No: No IA/2018-11 issued 4 October 2018 with a “*Some Improvement Needed*” overall audit rating.

I. AUDIT BACKGROUND

1. Afghanistan is a low-income country with a population of approximately 43 million.⁴ Afghanistan's Human Development Index value for 2022 was 0.462 - placing it in the low human development category, with a rank of 182 out of 193 countries and territories.⁵ The maternal mortality ratio in Afghanistan was high at 620 deaths per 100,000 live births in 2020, and the unmet need for family planning for women aged 15-49 at 19 per cent in 2023. The modern method contraceptive prevalence rate for women aged 15-49 was 19 per cent in the same year. At 29 per cent, the country's prevalence rate of child marriage (i.e., married by age 18) was above the regional average of 18 per cent.⁶ Afghanistan had a Gender Inequality Index value of 0.665, ranking it 162 out of 191 countries in the 2022 index.⁷ The country is classified as a Tier I⁸ programme country in the UNFPA Strategic Plan 2022-2025 and, therefore, was a priority country for the UNFPA Supplies Partnership programme.

2. In 2021, the United Nations in Afghanistan embarked on the development of a new multi-year integrated strategic planning framework to replace the outgoing 'One UN for Afghanistan 2018-2021,' which was intended as a basis for future partnership and engagement between the United Nations (UN), the then-Government, and the people of Afghanistan towards achievement of the 2030 Agenda and the Sustainable Development Goals (SDGs). However, a few weeks later, the Government of the Islamic Republic of Afghanistan was removed by the Taliban, which became the de facto authority in the country. As a result, the Office operated in an uncertain environment and its interventions in the period under review (i.e., 2023) were guided by the third extension of the fourth Country Programme 2015 – 2023 (CP4). The third extension outlined indicative resources and established objectives for 2023 based on UNFPA's Humanitarian Appeal 2022, which aligned with the Afghanistan Humanitarian Response Plan 2022.

3. As set forth in the 2024 OASIS Annual Workplan, an audit of the UNFPA Country Office in Afghanistan was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing (promulgated by The IIA), which require that internal auditors plan and perform the audit to obtain reasonable assurance on the adequacy and effectiveness of the governance, risk management, and internal control processes in place. The audit aimed to assess the adequacy and effectiveness of the governance, risk management, and controls relating to the following areas:

- a) Office Governance – Office management, organizational structure and staffing, and risk management;
- b) Programme Management – Programme planning and implementation, and the management of Implementing Partners (IP), programme supplies, and non-core funds; and
- c) Operations Management – Human resources management, procurement, financial management, general administration, information and communication technology, and safety and security management.

4. The audit included such tests, as considered appropriate, to obtain reasonable assurance with regard to:

- a) Effectiveness and efficiency of the Office operations;
- b) Conformity of expenses with the purposes for which funds were appropriated;
- c) Safeguarding of assets entrusted to the Office;
- d) The level of compliance with applicable regulations, rules, policies, and procedures; and
- e) Reliability of the Office's financial and operational reporting.

⁴ Source: <https://population.un.org/wpp/DataQuery/>

⁵ Source: <https://hdr.undp.org/data-center/country-insights#/ranks>

⁶ Source: <https://www.unfpa.org/data/world-population-dashboard>

⁷ Source: <https://hdr.undp.org/data-center/thematic-composite-indices/gender-inequality-index#/indicies/GII>

⁸ Tier I comprises programme countries that have not achieved any of the strategic plan's three transformative results.

5. The audit covered activities conducted by the Office from 1 January to 31 December 2023, which corresponded to the third extension of CP4, approved by the Executive Board in its first regular session of 2023, with indicative resources of \$83.7 million. Expenses covered by the audit amounted to \$102.5 million, executed by 20 Implementing Partners (\$48.8 million or 48 per cent) and by UNFPA (\$53.7 million or 52 per cent), and were funded from core resources (\$5.8 million or 6 per cent) and non-core resources (\$96.7 million or 94 per cent).

6. Approximately 57 per cent of the expenses incurred in the period under review corresponded to the UNFPA Strategic Plan's "Humanitarian Action" output. The "Quality of Care and Services" output accounted for 27 per cent, the "Gender and Social Norms" output for 14 per cent, and the Adolescents and Youth output for 2 per cent.

7. At the time of the audit field mission, the Representative was assisted by a Deputy Representative, a Programme Coordinator, an Assistant Representative, and an International Operations Manager. The Office's human resources consisted of 140 positions, including 57 fixed-term appointments, 5 technical assignments, 34 Service Contract holders, 30 Individual Consultants, 12 United Nations Volunteers and 2 Surge personnel.

II. AUDIT RESULTS

8. The audit results, including a good practice identified are presented below, by audit area.

A. OFFICE GOVERNANCE

MAJOR IMPROVEMENT NEEDED

9. The following good practice in office governance was identified:

- (a) The Office worked closely with the United Nations Country Team to create a common risk management approach of the United Nations to coordinate the overall risk management in Afghanistan, including monitoring, analysis and escalation of risks related to the assistance coordinated by the United Nations to Afghanistan in line with, and including, the risk of aid diversion.

A.1 – OFFICE MANAGEMENT

MAJOR IMPROVEMENT NEEDED

Issue 1 Inadequate linkage between CP4 indicators and activities assigned to IPs and the Office’s workplan

10. Applicable policy⁹ requires that, after the Executive Board has approved the Country Programme Document (CPD), the results and resources framework should be further detailed through an operational programme plan that breaks down high-level results of the CPD into lower level, more manageable results formulation, e.g., annual output indicator targets. Annual output indicator targets in the operational programme plan should then be entered into Strategic Information System (SIS) (Quantum+¹⁰ starting in 2024) to monitor and report program results.

