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OFFICE OF AUDIT AND INVESTIGATION SERVICES

AUDIT OF THE UNFPA COUNTRY OFFICE IN BURUNDI

FINAL REPORT
N° IA/2023-01

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EXECUTIVE SUMMARY

1. The UNFPA Office of Audit and Investigation Services (OAIS) conducted an audit of the UNFPA Country Office in Burundi (the Office). Audit planning activities commenced on 15 August 2022 and a field mission took place from 12 to 30 September 2022. The audit assessed the adequacy and effectiveness of 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, programme supplies and non-core funds.
- c) Operations management – Human resources management, procurement, financial management, general administration, information and communication technology and security management.

2. The Office was last audited by OAIS (then named the Division for Oversight Services – DOS) in 2008¹. All 21 audit recommendations from the prior OAIS audit were fully implemented and closed.

3. The audit covered the period from 01 January 2021 to 30 June 2022. The total expenditures during the period amounted to \$8.3 million, executed by 9 Implementing Partners (\$2.7 million or 33 per cent) and by UNFPA (\$5.6 million or 67 per cent). These were funded from core resources (\$4.0 million or 48 per cent) and non-core resources (\$4.3 million or 52 per cent). In addition to the total expenditures of \$8.3 million, the audit covered the supply of reproductive health commodities totalling \$1.1 million, procured primarily with funding provided by the UNFPA Supplies Programme.

Audit rating²

4. The overall audit rating is **“Partially Satisfactory with Major Improvement Needed,”** which means that 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 would be achieved. The issues identified could significantly affect the achievement of the objectives of the audited entity. Prompt management action is required to ensure that identified risks are adequately mitigated.

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

Audit ratings by key audit area	
Office Governance	Partially satisfactory with major improvement needed
<i>Office management</i>	<i>Partially satisfactory with major improvement needed</i>
<i>Organizational structure and staffing</i>	<i>Partially satisfactory with major improvement needed</i>
<i>Risk management</i>	<i>Satisfactory</i>
Programme Management	Partially satisfactory with major improvement needed
<i>Programme planning and implementation</i>	<i>Partially satisfactory with some improvement needed</i>
<i>Implementing Partner Management</i>	<i>Partially satisfactory with major improvement needed</i>
<i>Programme Supplies Management</i>	<i>Partially satisfactory with major improvement needed</i>
<i>Management of non-core funding</i>	<i>Satisfactory</i>
Operations Management	Partially satisfactory with some improvement needed
<i>Human resources management</i>	<i>Satisfactory</i>
<i>Procurement</i>	<i>Partially satisfactory with major improvement needed</i>
<i>Financial management</i>	<i>Partially satisfactory with some improvement needed</i>
<i>General administration</i>	<i>Partially satisfactory with some improvement needed</i>
<i>Information & communication technology</i>	<i>Satisfactory</i>
<i>Security management</i>	<i>Satisfactory</i>

¹ Report Number BDII01 issued on 14 May 2008 with a ‘Partially Satisfactory’ rating.

² See Annex I for the definitions of audit terms used in the report.

Good practices

6. The audit identified the following good practices implemented by the Office, which enhanced governance, improved risk management and strengthened internal controls during the period under review:

- a) Throughout the audit review period, the programme management and operations teams held regular review meetings to facilitate planning, share information and report on the status of programme implementation activities. The sessions were used as forums to discuss programmatic and operational challenges, and all staff members participated actively.
- b) A communication plan for 2021 was developed to operationalize the communication strategy of the eighth Country Programme (2019-2023) and guide the Office's visibility, advocacy and resource mobilization activities. The plan considers the recommendations of the 2020 mid-year review of the programme and the UNFPA global communication strategy guidelines.
- c) Work plan preparation and planning processes began early based on a well-developed terms of reference (TORs) distributed to all counterparts involved in the work plan process. This contributed to timely decision making and several early programme intervention activities in the year's first quarter.
- d) A complete and well-documented human resource files is well maintained, including those for Contract personnel, recruitment, performance evaluations and the supporting documents for staff benefits and compensation.

Key findings and recommendations

7. The audit identified several areas that require management attention. Overall, the audit report includes seven high priority and five medium priority recommendations, designed to help the Office improve its programme delivery and operations. Of the 12 recommendations, two are of a strategic nature; six relate to operational matters and four to compliance matters.

Strategic level

8. The Office needs to:

- a) Conduct a comprehensive review of its human resources and align its structure, staffing levels and contractual arrangements to programme delivery and operations requirements.
- b) Strengthen the existing quality assurance process and train personnel to improve the quality of results plans and results reports.

Operational level

9. From a governance perspective, the Office needs to raise the awareness of staff members and implement monitoring controls to ensure the alignment of staff Performance Appraisal and Development documents to the Office's results plan.

10. In the area of programme management, the Office needs to strengthen the existing work plan monitoring process by: (a) using the policy recommended template (or similar format) to document monitoring visit observations and recommendations; and (b) developing appropriate tools to centrally log monitoring findings, and track the implementation of recommendations and action plans.

11. Prompt management actions are also required to strengthen the management and programme supplies processes of implementing partners. These include: (a) proper justification for non-competitive selection of IPs; (b) timely uploading of IP agreements to the corporate system; (c) strengthened review of work plans and corresponding expenses reported by IPs; and (d) improved storage conditions in warehouses used to store UNFPA-donated supplies, and strengthened inventory controls.

