



**PERFORMANCE AUDIT**

**OF**

**UN WOMEN RESOURCE MOBILIZATION FUNCTION**

**Report No. 1780**

**Issue Date: 9 February 2018**

## Report on the Performance Audit of UN Women Resource Mobilization Function Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a performance audit of the UN Women resource mobilization function from 11 September to 10 November 2017. Performance auditing is an independent examination of a programme, function, operation, project, or the management systems and procedures of an entity, to assess whether the entity is achieving economy, efficiency, and results in the employment of available resources. The audit aimed to assess the adequacy and effectiveness of the governance of the resource mobilization function of UN Women.

The following questions guided the work of the audit in responding to the main audit objective:

1. Is the organizational structure, including roles and responsibilities, adequate and formalized, with a common understanding across the entity?
2. Is the resource mobilization strategy clear, complete, communicated, and supported by detailed action plans, and are processes for regular monitoring, oversight and corrective action in place?
3. Are efficient and effective applications and support systems in place to support implementation, monitoring, and reporting of the resource mobilization strategies and plans?
4. Partnership management specific to resource mobilization – are effective processes, controls and support systems in place and functioning?

The audit covered the resource mobilization function of UN Women from 1 July 2016 to 31 July 2017. This was the first audit of the resource mobilization function.

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

### Overall audit rating

OAI assessed the resource mobilization function of UN Women as **partially satisfactory /major improvement needed**, which means, “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.” This rating was mainly due to: unclear responsibility and accountability for corporate resource mobilization; and inadequate processes for the development, monitoring and approval of the corporate resource mobilization strategy and action plans.

**Key recommendations:** Total = 6, high priority = 2

Objectives	Recommendation No.	Priority Rating
Achievement of the organization’s strategic objectives	1, 3	High
	2, 4, 5	Medium
Effectiveness and efficiency of operations	6	Medium

For high (critical) priority recommendations, prompt action is required to ensure that UN Women is not exposed to high risks. Failure to act could result in major negative consequences for UN Women. All high (critical) priority recommendations are presented below:

Unclear responsibility and accountability for corporate resource mobilization (Issue 1)

There was a lack of clarity regarding corporate responsibility and accountability for resource mobilization, including the need for a more coordinated approach to partnership management. Although roles and responsibilities of the heads of the Liaison Offices were articulated in their job descriptions and annual work plans, reporting lines were not consistent. Further, the Strategic Partnerships Division/Resource Mobilization Branch (SPD/RMB) had no input in assessing the need for resource mobilization staffing across the organization. Lastly, there were no documented policies, corporate processes and standardized templates related to the development, review, vetting, reporting, monitoring and oversight of corporate resource mobilization targets. Furthermore, no internal policy and/or documentation pertaining to the oversight and monitoring of National Committees, and their performance against annual work plans and UN Women's mandate and Strategic Plan was made available to the audit team.

**Recommendation:** The Executive Director should review and formalize the roles and responsibilities at the corporate level related to resource mobilization by: (a) establishing responsibility for overall corporate resource mobilization efforts, clearly delineating all roles and responsibilities; and (b) granting responsibility and authority for the development and resourcing of the processes, controls, and systems necessary at the various levels of the organization, including stakeholder responsibilities for inputs to development of the corporate resource mobilization strategy.

Inadequate processes for development, monitoring and approval of the corporate resource mobilization strategy and action plans (Issue 3)

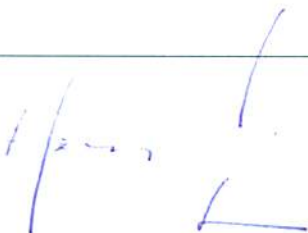
There was no formal process detailing timing, participation and the minimum supporting analysis, action plans, approval, monitoring and reporting expectations related to the corporate resource mobilization strategy in place. For the 2014-2017 corporate resource mobilization strategy, there was no indication of staff assignments per specific activity, or the timelines for the activity completion. Neither the documentation reviewed by audit, nor the interviews conducted demonstrated any link between the strategy and the ongoing resource mobilization efforts across the organization, or management's oversight of the same. For the 2018-2021 corporate resource mobilization strategy, both key internal and external stakeholders were not involved during the development, finalization and ongoing review of the resource mobilization strategy. Additionally, there was a lack of private sector strategy implementation plans, policies, and procedures.

**Recommendation:** The Strategic Partnerships Division/Resource Mobilization Branch, prior to finalizing the 2018-2021 corporate resource mobilization strategy, should conduct the following: (a) Develop and implement processes and define corresponding timing and analysis required for the completion of an effective corporate resource mobilization strategy. (b) Develop and implement a standard template to be used by all offices in preparing their resource mobilization strategies/action plans, which should include action plans and responsible managers. (c) Develop and communicate a comprehensive private sector resource mobilization strategy supported by action plans and processes to allow for coordination and regular monitoring.

### Management comments and action plan

The Executive Director of UN Women, and the Director of the Strategic Partnerships Division accepted all recommendations and are in the process of implementing them. Comments and/or additional information provided have been incorporated in the report, where appropriate.

Low risk issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.



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