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OFFICE OF AUDIT AND INVESTIGATION SERVICES

REMOTE AUDIT AND MONITORING (RAM)

UNFPA OFFICES IN THE ARAB STATES REGION

FINAL REPORT

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EXECUTIVE SUMMARY

1. The Office of Audit and Investigation Services (OAIS) performed a remote audit (the audit) of the UNFPA Offices located in the Arab States Region (ASR Offices). The audit covered selected programme and operations management activities, and transactions executed by the ASR Offices in the period from 01 January to 30 September 2020.

Background

2. The UNFPA Arab States Region comprises a Regional Office located in Cairo, Egypt and 15 Country Offices with vastly different economic structures and cultures. Some of the countries in the region are affected by humanitarian emergencies caused by conflict.

3. Expenses incurred in the period under review (01 January to 30 September 2020) amounted to a total of USD 113.8 million, corresponding to activities and transactions executed directly by the ASR Offices (USD 60.1 million; 53 per cent of total) and by 185 Implementing Partners (USD 53.7 million; 47 per cent of total). Expenses were funded from core resources of USD 20.6 million (18 per cent of total) and non-core resources of USD 93.2 million (82 per cent of total).¹

Methodology and scope

4. The audit 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 operations and internal control processes in place. The audit included reviewing and analysing, on a transactional test basis, information that provided the basis for the audit conclusions. The work was conducted out of Headquarters and no field missions to any of the ASR countries were undertaken.

5. The scope of the audit included an assessment of the operating effectiveness of internal controls over tested transactions in the areas of Implementing Partner management; programme supplies management; grants management; human resource management; procurement; financial management; travel; and asset management activities and transactions. These were selected using a risk-based approach. Staff payroll expenses, amounting to USD 26.7 million in the period under review, were excluded from the scope of the audit as payroll is managed by another United Nations organization on behalf of UNFPA, which relies on the internal controls implemented by that organization.

Audit rating

6. The overall audit rating is ***“Partially Satisfactory with Some Improvement Needed”***, which means that the assessed controls were adequately established and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited area should be achieved. 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.

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

¹ Based on 2020 Atlas expense figures extracted on 2 November 2020.

Audit ratings by key audit area		
Programme management		<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 some improvement needed</i>
<i>Grants Management</i>		<i>Satisfactory</i>
Operations management		<i>Satisfactory</i>
<i>Human resources management</i>		<i>Satisfactory</i>
<i>Procurement</i>		<i>Satisfactory</i>
<i>Financial management</i>		<i>Satisfactory</i>
<i>Travel</i>		<i>Satisfactory</i>
<i>Asset management</i>		<i>Satisfactory</i>

Key findings and agreed Management actions

8. The audit identified areas where the ASR Offices' practices were fully compliant with established policies and procedures. However, there are several areas that require Management attention, related to operational, compliance and reporting matters, particularly at the UNFPA Country Office in Yemen. Overall, the audit report includes three high priority and two medium priority agreed Management actions to help the Offices improve their programme delivery and operations.

Operational level

9. The distribution of programme supplies should be expedited taking into consideration their shelf lives and expiry dates. In addition, the office should directly procure restricted supplies and ensure that IPs have adequate capacities (i.e., staffing, equipment, facilities, fiduciary, etc.) before including procurement components in their workplans.

Compliance level

10. The processing of Funding Authorization and Certificate of Expense (FACE) forms, which are used by Implementing Partners to request funding and report expenses incurred for programme activities, needs improvement regarding the controls applied in their review and approval by UNFPA ASR Offices Management.

Reporting level

11. To enhance financial reporting and the use of financial information for monitoring, accuracy and timeliness in financial accounting and recording of transactions needs to be improved through training of relevant staff, as well as implementing appropriate supervisory controls and guidance.

Agreed Management actions

12. The management agrees with the findings and commits to the following actions:

- Ensure the IP management as standing agenda item in the monthly meetings with the Country Representatives;
- Ensure communication on the importance for compliance with established policy is shared;
- Monitor the programme supplies management in coordination with the Division for Management Services;
- Emphasize the requirement to use needs assessment and forecasts as basis to determine the programme supplies to be provided by UNFPA; and
- Communicate the requirements related to IP distribution plans as per the programme supplies policy

- *Acknowledgement*

13. The audit team would like to thank the Management and staff of all Country Offices in the Arab States Region, as well as the Regional Office, for their cooperation and assistance throughout the audit.