11. The third extension of CP4 was developed based on a country-level Humanitarian Response Plan and an Office-level Humanitarian Appeal. The audit selected a sample of 10 CP4 extension output indicators and traced how achievement of targets assigned to the indicators was operationalized in the Office’s annual plan and incorporated in both UNFPA- and IP-implemented workplans. The audit noted the following (a) one output indicator was not included in the Office’s 2023 annual plan; and (b) five indicators in the annual plan were not aligned with output indicators in the results and resources framework of the CP4 extension.

12. Office Management explained that the missing output indicator was disaggregated and included in the annual plan at a more granular level, while the five misaligned indicators had lower targets due to a decision to set more realistic targets given scarce resource availability and the country’s complex context. Management also highlighted, as a reason, the need to adjust to a rapidly changing environment given the humanitarian context.

13. It should, however, be noted that the CP4 extension, as approved by the Executive Board, established a framework to inform the Office’s programming, objectives and targets taking into consideration the country’s humanitarian setting. Therefore, the CP4 extension should have served as the initial basis for annual programme planning with any adjustments necessary in the country context to be captured through the monitoring and evaluation process during the year.

14. Further, the following results were noted regarding the review of workplans: (a) two CP4 extension output indicators were not reflected in any workplan; and (b) three CP4 extension output indicators were included in IP-implemented workplans. However, the corresponding targets were not aligned with those in the Office’s annual plan and the CP4 extension.

ROOT CAUSE	<i>Guidelines: inadequate planning (annual planning process does not ensure clear alignment of CP4 output indicators with programmatic activities)</i>
IMPACT	<i>Inadequate results planning, including misalignment of workplan level output indicators and targets with those in annual plans and the CPD, may impair the Office’s ability to track and meet its established programme targets.</i>

⁹ Policy and Procedure for Development and Approval of the Country Programme Document.

¹⁰ UNFPA’s Results-Based Planning and Management system launched in January 2024.

CATEGORY *Strategic.*

Recommendation 1	Priority: High
Strengthen the Office planning process to ensure that targets included in its annual plan and in UNFPA and Implementing Partner implemented workplans are aligned with the Country Programme Document's results and resources framework output indicator targets.	
<u>Manager Responsible for Implementation:</u> Representative.	
<u>Status:</u> Agree.	
Management action plan: The Office will develop an implementation framework to strengthen the planning process emanating from CPD extension outputs indicators and the Humanitarian Response Plan/ UNFPA Humanitarian Appeal to the IP workplan milestones to ensure alignment of the annual CPD targets and the Humanitarian Response Plan/ UNFPA Humanitarian Appeal with the IP workplan indicators. Moreover, the Office will be conducting the mid-year review of the workplans in July. It will use this opportunity to align the workplan targets of IPs with the CP4 extension. The review will apply a "bottom-up" approach that includes consultation with IPs and UNFPA field teams.	
Estimated completion date: January 2025.	

Issue 2 Gaps in the Office's organizational structure for managing humanitarian supplies

15. According to policy,¹¹ needs assessments used as a basis for determining the types and quantities of humanitarian supplies to be supplied must be reviewed, for relevance and accuracy, and approved by both the budget holder and head of unit, or regional humanitarian coordinator, as appropriate. Further, policy requires that needs assessments and procurement plans clearly outline the required supplies, the mode of procurement, storage and distribution arrangements to be used (including cold chain, when required), as well as any related distribution and logistical costs. Heads of office are responsible for humanitarian supplies plans, and the final validation and approval of procurement plans, including updates to them.

16. Starting August 2021, the provision of humanitarian supplies became a key programmatic intervention by the Office and was allocated workplan resources amounting to \$46.6 million in 2023. However, the organizational structure, processes, and controls established by the Office for the programme area did not reflect its magnitude and complexity.

17. It is commendable that the Office established a dedicated Logistics and Supplies Chain Unit (LSU) responsible for implementing procurement plans and overseeing handover of programme supplies to IPs. However, upstream activities such as needs assessment and planning, and downstream activities such as monitoring of programme supplies handed over to IPs, were not structured to enable a holistic governance process. These key activities were carried out in a siloed and ad hoc manner by various Office units.

18. For instance, a humanitarian supplies plan was not developed to serve as a basis for procurement planning. Instead, the Office's procurement plan was prepared based on inputs provided by programme units to LSU in a siloed manner using various communication channels by different staff members, instead of using a harmonized and integrated process to ensure an effective and efficient workflow.

19. Further, the Office did not prepare a distribution plan indicating the intended IPs and Service Delivery Points (SDP) recipients of the procured supplies. A distribution plan would help align needs assessments with IPs' capacity to manage the supplies and inform the logistics and handover processes. Decisions on the specific locations to distribute programme supplies were taken by relevant Office units

¹¹ Policy and Procedure on Management of Programme Supplies, July 2018.

only when shipments were received by the Office (and therefore obligated, by policy, to be immediately handed over to IPs), as needs arose.

20. Finally, the Office’s Monitoring and Evaluation (M&E) framework and tools did not incorporate all the required indicators related to programme supplies, weakening its ability to collect data, for monitoring and reporting purposes, on distribution, consumption, and stock levels of humanitarian supplies from IPs.

