

**AUDIT
OF
UN WOMEN COUNTRY OFFICE
IN
NIGERIA**

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Report on the Audit of UN Women Office in Nigeria Executive Summary

The UN Women Internal Audit Service (IAS) of the Independent Evaluation and Audit Services (IEAS) conducted an audit of the UN Women Country Office in Nigeria (the Country Office) from March to May 2018, with a field visit to the Country Office from 9 to 27 April. 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, business continuity, monitoring and reporting);
- (b) programme activities (gender mainstreaming in development, programme and project management, partnerships and resource mobilization); and
- (c) operations (human resources, finance, procurement, information and communication technology, general administration, and safety and security, and UNDP support to the Office).

The audit primarily covered the activities of the Country Office from 1 January to 31 December 2017. Where changes in key processes were noted between 2017 and 2018, audit testing of selected processes was extended to 31 March 2018. During 2017, the Country Office recorded US\$ 6.79 million as total expenses.

This is the first internal audit of the Country Office. Financial audits of two directly implemented projects (90680 and 99893) were undertaken by Moore Stephens on behalf of IEAS in March 2018 and both had unmodified audit opinions. There were no UN Women completed evaluations of the Country Office or programmes in the country.

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

Overall audit rating

IAS assessed the Country Office as **Partially Satisfactory/Some Improvement Needed**, which means 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.

Good practice

A good practice on resource mobilization was identified that resulted in significant amounts of funds raised to close a gap between actual resources received or about to be received and the estimated amount needed to finance the Annual Work Plan for 2018.

Audit results

The audit resulted in seven medium (important) priority recommendations, which means "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."

Three of the seven recommendations are corporate in scope; actions are needed that will provide improvement to UN Women operations on an organizational scope.

Management comments and action plan

The Representative; the Director, Human Resources Unit; the Deputy Director, Financial Management Unit; the Director, Programme Division; and the Chief, Strategic Planning, Programme and Effectiveness Unit accepted all the recommendations and implementation is planned or in progress.

Medium priority recommendations that have been implemented as advised by the Country Office prior to the issuance of this report are not included in this report. Low priority issues are also not included in this report, but they have been discussed directly with management and actions have been initiated to address them.



Jessie Rose Mabutas
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