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I. OBJECTIVES, SCOPE AND METHODOLOGY

1. The objective of the remote audit, conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*, was to provide reasonable assurance on the adequacy and operating effectiveness of internal controls over tested activities and transactions executed by the ASR Offices (see complete list in paragraph 6) in the period from 01 January to 30 September 2020, for the following processes:

- Programme management:
 - a) Implementing Partner management;
 - b) Programme supplies management; and
 - c) Grants management.
- Operations management:
 - a) Human resources management;
 - b) Procurement;
 - c) Financial management;
 - d) Travel; and
 - e) Asset management.

2. The audit included such tests, as considered necessary in the circumstances, to obtain reasonable assurance with regards to:

- a) The appropriateness of the activities and transactions reviewed in the context of the Offices' programmes;
- b) The operating effectiveness of the internal controls in place over reviewed activities and transactions;
- c) The level of compliance with the rules, regulations, policies, and procedures applicable to reviewed activities and transactions; and
- d) The accurate recording of reviewed activities and transactions.

3. Audit procedures applied as part of the audit included an analytical review of Atlas financial information; a review of supporting documents, records and other documentary evidence related to the activities and transactions reviewed; and inquiries to Management on matters arising from the procedures applied. All work was conducted out of Headquarters, with no field missions undertaken to any of the ASR Offices.

4. Activities and transactions reviewed were selected using a risk-based approach. Staff payroll transactions were excluded from the scope of the audit, as they are managed by another United Nations organization on behalf of UNFPA, which relies on the internal controls implemented by that organization.

5. The engagement was conducted by a team of OAIS audit specialists and individual professionally qualified audit consultants, starting on 26 October 2020. Findings resulting from the audit were discussed with Management at an exit meeting held on 17 May 2021. Comments received and clarifications provided throughout the report preparation period were incorporated in a draft report submitted to the Arab States Regional Office (ASRO) on 21 November 2021. Final management actions agreed with ASRO, received on 30 November 2021, are reflected in the report.

II. BACKGROUND

6. The UNFPA Arab States Region comprises a Regional Office located in Cairo, Egypt, and 15 Country Offices located in Algeria, Djibouti, Egypt, Iraq, Jordan, Lebanon, Libya, Morocco, Oman, Palestine, Somalia, Sudan, Syria², Tunisia and Yemen.³ The countries have vastly different economic structures and cultures.

7. Expenses incurred in the period under review amounted to a total of USD 113.8 million, corresponding to activities and transactions executed directly by the Arab States Offices (USD 60.1 million; 53 per cent of total – ‘UNFPA execution’) and by 185 Implementing Partners (IP) (USD 53.7 million; 47 per cent of total). The main individual expense categories are presented in Table 1 below.

Table 1 - Key expense categories⁴ for the period in scope

Activities implemented by	Value in USD million	Percentage of total	Percentage within each category
ASR Offices	60.1	53%	100%
Staff payroll	30.5	27	51
Contract personnel costs	3.1	3	5
Procurement of other goods and services	7.9	7	13
Procurement of programme supplies	17.2	15	29
Travel	1.3	1	2
All other expenses (aggregated)	0.1	0	0
IP expenses	53.7	47%	100%
Consultancies and salaries	25.4	22	47
Procurement	21.3	19	40
Training	6.4	5	12
All other expenses (aggregated)	0.6	1	1
TOTAL	113.8	100%	--

8. Expenses were funded from core resources of USD 20.6 million (18 per cent of total) and non-core resources of USD 93.2 million (82 per cent of total).⁵ Approximately USD 105.3 million (92 per cent) corresponded to programme expenses, with 46 per cent allocated to the Reproductive Health component (USD 52.1 million); 39 per cent to the Gender component (USD 44.5 million); three per cent to the Population and Development component (USD 3.8 million); and four per cent to the Adolescents component (USD 4.9 million). 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 eight per cent of expenses.⁶

² Syria was excluded from the audit scope as the UNFPA Office was also selected for a UN BOA audit for the same period.

³ <https://arabstates.unfpa.org/en/arab-states-glance> - extracted 1st April 2020

⁴ Based on 2020 Atlas expense figures.

⁵ Based on 2020 Atlas expense figures

⁶ Based on 2020 Atlas expense figures

III. DETAILED FINDINGS

A. PROGRAMME MANAGEMENT

PARTIALLY SATISFACTORY WITH SOME IMPROVEMENT NEEDED

A.1 – IMPLEMENTING PARTNER MANAGEMENT

PARTIALLY SATISFACTORY WITH MAJOR IMPROVEMENT NEEDED

12. IPs engaged by the ASR Offices for implementation of programme activities incurred expenses amounting to USD 53.7 million. Per the available general ledger information, expenses incurred by IPs corresponded primarily to consultancies and salaries, procurement, and training costs (see details in Table 1).