ROOT CAUSE *Guidelines: inadequate Office procedures (processes and controls related to managing humanitarian supplies were not adequately designed and implemented).*

IMPACT *An inadequate programme supplies management process may negatively impact commodity availability and security, resulting in stockouts.*

CATEGORY *Strategic.*

Recommendation 2	Priority: High
Design and implement a holistic (end-to-end) governance process for managing programme supplies, including the development of a needs-based humanitarian supplies plan to inform procurement planning and the preparation of distribution plans; and incorporate all indicators related to programme supplies in the Monitoring and Evaluation framework.	
<u>Manager Responsible for Implementation:</u> Representative.	
<u>Status:</u> Agree.	
Management action plan: The Office is currently using the humanitarian supplies plan as the main tool for developing procurement and distribution plans to ensure timely identification of the needs of supplies and final beneficiaries. This process will be coordinated by the Deputy Representative in close collaboration with heads of programme units to eliminate silos. Upon its finalization, the humanitarian supplies plan will be shared with the Logistics & Supply Chain Unit for development of procurement plans and further implementation. Further, the Office is designing an end-to-end governance process for managing programme supplies that will reflect the related indicators for programme supplies in the M&E framework.	
Estimated completion date: February 2025.	

Issue 3 Evidence supporting reported results not systematically captured, verified, and retained

21. Applicable policy¹² requires the Office to document its M&E strategy to include details on its approach to programme management for results, focusing on results monitoring, data collection, analysis, reporting and planned evaluation. In addition, policy¹³ emphasizes a need for continuous/regular monitoring of program activities implemented both by IPs and UNFPA directly. UNFPA programme managers are responsible for following up on all monitoring findings, including recommendations and action points listed in workplan monitoring reports.

22. As noted in paragraph 20 above, the Office had a M&E framework and tools in place. These included a tailored set of relevant indicators "basket of indicators", a monthly reporting mechanism to collect data from IPs, and an in-house developed dashboard used to process and visualize data reported by IPs. The dashboard served as the main source of information for corporate and donor reporting.

23. To test evidence supporting results reported by the Office in 2023, the audit reviewed five CP4 output indicators, 22 workplan indicators for six IPs, and 21 indicator results reported to four donors.

¹² Policy and Procedure for Development and Approval of the Country Programme Document.

¹³ Policy and Procedures for workplan preparation, management, and monitoring.

24. Out of the five CP4 output indicators reviewed, reported results for three were fully supported by data available in the dashboard. Reported results for the remaining two output indicators were, however, not supported. An analysis of the two output indicators indicated the following:

- a) One of the output indicators related to the distribution of programme supplies was not incorporated in the M&E framework. As a result, the annual results reported in the corporate planning and reporting system Strategic and Information System (SIS) for the output indicator were not supported by documented evidence; and
- b) The annual result reported in SIS under the other output indicator was different from that reported to the Office by the IP responsible for implementing the related programme activities. This was due to a disconnect between workplan progress reports data and the SIS data.

25. Further, the review of results reported for the 22 workplan indicators and 21 donor report indicators showed the following:

- a) Evidence provided by an IP for 4 of the 22 workplan indicators results did not support the numbers reported by the IP to the Office; and
- b) For 8 of the 21 indicator results reported to donors, the Office did not collect and maintain data in a systematic way using the Office-established M&E dashboard or corporate tools. The lack of a systematic approach resulted in an inefficient and ad hoc process for obtaining and processing documentation to support reported results and, in some cases, led to inconsistencies in the application of the methodology applied to calculate results for indicators of similar nature.

ROOT CAUSE *Guidelines: inadequate Office procedures (M&E framework did not include a process for documenting and retaining verification for all reported results).*

IMPACT *There is increased risk of inaccurate programmatic reporting by UNFPA.*

CATEGORY *Reporting.*

Recommendation 3	Priority: Medium
Leverage the monitoring and evaluation dashboard and Quantum+ to capture, verify, and retain evidence to support all reported results.	
<u>Manager Responsible for Implementation:</u> Representative.	
<u>Status:</u> Agree.	
Management action plan: The Office will update its M&E and implementation framework to capture all CPD extension, Humanitarian Response Plan and UNFPA Humanitarian Appeal indicators and its annual and quarterly targets, including its mapping across IPs workplans. In addition, training of IPs and relevant staff members in monitoring and evaluation will be conducted to strengthen their capacity to report on results. Further, IP specific dashboards will be developed, and IPs trained to use the dashboard for analysis and reporting.	
Estimated completion date: November 2024.	

A.2 – ORGANIZATIONAL STRUCTURE AND STAFFING

MAJOR IMPROVEMENT NEEDED

Issue 4 Organizational structure was not aligned with the Office needs

26. Applicable policy¹⁴ outlines that, to support achievement of UNFPA’s strategic objectives, the organization needs an optimal design for the organization as a whole, for each organizational unit, and for every individual post. It further highlights the drivers that may result in a need to modify the organizational structure by establishing or restructuring an organizational unit, such as: (a) changing programme

¹⁴ Policy and Procedures for Organizational Structuring, Revision September 2022.

requirements; (b) expiration of finite mandates (such as programme cycles or technical assistance programmes); (c) new country programme cycles and priorities; (d) post conflict or emergency situations; (e) changes in budget and funding; and (f) audit findings or the outcome of investigations.

27. Following the transition of August 2021 in the country, the Office focused on delivering humanitarian assistance to ensure continued support of Afghan women and girls to meet basic human needs. This resulted in a significant increase in the Office budget and staff numbers. The number of personnel positions increased from 67 in August 2021 to 140 in February 2024. In addition, the Office changed its governance structure, introducing new units, management positions and reporting lines.