12. From an operations management point of view, it is recommended that the Office, in collaboration with the inter-agency Operations Management Team, continue its dialogue with local authorities on the reimbursement of outstanding Value-Added Tax (VAT) claims and on granting VAT exemptions at the source.

Compliance level

13. The Office needs to ensure compliance with policies and procedures, mainly those related to procurement transparency and competition, timely submission of travel requests and expense claims, and management of assets.

Management response

14. The Office management agrees with the audit observations and recommendations and will work jointly with its HQ focal point and recommended regional focal point, as well the SCMU focal point, to implement the agreed action plan.

Acknowledgement

15. The OAIIS team would like to thank management and personnel of the Country Office, the East and Southern Africa Regional Office and the different headquarter units for their cooperation and assistance throughout the audit.


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Office of Audit and Investigation Services


I. AUDIT BACKGROUND

1. Burundi is a landlocked, low-income country in East Africa. With a population of 12.2 million, Burundi is one of the most densely populated countries in the world, with a density ratio of 442 people per square kilometer (2020 population projection).³
2. The country ranked 187 out of 191 countries and territories on the Human Development Index (HDI) 2021.⁴ The maternal mortality ratio fell from 500 to 334 deaths per 100,000 live births between 2010 and 2016. The contraceptive prevalence rate increased from 18 per cent in 2010 to 23 per cent in 2016. The met need for family planning is very low in Burundi (14.3 per cent) and Makamba (15.9 per cent) provinces, and for adolescents (24.2 per cent) and married women aged 15-49 years (24.8 per cent).⁵ The country has high prevalence rates of child marriage (19 per cent are married by age 18).⁶ Burundi has a Gender Inequality Index (GII) value of 0.505, placing it 127 out of 169 countries in the 2021 index.⁷ Burundi is in the red quadrant, as per the UNFPA Strategic Plan 2018-2021. It is classified as a Tier I programme country in the 2022-2025 Strategic Plan, and a priority country for the UNFPA Supplies Partnership programme.
3. As set out in the 2022 OAIS Annual Work plan, an audit of the UNFPA Country Office in Burundi was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing, 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, programme supplies, and non-core funds.
 - c) Operations management – Human resources management, procurement, financial management, general administration, information and communication technology and security management.
4. The audit included such tests, as considered appropriate, to obtain reasonable assurance with regard to:
 - a) Effectiveness and efficiency of Office operations.
 - b) Conformity of expenses with the purposes for which funds were appropriated.
 - c) Safeguarding of assets entrusted to the Office.
 - d) Level of compliance with applicable regulations, rules, policies, and procedures.
 - e) Reliability of the Office’s financial and operational reporting.
5. The Office was last audited by OAIS (then named the Division for Oversight Services - DOS) in 2008⁸. All 21 audit recommendations from the prior OAIS audit were fully implemented and closed.
6. The audit covered Office activities from 1 January 2021 to 30 June 2022, which corresponded to the third and fourth year of the eighth Country Programme 2019 – 2023, approved by the Executive Board in its second regular session of 2018 with indicated resources of \$28.0 million (\$8.5 million of core resources and \$19.5 million of non-core resources). Expenses covered by the audit amounted to \$8.3 million, executed by nine implementing partners (\$2.7 million or 33 per cent) and by UNFPA (\$5.6 million or 67 per cent), and were funded from core resources (\$4.0 million or 48 per cent) and non-core resources (\$4.3 million or 52 per cent). In addition, the audit covered the supply of reproductive health commodities totalling \$1.1 million, procured primarily with funding provided by the UNFPA Supplies Partnership programme.

³ <https://www.worldbank.org/en/country/burundi/overview>

⁴ Source: https://hdr.undp.org/system/files/documents/global-report-document/hdr2021-22pdf_1.pdf

⁵ UNFPA Country Programme Document for Burundi (2019 -2023)

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

⁷ Source: https://hdr.undp.org/system/files/documents/global-report-document/hdr2021-22pdf_1.pdf

⁸ Report Number BDII01 issued on 14 May 2008 with a ‘Partially Satisfactory’ rating.

7. Approximately 54 per cent of the expenses incurred in the period under review corresponded to the Sexual and Reproductive Health (SRH) component. The gender component accounted for 16 per cent of the expenses incurred, the adolescent and youth component for 11 per cent and the population dynamics component 4 per cent. Costs funded from the institutional budget and programme coordination and assistance costs, not allocated to any of the above thematic areas, accounted for the remaining 15 per cent of expenses.⁹

8. The engagement was conducted by a team comprising an OAIS audit specialist supported by individual consultants and supervised by the Chief of Unit 2 of the Internal Audit Branch of OAIS. The audit started on 15 August 2022. A field mission took place from 12 to 30 September 2022. Preliminary findings and recommendations resulting from the audit were discussed with Office management at an exit meeting held on 30 September 2022. Comments and clarifications provided by management thereafter were reflected in a draft report submitted to Office management on 13 December 2022. A final management response was received on 26 January 2023 and is reflected in this report.

⁹ Source: Cognos budgets and expenditures by programme cycle output reports.

II. AUDIT RESULTS

9. The audit results, including good practices identified and matters that require management attention, are presented below, by audit area.

A. OFFICE GOVERNANCE

**Partially Satisfactory with
Major Improvement Needed**

Good practices identified

10. The following good practice in governance was identified, in line with established policies and procedures:
- a) Throughout the review period the programme management and operations teams held regular review meetings to facilitate planning, share information and report on the status of programme implementation activities. The sessions were used as forums to discuss programmatic and operational challenges, and all staff members participated actively.