13. Based on the work performed, the audit identified the following matters in need of Management attention.

Implement effective authorization controls and procedures for cash transfers to IPs

14. One IP, operating on a reimbursement cash transfer modality, did not seek or obtain prior approval from the ASR Office that engaged it before incurring programme implementation expenses in the aggregate amount of USD 0.5 million during the third quarter of 2020. Further, four IPs from two ASR Offices, operating on cash advance transfer modality, submitted FACE advance requests late in the respective quarter for an aggregate amount of USD 8.6 million. Additional review of the detailed transaction listing revealed a significant portion of the expenses were incurred before the FACE advance requests were submitted.

ROOT CAUSE	<i>Resources: inadequate training at Country Office and IP levels.</i>
IMPACT	<i>Financial resources may not be available to allow the Offices to settle obligations resulting from expenses incurred by IPs prior to submission of requests even if these were defrayed for programme implementation.</i>
CATEGORY	<i>Compliance.</i>

AGREED REGIONAL MANAGEMENT ACTION No. 1

PRIORITY: MEDIUM

In line with the new cash advance policy issued in March 2021, all Country Offices in the region have attended a webinar in which the issues observed have been addressed. ASRO will continue to remind the Country Offices on the importance of the policy application and ensure appropriate controls are in place.

<u>MANAGERS RESPONSIBLE FOR IMPLEMENTATION:</u>	<u>DUE DATE:</u>
<i>Regional Office Desk office Oversight Committee in coordination with the Regional International Operations Manager</i>	<i>June 2022</i>

Ensure IPs have sufficient procurement capacity before including procurement components in their workplans and directly procure restricted products

15. One ASR Office permitted three IPs to procure programme supplies in the aggregate sum of USD 7.7 million during the period under review, although their micro assessments indicated insufficient procurement capacity.

16. Further, an analysis of the relevant FACE forms revealed that USD 1.0 million and USD 0.1 million were spent on medical devices and pharmaceuticals, respectively, in contravention of the requirements for the procurement of these supplies to be undertaken by UNFPA only and never to be included on the workplan of an implementing partner.

17. In allowing IPs without adequate capacity to undertake procurement activities using UNFPA funding, including for the procurement of restricted products may result in the procurement of substandard quality products that may be distributed to recipients.

ROOT CAUSE	<i>Guidance: inadequate supervision at Country Office level.</i>
IMPACT	<i>Provision of products of substandard quality, could put UNFPA at financial and reputational risks and put the health of beneficiaries at risk.</i>

CATEGORY *Operational.*

AGREED REGIONAL MANAGEMENT ACTION NO. 2

PRIORITY: HIGH

In line with the procurement policy, ASRO will send a reminder to the Country Offices, on adherence to the established policy. A webinar with the Procurement Services Branch will be organized to emphasize the policy requirements. A reminder will be sent to all Country Offices in the region from the senior management in ASRO highlighting the need to adhere to the policy.

MANAGERS RESPONSIBLE FOR IMPLEMENTATION:

DUE DATE: *June 2022*

Regional Office Desk office Oversight Committee in coordination with the Regional International Operations Manager

Significantly improve controls over FACE form review and approval

18. Of the 41 FACE form transactions reviewed, 26 showed, overall, 46 exceptions. While not all were being significant or pervasive in nature, the exceptions are reflective of gaps in the effectiveness of FACE form review and approval processes, including the lack of systematic use of the FACE form checklist to guide the process.

19. The most notable of these exceptions were:

- (a) Eight (8) FACE forms in the amount of USD 10.9 million, where the related cash advance requests or expense reports were not accompanied by itemized cost estimates or detailed transaction lists, as required by applicable policy; and
- (b) USD 27.4 million in expenses reported by 11 IPs relating to 18 transactions, each in excess of the policy threshold of USD 250,000, were not approved by the respective Heads of Office, as required by applicable policy.

ROOT CAUSE *Guidance: inadequate supervision at Country Office level.*

IMPACT *Errors and other issues may not be identified and remediated in a timely and effective manner. There is increased risk of financial loss and reputational risk to UNFPA.*

CATEGORY *Compliance.*

AGREED REGIONAL MANAGEMENT ACTION NO.3

PRIORITY: HIGH

ASRO will continue to provide guidance to the Country Offices in line with the new Cash Transfer policy, including the requirement for FACE forms to be supported by itemized cost estimates and detailed transaction lists, as appropriate. A message emphasizing this requirement will be sent from the regional office senior management.