28. A review of the Office’s latest organogram and staffing arrangements and interviews with key stakeholders indicated the following:

- a) The staffing arrangements in place were the result of a gradual process for adjusting to the emergent context wherein new units and senior management positions were incrementally introduced to address contemporaneous needs. As a result, whereas the normative UNFPA management structure involves a single senior management role unambiguously entrusted with accountability for the country programme as whole, the Office’s governance structure included three separate senior management positions (Deputy Representative, Programme Coordinator, and Humanitarian Coordinator) responsible for delivery of CP4 in uncoordinated manner. Consequently, the staffing arrangements were not optimal to facilitate accountability in programme management, from planning through to reporting at senior management level.
- b) The size and position in the organizational structure of the M&E function were not aligned with existing programme needs. The function comprised a M&E specialist on temporary appointment, supported by an individual consultant, which was not commensurate with the high volume and complexity of data the Office needs to obtain, verify, and process, and with a need to develop and maintain appropriate methodologies and tools. In addition, the M&E specialist reported to the Programme Coordinator, which undermined the function’s independence from the programme units it is designed to monitor.
- c) According to applicable policy¹⁵ Service Contracts are intended to engage individuals for non-core support services like custodial, security and IT services that would normally be outsourced. Three service contract holders were engaged in core functions such as programme coordination. In addition, five service contract holders continued to work as drivers after more than a decade, essentially constituting a core service in the country context.
- d) According to UNFPA Standard Operating Procedures for Humanitarian Settings, a surge unit can coordinate with partners to obtain, on short notice, appropriately qualified personnel, from rosters for three to six months, to cover urgent humanitarian needs. One surge personnel continued to support the Office from August 2022, indicating that the role is a core position that needs to be incorporated in the organizational structure on a more sustainable basis.

29. A new Representative joined the Office in February 2024 and started reviewing the Office’s organizational structure and staffing arrangements with the aim of realigning human resources responsibilities for accountability and oversight over programme management.

ROOT CAUSE	<i>Guidelines: inadequate management structure.</i>
IMPACT	<i>The existing organizational structure, staffing arrangements, and personnel contract modalities may not be aligned with the Office’s current programme, operational needs, and balancing required sustainability and flexibility to address humanitarian and basic human needs of the Afghans.</i>
CATEGORY	<i>Strategic.</i>

Recommendation 4	Priority: High
Strengthen the Office structure by realigning the Office’s programme delivery and operational needs, taking into consideration the need to facilitate optimal accountability and oversight in programme	

¹⁵ Human Resources: Personnel of UNFPA: Service Contracts, 7 October 2014.

management, independence of the Monitoring and Evaluation unit from programme implementation units, and appropriate contractual modalities for core functions.
<u>Manager Responsible for Implementation</u> : Representative, with support from the Director, Asia and Pacific Regional Office (APRO).
<u>Status</u> : Agree.
<p>Management action plan:</p> <p>The Office is currently in the final stages of reviewing its human resource structure that will be submitted to APRO for approval. The revised structure will support realignment of responsibilities to ensure greater accountability and oversight over programme management.</p> <p>Recognising the critical importance and independence of the M&E function, the Office has already made changes in the Office structure and shifted the reporting of the M&E Specialist to the Representative.</p>
Estimated completion date: April 2025.

A.3 – RISK MANAGEMENT

SATISFACTORY

30. Audit work performed in this area included: (a) reviewing the process followed in identifying and assessing risks and controls, and the actions undertaken to mitigate significant residual risks; (b) review of the Enterprise Risk Assessment prepared by the Office; and (c) interviews with Office Management to gain an understanding of the risks identified by the Office and actions taken to mitigate them.

31. Other than those issues raised in the various sections of this report that touch on overall risk management of the Office, no reportable matters were identified based on the audit work performed in this area.

B. PROGRAMME MANAGEMENT

SOME IMPROVEMENT NEEDED

32. The following good practices in programme management were identified:

- a) The Office developed an 'M&E Dashboard which consolidates and visualizes data on humanitarian interventions reported by IPs. The dashboard was used by Office Management to prepare corporate and donor reports on the humanitarian situation in Afghanistan.
- b) The Office established an "Accountability to Affected Population Unit" and took a lead role in building accountability to populations affected by various risk factors in the country, including earthquakes, drought, population displacement, etc. Communication, feedback, and participation were used as key elements in making the voice of affected populations a guiding principle for programming and ensuring humanitarian action was more effective and accountable to the people and communities served by the Office.

B.1 – PROGRAMME PLANNING AND IMPLEMENTATION

SOME IMPROVEMENT NEEDED

Issue 5 Programme supplies and in-kind contributions to IPs omitted from workplans

33. According to applicable policy,¹⁶ when UNFPA makes in-kind contributions to an IP, such as the provision of UNFPA-procured reproductive health commodities or other programme supplies, the IP workplan must specify the types and estimated volumes of the programme supplies to be provided by UNFPA, the estimated value, intended use, as well as activities and responsibilities of the IP to ensure that

¹⁶ Policy and Procedures for Preparation, Management and Monitoring of Workplans.

the programme supplies are used for the intended purposes. This information can be included directly in the workplan or as a complementing annex to the workplan e.g., a distribution plan of programme supplies.

34. In addition, policy¹⁷ explicitly states that goods can only be handed over to partners that have valid agreements with UNFPA and signed workplans, or other appropriate programme documents, specifying the products to be provided by UNFPA and their intended use.