A.1 – OFFICE MANAGEMENT

**Partially Satisfactory with
Major Improvement Needed**

Inadequate results planning and reporting

11. A review of the annual results plans and results reports in the ‘myResults’ module of the Strategic Information System (SIS) for the eighth country programme cycle revealed deficiencies in results planning and reporting.

Results planning

12. In six instances, the baselines and targets of output indicators were not properly formulated in SIS results plans, thus limiting the Office management’s ability to objectively track and assess the progress made towards the achievement of output indicator targets. Baselines and targets were inconsistently formulated using cumulative and non-cumulative values for the same output indicator throughout the programme cycle. Inconsistencies were also noted between 2022 baselines of output indicators and reported achieved results in 2021. The Office management attributed the issues noted to a clerical error.

13. Similarly, 2021 and 2022 baseline values for four programme cycle output indicators were unduly set at “zero”, instead of using available results achieved in the previous years or using the baseline set at the beginning of the programme cycle. This defeated the purpose of setting the output indicator’s baseline as a reference to plan results, monitor progress and measure changes over time. The Office management did not provide any justification for the baselines set for those four output indicators.

Results reporting

14. The Office's 2021 results report indicated that 93 per cent of established output indicator targets were achieved. However, reported achieved results for four out of the 15 output indicators that were tested in audit could not be corroborated due to a lack of documentation uploaded to SIS to support reported values. The Office management explained that their reported achieved results were estimates. However, the bases for these estimated results were not made available for review.

ROOT CAUSE	<p><i>Guidance: Inadequate supervision at the Office level (inadequate quality review of results plans and results reports).</i></p> <p><i>Resources: Inadequate training (lack of understanding of corporate processes for planning and reporting in SIS).</i></p> <p><i>Human error: Unintentional mistakes committed by staff entrusted to perform assigned functions.</i></p>
IMPACT	<p><i>Inadequate setting of output indicator baselines and targets and lack of evidence-based reporting of achieved results may impair the Office management's ability to effectively and objectively monitor its progress towards achieving programme results.</i></p>
CATEGORY	<p><i>Strategic.</i></p>

RECOMMENDATION 1

PRIORITY: HIGH

Strengthen the existing quality assurance process and train personnel to ensure a) the formulation of quality output indicator baselines and targets; and b) accurate and timely reporting of achieved results supported by reliable evidence that has been uploaded to the Strategic Information System.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *March 2024*

Management of the Office will, with the assistance of the Regional Monitoring and Evaluation Advisor, (a) arrange training sessions for staff on formulation, reporting and quality review of output indicators, baselines and targets; and (b) develop procedures for sharing review comments that have been formulated and reviewed by the Office Representative.

A.2 – ORGANIZATIONAL STRUCTURE AND STAFFING

Partially Satisfactory with Major Improvement Needed

No review of human resources realignment to consider changes in CPDs

15. The Office did not perform a Human Resources (HR) realignment review at the onset of the eighth country programme (CP) 2019-2023, approved by the Executive Board at their second regular session in 2018. The Office last conducted an HR realignment review in September 2014. Since then, several factors have impacted operations of the Office, notably changes in the programme size and priorities.

- a) *Change in the programme size* – The eighth CP (2019-2023) estimated resources is \$28.0 million, compared to \$ 16.5million for the seventh CP (2010-2014), which was extended three times from 2015 to 2018.¹⁰
- b) *Changes in the programme priorities* – The eighth CP (2019-2023) focused on three Strategic Plan outcome areas, including the adolescents and youth outcome, with estimated resources of \$8.5 million for the programme cycle. This outcome area was not considered a priority area for the seventh CP (2010-2014). Conversely, the seventh CP (2010-2014) focused on the population and development outcome area which is not a priority outcome area for the eighth CP.

16. The absence of HR realignment has resulted in: (a) a disproportionate allocation of staff post costs to available funding sources (i.e., core resources, and non-core resources); and (b) an unsustainable funding structure for post costs. For instance, 90 per cent of post costs were funded from core resources representing 39 per cent of total resources. Further, several vacant key positions, including the Census Technical Specialist and the Gender-Based Violence Specialist, were frozen in 2022 due to financial constraints.

¹⁰ First extension 2015-2016 (\$ 9.4 million), second extension 2017 (\$ 5.6M), and third extension 2018 (\$ 4.6M)

ROOT CAUSE	<i>Guidance: Inadequate guidance at the Country Office, Regional Office and Headquarters levels (human resource needs not reviewed to ensure sufficient capacity to implement the Country Programme and maintain a sustainable organizational structure).</i>
IMPACT	<i>The organizational structure, staffing and personnel contract modalities may not be sustainable and/or aligned with the programme delivery and operational needs of the Office. This could put at risk the achievement of programme objectives and delivery of intended results.</i>
CATEGORY	<i>Strategic</i>

RECOMMENDATION 2 **PRIORITY: HIGH**

As part of the development of the new (9th) country programme for 2024-2027), conduct a comprehensive HR review and align the office structure, staffing levels and contractual arrangements with intended programme delivery and operational requirements.