MANAGERS RESPONSIBLE FOR IMPLEMENTATION:

DUE DATE: *June 2022*

Regional Office Desk office Oversight Committee in coordination with the IOM

A.2 – PROGRAMME SUPPLIES

PARTIALLY SATISFACTORY WITH SOME IMPROVEMENT NEEDED

20. ASR Offices supplied inventory worth USD 17.2 million, consisting primarily of contraceptives, dignity and medical kits, and pharmaceutical and medical products for humanitarian response activities. The inventory supplied was procured by the UNFPA Procurement Services Branch, based in Copenhagen, Denmark (USD 5.9 million), and locally by the ASR Offices (USD 11.3 million).

21. Based on the audit work performed in this area, the audit noted the following matters that need Management attention.

Enhance programme supplies needs assessment

22. The audit could not establish clear processes used by one ASR office as a basis to determine the type and quantity of programme supplies provided by UNFPA for an aggregate amount of USD 0.3 million. The office indicated that it monitors shortage of drugs and contraceptives at health facilities level. However, the Office did not provide evidence that the determination of the programme supplies provided by UNFPA to address relevant country needs and contribute to the achievement of programme results was informed by rigorous needs assessments and forecasts.

ROOT CAUSE	<i>Resources: insufficient human resources.</i>
IMPACT	<i>Without properly conducted needs assessment and forecasting, adequate programme supplies may not be acquired in the right quantities and quality to address relevant country needs.</i>
CATEGORY	<i>Operational.</i>

AGREED REGIONAL MANAGEMENT ACTION No. 4

PRIORITY: MEDIUM

ASRO will work with the Country Offices to ensure needs assessment and forecasting is used as basis to determine the programme supplies to be provided by UNFPA. A reminder on the need to comply with this requirement as per the programme supplies policy will be sent by ASRO senior management to all Country Offices.

MANAGERS RESPONSIBLE FOR IMPLEMENTATION:

DUE DATE:

October 2022

IOM to coordinate with SRH team in ASRO

Improve Programme Supplies Distribution Systems

23. One ASR Office was not able to provide the audit with the distribution plan for programme supplies acquired at an amount of USD 0.6 million. According to the Office, programme supplies distribution follows a requisition (pull) model, which means that beneficiary facilities place orders, with the IP receiving UNFPA for programme supplies, who review and approve them. UNFPA role is limited to monitoring stock-outs.

24. OASIS notes that according to the policy and procedures on management of programme supplies, the IP must develop distribution plans adequate to ensure these orders are timely sourced. Further, UNFPA Offices are responsible for validating the adequacy of the IPs distribution plans or schedules, monitoring that supplies are timely distributed and used for the intended purposes, and ensuring that appropriate remedial actions are taken to address significant stock-out situations.

25. The inadequate monitoring of distribution plans is, further, highlighted by the programme supplies with an aggregate value of USD 0.4 million set to expire within six months from 31 December 2020 as documented in the various “UNFPA Stock count and inventory balances reconciliation and validation” reports of 31 December 2020 prepared by DMS as part of the second line of defense monitoring mechanism for the Offices in-scope in the region.

ROOT CAUSE	<i>Guidelines: inadequate planning at Country Office level.</i>
IMPACT	<i>Beneficiaries experience delays in receiving commodities with reduced shelf lives; unnecessary demurrage and storage costs are incurred, and the risks of stock-outs and/or damage increase.</i>
CATEGORY	<i>Operational.</i>

AGREED REGIONAL MANAGEMENT ACTION No. 5

PRIORITY: HIGH

ASRO will work with the respective Country Offices to ensure adequate distribution plans are provided by the IPs before any sourcing. Additionally, a communication from the senior management in ASRO will be sent to all Country Offices to ensure distribution plans are provided by the IPs, accordingly, referring to the programme supplies policy.

MANAGERS RESPONSIBLE FOR IMPLEMENTATION:

DUE DATE:

October 2022

IOM to coordinate with SRH team in ASRO

A.3 – GRANTS MANAGEMENT

SATISFACTORY

26. Four grants were awarded by ASR Offices to community based not-for-profit and civil society organizations for a total amount of USD 41,331.

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

B. OPERATIONS MANAGEMENT

SATISFACTORY

B.1 – HUMAN RESOURCES

SATISFACTORY

28. ASR Offices incurred staff payroll expenses amounting to USD 24.8 million (not in the scope of this audit). In addition, the Offices made use of contract personnel and engaged 211 individuals⁷ under service contracts, at a cost of USD 3.6 million, and 282 individual consultants, at a cost of USD 3.1 million, for operational and programme delivery activities.