35. The Office procured programme supplies, including reproductive health kits, dignity kits, and other assets such as laptops and solar panels for distribution to IPs for the use in programme activities amounting to \$29.3 million. However, workplans for IPs that received the items did not include descriptions of the items, their intended use, and other details required by policy. The Office used the corporate shipment tracker tool for control purposes.

ROOT CAUSE	<i>Guidance: inadequate planning (gaps in IP workplan preparation).</i>
IMPACT	<i>There is diminished accountability for distribution (commodity diversion) and use of programme supplies and other in-kind contributions.</i>
CATEGORY	<i>Compliance.</i>

Recommendation 5	Priority: Medium
Specify, in workplans, details of programme supplies and other in-kind contributions to Implementing Partners, including the estimated values, intended use, as well as activities and responsibilities of the Implementing Partners in ensuring that the items are tracked to last mile and used for intended purposes.	
<u>Manager Responsible for Implementation:</u> Representative.	
<u>Status:</u> Agree.	
Management action plan: An Office memo will be issued to all workplan managers to ensure that in-kind items, including their estimated values, are included in IP workplans and that programme supplies are used for intended purpose. The memo will cover proper handover procedures.	
Estimated completion date: November 2024.	

B.2 – IMPLEMENTING PARTNER MANAGEMENT

MAJOR IMPROVEMENT NEEDED

Issue 6 Gaps in monitoring Implementing Partners

Inadequate monitoring of salary expenses reported by IPs

36. According to policy,¹⁸ the extent and level of detail of expense eligibility review must be commensurate with the materiality of the reported expense, the nature, complexity and risk of implemented programme activities, and an IP’s financial management capacity.

37. Salary expenses reported by IPs in 2023 in relation to more than 5,000 employees engaged by various IPs across the country approximated \$20 million, representing more than 40 per cent of total IP expenses. Audit tests included reviews of IPs personnel salary accrual and disbursement processes, and interviews with the Office staff responsible for the selected IPs.

38. The Office’s IP managers indicated that, to effectively review the eligibility of salary expenses, reviewers needed to obtain appropriate information in granular detail. The information to be obtained included comprehensive lists of IP employees, sorted by IP unit (i.e., HQ, regional office, SDPs), accompanied by salary rates and UNFPA budget share data, where applicable. Such in-depth information

¹⁷ Policy and Procedures on Management of Programme Supplies.

¹⁸ Policy and Procedures for Management of Cash Transfer to Implementing Partners.

would allow the IP managers to compare the reported IP staff structures using direct knowledge of active IP units, staff levels, and compensation rates, providing a basis to conclude on the reasonableness and eligibility of the expenses.

39. Information provided by all six IPs sampled for testing as part of an expense eligibility review carried out by the Office was limited. In particular, a lack of disaggregation in accounting journal entries related to salary expenditure and absence of granular detail hindered the ability of Office personnel to effectively review the reasonableness and eligibility of reported expenses.

Inadequate monitoring of potential "red flags" of financial irregularities in expenditure reported by IPs

40. According to policy,¹⁸ programme associates must review, as applicable, detailed transaction lists and documents provided by IPs in support of expense reports submitted to UNFPA, for potential "red flags" of fraud or other financial irregularities. Should any such "red flags" be identified, programme assistants must promptly perform enquiries of the IPs, and obtain and review additional supporting documents to determine the validity of the transactions in question.

41. Among the transactions tested, the audit identified one IP transaction amounting to \$0.1 million related to building renovations, construction of surrounding walls and support for a basic WASH¹⁹ system for 32 Family Health Houses (FHH). According to evidence presented by the IP, a vendor was competitively selected to deliver the planned work following a seven-day procurement period. The contract awarded by the IP stipulated that the selected vendor would complete the renovations within seven days. Following the contract award in the third quarter of 2023, the IP immediately recorded the related expenditure of \$0.1 million and reported it to the Office in the third quarter.

42. During the audit field mission, the IP confirmed to OAIS that no payment had been made to the vendor for services rendered and that there was no supporting documentation such as photographs, monitoring reports, or works completion certificates to substantiate successful completion of renovation works for the 32 FHHs. The IP was neither able to explain whether the works were completed, as reported, nor the reason for non-payment to the vendor. Despite the significant transaction amount, the Office was unaware of the transaction at the time of audit field mission.

43. Given the nature of the contracted works, the seven-day timeframe for their completion was unrealistically short and the Office failed to promptly identify the issue, revealing insufficient oversight over IP financial transactions.

44. Further, the Office reported that it conducted field visits to various sites managed by IPs with the objective of facilitating effective programme monitoring on the ground and establishing direct engagement with service delivery personnel and the people in need of services. In light of the audit finding presented in paragraphs 40 to 43 above, it was difficult to correlate the field visit findings and recommendations with the results of financial monitoring. The field visits should have helped substantiate the financial expenditure by ensuring satisfactory completion of the renovation and construction works reported by IPs.

ROOT CAUSE	<i>Guidance: inadequate supervision at the Office level (ineffective oversight to ensure that IP management policies and procedures are complied with).</i>
IMPACT	<i>Weak monitoring of IPs activities may adversely impact the achievement of planned programme results and increase the risk of financial loss to UNFPA.</i>
CATEGORY	<i>Operational.</i>

Recommendation 6	Priority: High
<p>Strengthen financial and programmatic oversight of Implementing Partners by ensuring: (a) sufficient levels of detail on salary expenses are provided by Implementing Partners to enable effective verification of their reasonableness and eligibility by Office personnel; and (b) rigor in field monitoring visits and the review of Implementing Partner reports to enable timely identification of potential irregularities or "red flags" and prompt enquiries thereon.</p>	

¹⁹ Water, Sanitation, and Hygiene.