MANAGER RESPONSIBLE FOR IMPLEMENTATION:

Representative with support from the Directors, East and Southern Africa Regional Office (ESARO) and Division for Human Resources STATUS: Agree

MANAGEMENT ACTION PLAN:

DUE DATE: March 2024

The Office will complete the human resources' structure document in line with the 9th Country Programme under development in close collaboration with the Division for Human Resources, ESARO and the Human Resources Business Partner.

Misalignment of staff Performance Appraisal and Development with the Office results plan

17. The Office registered high completion rates for all three phases of the 2021 Performance Appraisal and Development (PAD) process, helping to ensure that Office personnel received timely performance feedback.

18. However, the review of the Office's annual plans and staff Performance Appraisal and Development (PAD) process for a sample of seven staff members indicated instances of misalignment of the Office plan with staff PADs. For example, in nine instances in 2021 and in five in 2022, Office plan output indicators were not reflected in the corresponding team leaders' PADs.

19.

ROOT CAUSE	<i>Resources: Inadequate training (staff not trained on how to develop quality PADs). Guidance: Inadequate supervision at the Office level (inadequate quality review of PADs to ensure alignment with results plans in SIS).</i>
IMPACT	<i>Misalignment of the Office's results plan and staff PADs may diminish the Office's ability to achieve its results and objectives.</i>
CATEGORY	<i>Operational</i>

RECOMMENDATION 3 **PRIORITY: MEDIUM**

Raise the awareness of staff members and their respective supervisors and implement monitoring controls to ensure the alignment of staff Performance Appraisal and Development documents to the Office's results plan.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: Representative STATUS: Agree

MANAGEMENT ACTION PLAN: DUE DATE: July 2023

Office staff supervisors will discuss and clarify what is expected from staff members and how they will contribute to the Office's planned results. This will be clearly stated on the staff PAD and monitoring will be carried out according to the PAD cycle. In case of weaknesses in performance, areas of improvement will be identified and addressed through training. Plans for training will be made and will be managed to ensure the completion and achievement of the Office's results.

Low completion rates of mandatory training courses by contract personnel

20. UNFPA has identified 15 mandatory training courses to be completed by all personnel within the first three months of appointment. At the time of the audit field mission, nine out of the 14 (64 per cent) service contract holders had not completed one or more mandatory courses.

ROOT CAUSE	<i>Guidance: Inadequate of supervision at the Office level (lack of monitoring of completion of mandatory training courses).</i>
IMPACT	<i>Internal capability may not be sufficiently developed, affecting the quality and results of programme delivery and operations.</i>
CATEGORY	<i>Compliance</i>

RECOMMENDATION 4

PRIORITY: MEDIUM

Strengthen the training management process through better monitoring of training activities to ensure timely completion of mandatory training courses by all Office personnel.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *September 2023*

The Office will strengthen the existing monitoring of training activities maintained by the HR focal point in order to ensure planned training is undertaken by : (a) facilitating access to courses including those online; (b) setting-aside appropriate funding for training; (c) discussing with the concerned staff and their supervisor how to overcome training performance challenges, if any exist; (d) reporting to management the training plan implementation on a quarterly basis; and (e) seeking management guidance, when necessary.

A.3 – RISK MANAGEMENT

Satisfactory

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

B. PROGRAMME MANAGEMENT

Partially Satisfactory with Major Improvement Needed

Good practices identified

22. The following good practices in programme management were identified, in line with established policies and procedures:

- a) The Office has developed a communication plan for 2021 to operationalize its communication strategy for the eighth Country Programme (2019-2023) and guide the Office's visibility, advocacy and resource mobilization activities. The plan is aligned with the recommendations of the 2020 mid-year review of the programme and with the UNFPA global communication strategy guidelines.
- b) The work planning process was initiated early and guided by well-developed TORs distributed to all relevant counterparts. This allowed for early implementation of programme activities.

B.1 – PROGRAMME PLANNING AND IMPLEMENTATION

Partially Satisfactory with Some Improvement Needed

Use of incorrect programme implementation modality

23. The Office provided funds amounting to \$16,268 to two non-governmental organizations (NGOs) for the implementation of programme activities through procurement PO, and without signing required policy IP agreements and work plans. These programme activities were unduly reflected as UNFPA-implemented and were, therefore, not subject to the Harmonized Approach to Cash Transfer assurance process.

24. Further, the disbursements were made without verifying or validating the foregoing activities by the IPs, thereby limiting UNFPA's ability to obtain assurance about the proper use of the funds.

25. Starting from September 2021, the Office modified the modality used to engage NGOs for programme implementation. IP agreements and work plans were consistently signed prior to commencing any programme activity, and funding IPs through the use of POs ceased. Therefore, no recommendation is raised in this regard.

ROOT CAUSE	<i>Resources: Inadequate training (Lack of acquaintance with Guidance note: Contracting Legal Entities to Provide Services: When to use Programme and when to use Procurement).</i>
IMPACT	<i>Increased exposure to legal and financial risks due to the absence of signed IP agreements and work plans. The reported extent of IP implementation is understated and the Office management may not be able to obtain sufficient assurance about the proper use of funds.</i>
CATEGORY	<i>Compliance.</i>

Inadequate documentation and follow-up of monitoring activities

26. The Office conducted programme monitoring visits, documenting findings and recommendations in reports. However, there was no established process to follow up on identified issues until their resolution. Further, the Office had no central repository for programme monitoring findings, which would have made the tracking of action plan implementation more effective and efficient. The Office management explained that monitoring recommendations are discussed and followed up during mid-year and end-of-year progress meetings with IPs.