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

B.2 – PROCUREMENT

SATISFACTORY

30. The ASR Offices locally procured goods (other than inventory items) and services, at a cost of approximately USD 6.8 million. The most significant goods or services procured were event services for workshops and trainings; facility and information technology services; and office and communication supplies.

31. Based on the audit work performed, no issues were identified in this section.

B.3 – FINANCIAL MANAGEMENT

SATISFACTORY

32. The ASR Offices processed approximately 7,917 financial transactions, including roughly 6,158 Accounts Payable Vouchers (used for payments); and 792 Accounts Payable Journal Vouchers used primarily to process adjustments and record expenses reported by IPs. The remaining transactions corresponded to payroll and other automated transactions, mainly of an accounting nature (e.g., accruals, asset and inventory capitalization, exchange gains and losses, etc.), which were not tested, as they were assessed to present low risk.

33. From the audit work performed, no reportable issues were identified in this section.

B.4 – TRAVEL

SATISFACTORY

34. Travel expenses incurred by ASR Offices during the period under review amounted to USD 1.4 million. A significant portion thereof (USD 0.9 million) corresponded to Daily Subsistence Allowance (DSA) payments for training workshops, meetings, and consultancies.

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

B.5 – ASSET MANAGEMENT

SATISFACTORY

36. The ASR Offices procured fixed assets for their own use and that of IPs, at a cost of USD 1.1 million. The most significant fixed asset categories procured were armoured vehicles, security communications equipment, and computer equipment.

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

⁷ Based on Cognos figures

ANNEX I - DEFINITION OF AUDIT TERMS

A. AUDIT RATINGS

Audit rating definitions, adopted for use in reports for audit engagements initiated as from 1 January 2016⁸, 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.

⁸ 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 obligation
- **Compliance** Compliance with prescribed UNFPA regulations, rules and procedures, including acting in accordance with Government Body decisions, as well as agreement specific provisions

ANNEX II – AUDIT COVERAGE AND FINDINGS
By transaction type

Type of Transaction	Population		Sample Tested		Issues Noted	
	# of Vouchers	000 USD	# of Vouchers	000 USD	# of Vouchers	000 USD
Personnel	2,069	33,581	30	564	-	-
Implementing Partners	822	53,653	41	33,765	17	26,098
Programme Supplies	576	17,209	17	4,365	2	317
Procurement	3,819	6,805	36	1,429	-	-
Travel	1,024	1,376	9	122	-	-
Fixed assets	113	1,113	13	716	-	-
Grants	3	41	2	29	-	-
Total	8,426	113,778	148	40,990	19	26,414
<i>Percentage</i>	--	--	2%	36%	13%	64%

By business unit

Business Unit	Population		Sample tested		Issues noted	
	# of Vouchers	000 USD	# of Vouchers	000 USD	# of Vouchers	000 USD
Algeria	147	502	3	55	-	-
Arab States Regional Office	675	5,377	7	282	-	-
Djibouti	289	1,086	6	95	-	-
Egypt	515	5,496	12	1,622	1	405
Iraq	477	12,703	12	2,898	2	1,424
Jordan	349	7,086	10	2,665	-	-
Lebanon	262	3,266	9	681	2	316
Libya	226	2,761	9	1,426	-	-
Morocco	257	1,756	11	263	-	-
Occupied Palestine Territories	322	3,997	8	1,101	1	338
Oman	193	1,095	8	122	-	-
Yemen	932	44,007	16	25,013	9	22,639
Somalia	976	12,392	12	2,719	2	876
Sudan	913	11,645	12	1,886	1	361
Tunisia	284	609	13	162	1	55
Total	6,817⁹	113,778	148	40,990	19	26,414

⁹ The total number of vouchers do not add up in the above tables (by transaction type and by business united) because some vouchers may impact multiple countries and/or areas.

GLOSSARY

Acronym	Description
ASR	Arab States Region
ASRO	Arab States Regional Office
Atlas	UNFPA’s Enterprise Resource Planning system
DSA	Daily Subsistence Allowance
FACE	Funding Authorization and Certificate of Expenditure
IP	Implementing Partner
OAIS	Office of Audit and Investigation Services
OFA	Operating Fund Account
UN	United Nations
UN BOA	United Nations Board of Auditors
UNFPA	United Nations Population Fund
UN-RIAS	United Nations Representatives of Internal Audit Services
USD	United States Dollars