<u>Manager Responsible for Implementation:</u> Representative.
<u>Status:</u> Agree.
<p>Management action plan:</p> <p>To enhance the financial and programmatic oversight by the Office and to establish risk mitigation strategies for IPs, the Office will ensure that several measures are in place within the framework of UNFPA policies, as follows:</p> <ul style="list-style-type: none"> a) Verification of the reasonableness and eligibility of expenses based on sufficient levels of granular detail on salary expenses provided by IPs; b) Timely identification of irregularities in reports submitted by IPs and prompt enquiries and review thereupon; c) The Office staff will conduct regular monitoring and assessment on the progress of activities—both programmatically and financially—compared to the planned objectives, and on the advancement towards workplan targets. Continuous monitoring involves visits to the IP offices and activity sites; and d) Quarterly review meetings where cross-review and examination of findings of programme monitoring missions (such as field visits) and financial monitoring engagements (such as HACT²⁰ assurance activities and Funding Authorization and Certificate of Expenditure (FACE) form reviews) to identify discrepancies and potential “red flags” will be carried out.
Estimated completion date: February 2025.

Issue 7 Non-competitive selection of a vendor

45. As per the UNFPA Procurement Procedures, procurement activities can either be directly executed by UNFPA or a procurement component included in an IP-implemented workplan to follow the partner’s own procurement procedures.

46. One IP selected a vendor without following its own policies on competitive process. The IP clarified that the vendor was recommended by the Office and hence no competitive procurement procedures were followed. A review of the IP’s workplan confirmed that it explicitly included the name of the vendor to be subcontracted for the execution of planned activities at a budget of \$0.6 million and that the IP engaged the vendor based on specific instructions from the Office.

47. The arrangement effectively led to exemption of the vendor from both the UNFPA and the IP’s procurement procedures, in contravention of policy requirements. Consequently, no quotations or technical bids and/or proposals were obtained, thus limiting competition and receipt of best value for money.

ROOT CAUSE	<i>Guidance: inadequate supervision at the Office level (inadequate oversight to ensure that IP management policies and procedures are complied with).</i>
IMPACT	<i>The practice may lead to missed opportunities to build the capacity of the IP in its procurement practices, diminished responsibility and accountability of the Office, and inappropriate use of resources.</i>
CATEGORY	<i>Compliance.</i>

Recommendation 7	Priority: Medium
Delineate the programme activities, including those related to vendor selection in procurement, entrusted to Implementing Partners from those implemented by the Office and ensure that Implementing Partners are not influenced to select specific vendors, or if their processes are deemed ineffective, then UNFPA procurement procedures are to be followed to ensure competitiveness and value for money.	
<u>Manager Responsible for Implementation:</u> Representative.	

²⁰ Harmonized Approach to Cash Transfers

Status: Agree.

Management action plan:

The Office will ensure that IPs are not influenced in their vendor selection procedures and apply due process in accordance with their selection policies. The Office will also ensure that the existing standard operating procedures for review of workplans and FACE will be updated to reflect that procurement done by IPs should follow a competitive selection process in an independent manner from UNFPA.

Estimated completion date: October 2024.

Issue 8 Gaps in the assessment of IPs' in the area of Protection from Sexual Exploitation and Abuse (PSEA)

48. Applicable guidance²¹ stipulates that IPs engaged by the Office need to conduct self-assessments of their capacity to prevent PSEA and submit the results to the Office. The Office should then review and validate the self-assessed capacity ratings and, in cases where the capacity is assessed at a low or medium level, develop a capacity-strengthening implementation plan outlining steps for the partner to increase its PSEA capacity. The IPs should be reassessed twice – after 6 months and 9 months - following the original assessment and disengaged by the Office if the rating does not improve to full capacity.

49. The audit included a review of PSEA capacity assessments for 20 IPs engaged by the Office and noted the following:

- a) At the time of initial PSEA assessments undertaken by the Office, the capacity of 12 IPs was assessed to be below full capacity (i.e., six medium and six low). However, the Office did not develop capacity-strengthening implementation plans for the IPs and did not subsequently reassess them to ensure that their capacity improved to the full level required by applicable guidance.
- b) At the time of the audit field mission, the UN Partner Portal (UNPP) had incomplete and inconsistent data on the PSEA capacity ratings assigned to the Office's IPs. According to initial PSEA assessments, 10 IPs were assessed as having full capacity, but only three out of them were documented in UNPP as having the capacity rating. Four of the 10 IPs were documented as having low capacity, with no information available in UNPP for the remaining three IPs. Further, out of six IPs assessed at medium capacity, only two were reported in UNPP with the correct assessment rating, while three IPs were incorrectly reported as being of low capacity, and no rating was assigned in UNPP to the remaining IP. Lastly, two IPs assessed as having low capacity were reported in UNPP at full capacity and medium capacity.
- c) No evidence was available to indicate continuous monitoring of compliance by IPs with PSEA requirements. These should have been mainstreamed in routine IP monitoring visits by Office personnel.

ROOT CAUSE	<i>Guidance: inadequate supervision at the Office level (ineffective oversight to ensure that IP management policies and procedures are complied with).</i>
IMPACT	<i>Engaging IPs without adequate PSEA capacity increases UNFPA's exposure to reputational risk.</i>
CATEGORY	<i>Compliance.</i>

²¹ UNFPA Operationalization of the United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners - Assessment Process and Technical Guidance.