27. Additionally, a review of a sample of field monitoring reports prepared by the Office revealed significant inconsistencies in the documentation of monitoring visit observations and recommendations, as neither the policy-suggested monitoring report nor a similar standard report template were used. Consequently, some visit reports lacked basic details such as: (a) the names of the individuals responsible for the implementation of monitoring recommendations; (b) the deadline for follow-up actions; (c) the timeline for implementing the recommendations; and (d) a summary of the actions taken to implement the recommendations.

ROOT CAUSE	<i>Guidance: Inadequate supervision at the Office level (absence of a review process to ensure consistency of documentation of monitoring visits).</i>
IMPACT	<i>Programmatic management issues may not be timely identified and remediated, negatively affecting the achievement of planned results.</i>
CATEGORY	<i>Operational.</i>

RECOMMENDATION 5

PRIORITY: HIGH

Strengthen the existing programme monitoring process by: (a) using the policy recommended template (or a similar format) to document monitoring visit observations and recommendations; (b) developing appropriate tools to centrally log and track monitoring findings, recommendations and action plans; and (c) assign responsibility for reviewing the quality of monitoring reports and proper documentation of findings and recommendations to ensure consistency, timely implementation and closure thereof.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *August 2023*

The Office management will use the recommended monitoring tool to be maintained by the Office's monitoring and evaluation focal point, to document field visits report information, including main observations and related recommendations.

To ensure recommendations are addressed, the monitoring and evaluation focal point will (a) review the implementation and follow up with corresponding programme officers; (b) report to management quarterly the implementation status and bottlenecks encountered in the implementation of field mission recommendations.

B.2 – IMPLEMENTING PARTNER MANAGEMENT

**Partially Satisfactory with
Major Improvement Needed**

Ineffective IP and work plan management processes

28. The review of the IP and work plan management processes indicated several exceptions reflective of inadequate training and supervision of the staff entrusted to perform assigned functions.

29. *Use of non-competitive processes to engage IPs without proper documentation* – The Office used the flexibility provided in the policy and procedures for selecting and assessing to waive competition for IPs and directly select IPs deemed to be suitable strategic partners. While the four IPs met the requirements for establishing a strategic partnership, the rationale for their selection were not formally documented as per policy.¹¹

30. *Delayed uploading of IP agreements and amendments* – Three of the four IP agreements and amendments tested were not uploaded to the Partner Information Management System in a timely manner, with delays ranging from 40 to 100 days.

31. *IP signatory of the work plan not an authorized officer as defined in the IP agreement* – In three instances, the IP signatory of the work plan was not an authorized officer as defined in the IP agreement making these invalid or void.

32. *Insufficient detailed budget supporting work plans* – Based on the review of the work plans of all eight IPs engaged during the period under review, the audit noted that the Office did not upload into the Global Programming System (GPS) 14 detailed work plan budgets and 11 detailed itemized cost estimates of inputs¹².

ROOT CAUSE	<i>Resources: Inadequate training (lack of staff awareness and compliance with the work plan policy and procedures). Guidelines: Inadequate supervision at the Office level (absence of a review process to ensure proper documentation of selection of IPs, complete and timely uploading of IP agreements and work plan detailed budgets, signature of work plans by authorized individuals).</i>
IMPACT	<i>IPs that are engaged without documented justification may not be the most appropriate and available partners to implement work plan activities with the highest quality and in a cost-effective manner. Work plans signed by unauthorized IP officer are deemed invalid thus increasing UNFPA’s exposure to financial and reputational risks.</i>
CATEGORY	<i>Operational</i>

RECOMMENDATION 6

PRIORITY: MEDIUM

Strengthen the Implementing Partner management process by: (a) adopting a competitive process in the selection of NGO IPs and providing comprehensive written justifications for non-competitive selection of IP in accordance with policy-mandated templates; (b) timely uploading of IP agreements and amendments to relevant corporate systems; (c) systematically signing work plans supported by detailed budgets and cost estimates by authorized officers, as defined in the IP agreement.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *September 2023*

The Office management is working to document the justification for the selection of current IPs. For the next country programme, NGO IPs will be selected through a competitive process.

The Office has put in place a monitoring tool to ensure proper management of IP documents, such as agreements, work plans and budget costs estimates that need to be uploaded in the UNPP and GPS. The monitoring tool will be maintained by a Programme Assistant and shared to all staff through the drive, so that appropriate action will be taken.

¹¹ UNFPA Policy and Procedures for Selection, Registration and Assessment of Implementing Partners

¹² Example - breakdown by appropriate cost components such as personnel salaries, local training costs, travel, supplies

Ineffective financial monitoring of IP activities

33. A review of supporting documents for a sample of expenses incurred by IPs during the audit period revealed several instances of financial recording and monitoring deficiencies.

34. *Discrepancies between FACE forms and detailed expense transaction lists* – Three out of six FACE forms reviewed pertaining to two IPs showed significant differences between the total expenditure amounts reported in the FACE forms and those reported in the corresponding detailed expense transaction lists.¹³ In one instance, the total amount reported in the FACE form was overstated by \$85,235. Exceptions noted by the audit in all three FACE forms went undetected through the Office’s existing FACE form review process. The audit notes that the Office did not use the policy recommended FACE form checklist to document the review of FACE forms, which could have helped ensure that staff exercise due diligence and adherence to the stipulated procedures. For one FACE form, the Office management explained that expenses incurred for specific UNFPA programme activities were not accepted in one reporting period and were subsequently re-submitted without adequate detail of the expense transactions. The audit was not able to validate management’s assertion as no supporting documentation was provided for review.

