

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



*Empowered lives.
Resilient nations.*

AUDIT

OF

UN WOMEN OFFICE

IN

OCCUPIED PALESTINIAN TERRITORIES

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Report on the audit of UN Women Office in Occupied Palestinian Territories Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of the United Nations Entity for Gender Equality and the Empowerment of Women Office in the occupied Palestinian territories (the Office) from 7 to 14 October 2013 and from 4 to 15 November 2013.¹ The audit aimed to assess the adequacy and effectiveness of the governance, risk management and control processes relating to the following areas and sub-areas:

- (a) governance and strategic management (organizational structure and delegations of authority; leadership, ethics and values; risk management, planning, monitoring and evaluation);
- (b) programme activities (programme and project management, partnerships and resource mobilization); and
- (c) operations (human resources; finance; procurement; information and communication technology; general administration; safety and security; operational support provided by UNDP; asset management; and leave management.

The audit covered the activities of the Office from 1 July 2012 to 31 August 2013. The Office recorded programme and management expenditures totalling \$6.6 million. This was the first audit of the Office.

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

Overall audit rating

OAI assessed the Office as **satisfactory**, which means “Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.”

Good practices: (refer to page1 for details)

- (a) **Risk management:** The Office had a monthly reporting and planning form detailing key challenges and action plans to alleviate perceived risks. The form was used to facilitate proactive escalation of high risk issues to senior management.
- (b) **Programme management:** The Office had improved on the existing programme and project management procedures by ensuring that an audit trail existed for programmatic decisions and actions taken. This included detailed information on upcoming projects which connected funding sources and partnerships with the periodic updates to the project status, a monitoring plan showing all projects and planned staff activities and a comprehensive project document filing system.
- (c) **Information and Communication Technology:** The Office had tested its Business Continuity Plan together with other United Nations partner agencies and the results were used to improve the Plan.

¹ The first audit mission ended after only one week due to unforeseen circumstances and resumed three weeks later with the agreement of UN Women management.

Key recommendation: Total = 1, high priority = 0

The audit did not result in any high (critical) priority recommendations. There is one medium (important) priority recommendation, which means "Action is required to ensure that UN Women is not exposed to significant risks. Failure to take action could result in negative consequences for UN Women." The recommendation includes actions to address the absence of a Service Level Agreement with the UNDP Programme of Assistance to the Palestinian People for the provision of operational support services.

Management comments and action plan

The Special Representative accepted the one recommendation in the area of Operational support provided by UNDP and is in the process of implementing it. Comments and/or additional information provided had been incorporated in the report, where appropriate.

Issues with less significance (not included in this report) have been discussed directly with management and actions have been initiated to address them.



Helge S. Osttveiten
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