Recommendation 8	Priority: Medium
<p>Enhance supervisory controls over the Office’s PSEA processes to meet the requirements set out in applicable guidance by systematically: (a) ascertaining that Implementing Partner data in UNPP is accurately maintained, including timely updates on the results of subsequent PSEA assessments for Implementing Partners initially assessed as being below “full capacity”; and (b) mainstreaming and documenting monitoring activities to verify that Implementing Partners adhere to their originally assessed PSEA standards as part of continuous programmatic monitoring.</p>	
<p><u>Manager Responsible for Implementation:</u> Representative.</p>	
<p><u>Status:</u> Agree.</p>	
<p>Management action plan:</p> <p>The Office will continue to make deliberate efforts to support the IPs to improve their PSEA mechanisms. In this respect, the Office will review and update the information in UNPP and monitor the capacity of IPs on PSEA, as part of regular programme monitoring. In addition, the Office will conduct further training of IPs and UNFPA staff on Accountable, Protection-Sensitive and Gender-Responsive, Inclusive Programming to ensure that IPs maintain PSEA standards.</p>	
<p>Estimated completion date: January 2025.</p>	

B.3 – PROGRAMME SUPPLIES MANAGEMENT

SATISFACTORY

50. Audit work performed in this area included review of the needs assessment, procurement planning and commodity distribution processes, testing of a sample of inventory orders, as well as visiting and inspecting a few selected warehouses.

51. No reportable matters, other than those noted in other sections of this report, were identified based on the audit work performed in this area.

B.4 – MANAGEMENT OF NON-CORE FUNDING

SATISFACTORY

52. Audit work performed in this area included tests of compliance with co-financing agreement requirements, interviews with donors, and review of donor reports for timeliness and compliance.

53. No reportable matters, other than those noted in other sections of this report, were identified based on the audit work performed in this area.

C. OPERATIONS MANAGEMENT

SATISFACTORY

C.1 – HUMAN RESOURCES MANAGEMENT

SOME IMPROVEMENT NEEDED

Issue 9 Inadequate human resources management

Selection process for Fixed Term Appointments not reviewed by Compliance Review Board (CRB)

54. The audit included a review of documents related to recruitment for three General Service level posts. In all three cases, the candidate selection process was not reviewed by Compliance Review Board (CRB), as mandated by policy.

55. Office Management explained that it was under the impression that review of candidate selection process by CRB was not required when Fast Track Procedures were in effect for an office. However, Fast Track Policy and Procedures allow waiving of the CRB process only if exceptional approval is obtained from Human Resources Business Partner and both the justification and authorization documented and attached to the recruitment file. In all the three cases, approval of the HRBP to waive the CRB process was neither obtained nor documented.

Delays in issuing purchase orders for Individual Consultants

56. As a matter of fiscal prudence and organizational discipline, 'ex post facto' transactions should be a rare occurrence and appropriately authorized. A review of 16 purchase orders related to the hiring of seven individual consultants indicated that all 16 purchase orders were raised belatedly, after the start of service, with delays ranging from 16 to 96 days.

Root Cause	<i>Guidance: inadequate supervision at the Country Office level.</i>
Impact	<i>The transparency and competitiveness of personnel recruitment may be diminished. Processing of purchase order on an "ex post facto" basis could significantly diminish the effectiveness of UNFPA's commitment controls.</i>
Category	<i>Operational.</i>

Recommendation 9	Priority: Medium
Improve the Office's human resources management function by training staff on personnel hiring procedures, including seeking approvals from Human Resources Business Partner as needed and establishing supervisory controls in issuing purchase orders to ensure compliance with applicable policies.	
<u>Manager Responsible for Implementation:</u> Representative.	
<u>Status:</u> Agree.	
<p>Management action plan:</p> <p>The Office has implemented a new protocol to ensure that all recruitment activities are processed through the CRB, with all future recruitments scheduled to undergo CRB review except in critical emergencies in view of the country's political and security context. The Office hereby reaffirms its commitment to compliance and due diligence.</p> <p>The Office has also implemented a standard operating procedure for the engagement of individual consultants to ensure policy adherence, which will be strictly monitored by the senior management team to ensure compliance.</p>	
Estimated completion date: February 2025.	

C.2 – PROCUREMENT

SATISFACTORY

57. Work performed in this area included testing of a sample of 13 procurement transactions executed by the Office for linkage to procurement plans and the corresponding workplans, compliance with applicable policies and procedures, and assessing the operating effectiveness of controls in the areas of: (a) appropriate approvals and segregation of duties; (b) vendor selection; (c) contract award; (d) contract management; and (e) accurate recording of transaction amounts. Based on work performed in this area, the audit identified low-risk issues that were reported to Management in a separate memorandum.

C.3 – FINANCIAL MANAGEMENT**SATISFACTORY**

58. Work performed in this area included a review of the: (a) financial management capacity of the Office; (b) authorization and processing of financial transactions; (c) coding of transactions to the correct project, activity, general ledger account, and IP and fund codes; (d) operating effectiveness of controls over the accounts payable and payments processes; (e) value-added tax control arrangements in place, if any; (f) budget management process; and (g) effectiveness of the financial management accountability process.

59. No reportable matters, other than those noted in other sections of this report, were identified based on the audit work performed in this area.

C.4 – GENERAL ADMINISTRATION**SATISFACTORY**

60. Work performed in this area focused on the asset management and travel management processes. The audit included a walk-through of the processes and testing of a sample of five asset-related and eight travel-related transactions for appropriateness of business purpose, compliance with policies and procedures, and operating effectiveness of controls.