35. *Lack of proper audit trail* – The audit reviewed a sample of expenses reported by two IPs and noted that supporting documentation relating to expenses amounting to \$4,400 out of \$8,535 (over 50 per cent) were not available for review. Further, due to the lack of an adequate audit trail, transactions related to expenses reported in the FACE forms could not be readily traced to the IP general ledger and to their corresponding supporting documents. The Office management attributed these issues to turnover of IP finance staff.

ROOT CAUSE	<i>Guidance: Inadequate supervision at the Office level (ineffective review and monitoring of IP’s financial activities and reports).</i>
IMPACT	<i>Lack of proper audit trail and rigor in the review of FACE forms and supporting documents disregards control processes and increases the risk of UNFPA accepting unauthorized or ineligible expenses and diminishes the Office’s ability to ensure proper recording of financial transactions and accountability.</i>
CATEGORY	<i>Operational.</i>

RECOMMENDATION 7

PRIORITY: HIGH

Reinforce review and monitoring of financial activities and controls over expenses reported by implementing partners through: (a) mandating all IPs to have a proper audit trail and periodically verifying compliance thereof; (b) conducting more thorough reviews of FACE forms and accompanying supporting documents as set out in the policy recommended FACE form review checklist.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *November 2023*

The Office management will train Office and IP personnel on proper record keeping and the audit trail, as well as incorporate quality reviews for expense reports and compliance as part of financial monitoring such as spot checks.

In addition, the Office will ensure proper use of corporate IP tools such as FACE for checklist before approval to verify whether (a) IP requests comply with the agreed planned activities; (b) request supporting documents are available; (c) funding is available for corresponding requests; (d) reported expenses are eligible; (e) accurate documents are provided.

¹³ Detailed list of individual transactions includes the work plan activity and expense category for which the expenses have been reported (i.e., the payee’s name, description, reference number (e.g. invoice number), currency, amount and date of transaction).

B.3 – PROGRAMME SUPPLIES MANAGEMENT

**Partially Satisfactory with
Major Improvement Needed**

Inadequate programme supplies management

36. Review of the management process for programme supplies indicated significant weaknesses. The most notable of these weaknesses pertained to delays in customs clearance, accumulation of expired products, high level of stock-outs and IP-managed warehouse capacity gaps. These weaknesses call into question the Office’s ability to adequately safeguard and manage UNFPA-donated programme supplies and ensure that these are used for the intended purpose at the right time.

37. *Expired commodities* – Expired products valued at \$34,359 were noted in a visit to one government-owned central warehouse , two district level warehouses and three Service Delivery Points (SDPs). Furthermore, expired products at the central warehouse, including those from multiple donors, were stored in the warehouse stock area rather than in the required quarantine zone, increasing the risk of their accidental distribution.

38. *Stock-out commodities* – Stock-outs were noted in one district-level warehouse and two SDPs that were visited during varying periods of the year. Stock shortages lasted between 12 and 91 days. A commodity availability survey¹⁴ undertaken in 2021 by a service provider with UNFPA funding indicated that the level of contraceptive stockouts increased between 2019 and 2021 (from 12.3 per cent to 22 per cent), and that the percentage of health facilities that did not experience a stockout in the last three months preceding the survey fell from 87.7 per cent in 2019 to 78 per cent in 2021. In addition, the proportion of health facilities that experienced stockouts of at least one method of contraception on the day of the survey was 19.2 per cent in 2021 compared to 8.9 per cent in 2019. According to the survey and discussions with Office management, the stockouts were mainly caused by low or no demand for the drug, lack of personnel trained in proper dispensing of the drugs, delays in the replenishment of health facility supplies by district warehouses and late requests for commodities by health facilities. At the time of the audit field mission, there was no evidence that Office management had developed an action plan to address the recommendations from the survey report.

39. *Inadequate Warehouse storage conditions* – In three district-level warehouses and all six SDPs, the audit noted: (a) insufficient storage space, with no systematic arrangement of shelves, pallets, and aisles to allow easy inventory access; (b) no fire extinguishing mechanisms; (c) lack of temperature and humidity logs; (d) improper ventilation; (d) labels on the shelves that did not always correspond to the stored products.

40. *Documentation and recordkeeping* – Visits to 13 facilities revealed gaps in inventory documentation and recordkeeping that created a lack of visibility in the receipt and distribution of commodities to/from the facilities, including: (a) lack of orderly and systematic recordkeeping to provide a sufficient trail of the distribution of commodities from the warehouses; (b) inaccurate entries on stock or bin cards that were not timely updated for stock movements; (c) unexplained discrepancies in the reconciliation of physical count results to warehouse inventory records.

ROOT CAUSE	<i>Guidance: Inadequate supervision at the Office level (ineffective supervision and monitoring of programme supplies management).</i>
IMPACT	<i>Lengthy custom clearance process may cause delays in distribution of commodities to beneficiaries, reduced shelf-lives and stockouts. Unnecessary demurrage and storage costs may be incurred and the risk of damage increases. The risk of programme supply losses due to inadequate storage conditions and controls and inaccurate/incomplete recordkeeping increases.</i>
CATEGORY	<i>Operational.</i>

¹⁴ Survey on the Availability of Reproductive Health Commodities in Burundi 2021.

RECOMMENDATION 8

PRIORITY: HIGH

In collaboration with relevant stakeholders (partners receiving UNFPA-donated supplies), improve the storage and facilities conditions in warehouses used to store UNFPA-donated supplies and help them to build their capacity to carry out inventory accounting and controls.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *March 2024*

The Office management, with the support of the Supply Chain Management Unit, will conduct IP capacity building activities in logistics and warehousing to improve products management. The Office will also support the government's Electronic Logistics Management Information System (eLMIS)¹⁵ initiative by training relevant personnel.

B.4 – MANAGEMENT OF NON-CORE FUNDING

Satisfactory

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

C. OPERATIONS MANAGEMENT

Partially Satisfactory with Some Improvement Needed

Good practices identified

42. The Office maintained complete and well-documented human resource files, including those used for recruitment of contract personnel, performance evaluations, leave management and the support of payments and compensation.

C.1 – HUMAN RESOURCES MANAGEMENT

Satisfactory

43. No reportable matters were identified based on the audit work performed in this area other than what is described above on re-alignment of organizational structure to programme changes over several CPDs.

C.2 – PROCUREMENT

Partially Satisfactory with Major Improvement Needed

Need to further promote transparency and competition in the procurement process

44. During the period under review, the Office locally procured goods and services at a cost of \$3.7 million. From its review of 57 procurement transactions with a total value of \$677,228 (approximately 18 per cent of total procurement), the audit revealed inadequacies indicative of systemic noncompliance with UNFPA procurement principles of value-for-money, integrity and effective competition. The most notable exceptions include:

- a) *Ex post-facto requisitions* – Twenty-three requisitions with a total value of \$124,114 were issued late in the procurement process, i.e., after evaluation of the offers or contract awards – contrary to the policy¹⁶ that requires that the procurement process should begin following the receipt of a funded and complete requisition. In one instance, the late issuance of a requisition necessitated the modification of specifications because sufficient funds had not been encumbered to cover the contract.

¹⁵ The Burundi electronic logistic management information system (eLMIS) is used by different Ministry of Health structures (health facilities, laboratories, districts, stores, etc.) to manage all logistics information for health sector products. Stocks and transactions for drugs, reagents, and other medical materials are managed by this system.

¹⁶ UNFPA Procurement Procedures

- b) *Lack of competition* – The Office awarded eight procurement contracts for the provision of goods and services totalling \$92,248 without competition. There was no documentation on file supporting the rationale or justification for single sourcing.
- c) *Insufficient tender period* – In four instances amounting to \$38,406, the time allowed for prospective suppliers to submit bids in response to requests for quotations was one week instead of the two weeks established by policy. No written justifications for shorter tender periods were on file.
- d) *Inadequate receipt of bids* – The Office did not use a dedicated secure email account to receive electronic bid submissions. In one case, an Office procurement staff used a personal email account to solicit and receive offers for the procurement of laptops valued at \$6,656. Further, the same procurement staff was actively involved in the evaluation of submitted bids. The Office management explained that a secure email facility had been created but was not functioning at the time of the audit mission.
- e) *Inadequate bid evaluation* – The review indicated that the bid evaluation process was not conducted with due respect for procurement principles of fairness, integrity and transparency. Particularly, the following issues were noted: (a) absence of bid opening and bid-receiving documents; (b) changes to bid evaluation criteria specified in the solicitation documents during the bid evaluation process; (c) lack of information on file to explain the rejection of two bids offering prices lower than the price provided by the supplier that was ultimately awarded a contract for procurement of communication services; and (d) lack of segregation of duties within the bid evaluation committee.

ROOT CAUSE	<p><i>Guidelines: Inadequate supervision at the Office level (ineffective review process to ensure compliance with procurement policies and procedures).</i></p> <p><i>Guidelines: Inadequate training (lack of understanding of procurement policies and procedures).</i></p> <p><i>Guidelines: Inadequate planning (insufficient tender period).</i></p>
IMPACT	<i>Deviation from prescribed procurement policies and procedures may diminish the ability to achieve the best value for money and increase exposure to financial and reputational risks.</i>
CATEGORY	<i>Compliance</i>

RECOMMENDATION 9

PRIORITY: HIGH

Raise the awareness of relevant staff and supervisors and implement controls to ensure proper planning of procurement activities and compliance with procurement policies and procedures as a means of ensuring fairness, integrity, transparency and achieving best value for money. Closely monitor compliance.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative* STATUS: *Agree*

MANAGEMENT ACTION PLAN: DUE DATE: *September 2023*

The Office Management has established a dedicated secured procurement email account used systematically for all procurement using formal solicitation. Upstream, the Office will ensure that bids are written and cleared before advertising within the timeframe, as per policies and procedures.

The Operations Manager will reinforce control to ensure that all POs above \$5,000 have sufficient documents kept in the drive, and procurement PPM were applied before certifying purchases. For instance, for purchases above \$5,000 a standard template will be used to request quotations. For all purchasing equal to or greater than \$50,000, a formal method of solicitation will be systematically used. The evaluation process will take into consideration the advertised criteria as well as the segregation of duties.