61. No reportable matters were identified based on the audit work performed in this area.

C.5 – INFORMATION AND COMMUNICATION TECHNOLOGY**NOT APPLICABLE**

62. There were no audit risks identified in this area during the audit planning phase, and nothing came to the auditors' attention during the execution of the audit that warranted a reassessment of risks in the area. Therefore, Information and Communication Technology was not included in the scope of the audit.

C.6 – SAFETY AND SECURITY MANAGEMENT**SATISFACTORY**





63. Work performed in this area included inquires of the UNFPA Office of the Security Coordinator and review of the Office's safety and security management procedures against the United Nations Department of Safety and Security - Minimum Operational Security Standards, including Office Management's level of participation and engagement in the Security Management matters.

64. No reportable matters were identified based on the audit work performed in this area.

ANNEX 1 - DEFINITION OF AUDIT TERMS

A. AUDIT RATINGS

Audit rating definitions, adopted for use in reports for audit engagements initiated as from 1 January 2016,²² are explained below:

- | | | |
|---|---|---|
| <ul style="list-style-type: none"> ▪ Satisfactory |  | <p>The assessed governance arrangements, risk management practices and controls were adequately designed and operating effectively to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issue(s) and improvement opportunities identified, if any, did not affect the achievement of the audited entity or area's objectives.</p> |
| <ul style="list-style-type: none"> ▪ Partially satisfactory with some improvement needed |  | <p>The assessed governance arrangements, risk management practices and controls were adequately designed and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issue(s) and improvement opportunities identified did not significantly affect the achievement of the audited entity/area objectives. Management action is recommended to ensure that identified risks are adequately mitigated.</p> |
| <ul style="list-style-type: none"> ▪ Partially satisfactory with major improvement needed |  | <p>The assessed governance arrangements, risk management practices and controls were generally established and functioning but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issues identified could significantly affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.</p> |
| <ul style="list-style-type: none"> ▪ Unsatisfactory |  | <p>The assessed governance arrangements, risk management practices and controls were not adequately established or functioning to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issues identified could seriously compromise the achievement of the audited entity or area's objectives. Urgent management action is required to ensure that the identified risks are adequately mitigated.</p> |

B. CATEGORIES OF ROOT CAUSES AND AUDIT ISSUES

Guidelines: absence of written procedures to guide staff in performing their functions

- Lack of or inadequate corporate policies or procedures
- Lack of or inadequate Regional and/or Country Office policies or procedures
- Inadequate planning
- Inadequate risk management processes
- Inadequate management structure

Guidance: inadequate or lack of supervision by supervisors

- Lack of or inadequate guidance or supervision at the Headquarters and/or Regional and Country Office level
- Inadequate oversight by Headquarters

Resources: insufficient resources (funds, skills, staff) to carry out an activity or function:

- Lack of or insufficient resources: financial, human, or technical resources
- Inadequate training

Human error: un-intentional mistakes committed by staff entrusted to perform assigned functions

²² Based on the proposal of the Working Group on harmonization of engagement-level audit ratings approved by the United Nations Representatives of Internal Audit Services (UN-RIAS) in September 2016

Intentional: intentional overriding of internal controls.

Other: factors beyond the control of UNFPA.

C. PRIORITIES OF AGREED MANAGEMENT ACTIONS

Agreed management actions are categorized according to their priority, as a further guide to Management in addressing the related issues in a timely manner. The following priority categories are used:

- **High** Prompt action is considered imperative to ensure that UNFPA is not exposed to high risks (that is, where failure to take action could result in critical or major consequences for the organization).
- **Medium** Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences).
- **Low** Action is desirable and should result in enhanced control or better value for money. Low priority management actions, if any, are discussed by the audit team directly with the Management of the audited entity during the course of the audit or through a separate memorandum upon issued upon completion of fieldwork, and not included in the audit report.

D. CATEGORIES OF ACHIEVEMENT OF OBJECTIVES

These categories are based on the COSO framework and derived from the INTOSAI GOV-9100 Guide for Internal Control Framework in the Public Sector and INTOSAI GOV-9130 ERM in the Public Sector.

- **Strategic** High level goals, aligned with and supporting the entity's mission
- **Operational** Executing orderly, ethical, economical, efficient, and effective operations and safeguarding resources against loss, misuse, and damage
- **Reporting** Reliability of reporting, including fulfilling accountability obligations
- **Compliance** Compliance with prescribed UNFPA regulations, rules, and procedures, including acting in accordance with Government Body decisions, as well as agreement specific provisions

GLOSSARY

Acronym	Description
APRO	Asia and Pacific Regional Office
CP4	The fourth Country Programme
CPD	Country Programme Document
CRB	Compliance Review Board
FACE	Funding Authorization and Certificate of Expenditure
FHH	Family Health Houses
HACT	Harmonized Approach to Cash Transfers
HRBP	Human Resources Business Partner
IP	Implementing Partner
IIA	Institute of Internal Auditors
LSU	Logistics and Supply Chain Unit
M&E	Monitoring and Evaluation
OAIS	Office of Audit and Investigation Services
PSEA	Protection from Sexual Exploitation and Abuse
SDGs	Sustainable Development Goals
SDP	Service Delivery Points
SIS	Strategic Information System
UN	United Nations
UNFPA	United Nations Population Fund
UNPP	United Nations Partner Portal
US\$	United States dollar
WASH	Water, Sanitation and Hygiene