Daily Subsistence Allowance

50. The Office provided insufficient supporting documentation to validate the use of a special Daily Subsistence Allowance (DSA) rate for an Office retreat for 30 Office personnel, resulting in an additional expense of approximately \$13,000. A review of the submitted expense reports (hotel bills) revealed that two retreat participants shared accommodations in violation of the travel policy eligibility requirement for special DSAs.¹⁸

51. In six instances, incorrect rates were applied in computing DSA, resulting in overpayments for an aggregate amount of \$250. Also, three individual consultants received advance payments of \$4,940 for DSAs calculated on a 100 per cent basis rather than the 80 per cent rate prescribed in the policy.

ROOT CAUSE	<i>Guidelines: Inadequate planning (travel process initiated late). Guidance: Inadequate supervision at the Office level (ineffective review process to ensure compliance with the travel policy).</i>
IMPACT	<i>Late procurement of airline tickets may prevent the Office from obtaining the lowest fares available. There is an increased risk of unsupported expenses or financial loss to UNFPA, and the Office may not be able to recover unutilized or unearned allowances.</i>
CATEGORY	<i>Compliance</i>

RECOMMENDATION 11

PRIORITY: MEDIUM

Raise staff awareness and institute supervisory controls regarding travel policy requirements, including those related to planning of travel and submission of travel requests and claims in accordance with policies.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *July 2023*

The Office management will continue to reinforce the travel planning tool in place. This tool will be maintained by the Operations Manager. It will contain travel planning, a checklist of travel requirements (such as security clearance, F10 information for the previous missions, mandatory security course) that will be self-updated through the drive by the staff before the Representative approves travel. No new travel will be approved if the staff did not comply with the requirements during a previous trip. The Operations Manager will make sure that all staff comply with travel requirements before certifying any upcoming field mission.

Ineffective asset management controls

52. The audit revealed several compliance issues in the management of assets.

53. *Asset disposal* – at the time of the audit field mission, one vehicle no longer in service, had yet to be retired from the Atlas Asset Management Module¹⁹ and physically disposed of. A recommendation was made in November 2018 by the Office procurement committee to dispose of this vehicle.

54. *Assets tagging* – assets were not systematically tagged according to policy²⁰. For instance, five assets were not tagged and six were incorrectly tagged.

55. *Asset location* – Eleven information technology (IT) assets indicated incorrect location information in the Asset Management Module.

56. *Asset documentation* – Office management did not provide asset custodian forms for mobile electronic assets (12 instances) and transfer documents for laptops and sewing machines procured on behalf of an IP (three instances).

¹⁸ Admin Service Duty Travel-Daily Subsistence Allowance

¹⁹ UNFPA’s Enterprise Resource Planning system (Atlas) module used by UNFPA to record all asset management function transactions.

²⁰ UNFP Policy and procedures for Fixed Asset Management.

57. As a result, the audit identified three fixed asset items that had been physically counted but were not found in the 'in-service assets report' of the Asset Management Module.

58. Similar issues and recommendations regarding asset disposal and tagging were raised by a consultant commissioned by the Office in the 'Verification of Fixed Assets' report, dated December 2021. At the time of the audit field mission, there was no evidence that the Office management had developed an action plan to address the verification report recommendations.

ROOT CAUSE	<p><i>Resources: Inadequate training (lack of understanding of asset management policy and procedures and failure to act on recommendations raised in the 'Verification of Fixed Assets' report).</i></p> <p><i>Guidance: Inadequate supervision at the Office level (ineffective review process to ensure compliance with the asset management policy and procedures).</i></p>
IMPACT	<p><i>Inadequate controls over assets may prevent their safeguarding, as well as their timely identification and accurate recording in the Asset Management Module.</i></p> <p><i>Non-action by Office Management on recommendations from the verification of fixed assets they themselves commissioned sends a very negative message to staff on disregarding accountability.</i></p>
CATEGORY	<i>Compliance</i>

RECOMMENDATION 12

PRIORITY: HIGH

Raise the awareness of staff members regarding compliance with UNFPA asset management policy, including (a) timely disposing of non-functional assets; (b) tagging of assets according to tagging convention; (c) updating of asset location in the 'Asset Management Module; (d) maintaining required documents (i.e. custodian forms and transfer documents) for transferred assets.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *November 2023*

The Office management will undertake the disposal for non-used and non-functional equipment. In addition, tagging reviews will be carried out to ensure appropriate asset identification. Corporate documents (such as custodian forms) will be used to update locations in the Asset Management module.

C.5 – INFORMATION AND COMMUNICATION TECHNOLOGY

Satisfactory

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

C.6 – SECURITY MANAGEMENT

Satisfactory

60. 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 2016,²¹ 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

Intentional: intentional overriding of internal controls.

Other: factors beyond the control of UNFPA.

²¹ 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

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
Atlas	UNFPA’s Enterprise Resource Planning system
CP	Country Programme
DOS	Division of Oversight Services
DSA	Daily Subsistence Allowance
eLMIS	<i>electronic Logistics Management Information System</i>
FACE	Funding Authorization and Certificate of Expenditure
GII	Gender Inequality Index
GPS	Global Programming System
HDI	Human Development Index
HR	Human Resources
IP	Implementing Partner
IT	Information and Technology
NGO	Non-Governmental Organization
OAIS	Office of Audit and Investigation Services
PAD	Performance Appraisal and Development
PO	Purchase Order
SDP	Service Delivery Point
SIS	Strategic Information System
SRH	Sexual and Reproductive Health
TEC	Travel Expense Claim
TOR	Terms of Reference
UN	United Nations
UNFPA	United Nations Population Fund
VAT	Value-Added Tax