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OFFICE OF AUDIT AND INVESTIGATION SERVICES

**AUDIT OF
GENDER EQUALITY AND WOMEN'S EMPOWERMENT
PRACTICES AT UNFPA**

FINAL REPORT
N° IA/2025-02

17 January 2025

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EXECUTIVE SUMMARY

Background

1. The Office of Audit and Investigation Services (OAIS) conducted an audit of Gender Equality and Women's Empowerment Practices at UNFPA. The audit fieldwork took place from 19 August to 11 October 2024.
2. Gender equality is regarded as both a fundamental human rights issue and a prerequisite for sustainable, people-centred development. In UNFPA, gender equality means that the different behaviours, aspirations, and needs of women and men are considered, valued, and favoured equally and that their rights, responsibilities and opportunities will not depend on whether they are born male or female.¹
3. Women's empowerment implies women taking control of their lives and is both a process and an outcome. UNFPA defines women's empowerment through five components: women's sense of dignity; their right to have and determine choices; their right to have access to opportunities and resources; their right to have the power to control their own lives, both within and outside the home; and their ability to influence the direction of social change to create a more just social and economic order.²
4. Gender Equality and Women's Empowerment (GEWE) practices at UNFPA are integrated into core operations, policies, and programmes, involving all business units to varying degrees. The Gender, Human Rights, and Inclusion Branch in the UNFPA Programme Division plays a key role in providing strategic guidance and technical leadership in the substantive areas of gender, social norms, and human rights. Equally, the Division for Human Resources plays a pivotal role in gender equality and women's empowerment by ensuring that human resources policies and practices are gender-responsive and inclusive. This includes implementing gender-sensitive recruitment policies to attract and retain a diverse workforce, providing gender equality training and professional development opportunities to all staff, developing and enforcing policies that promote a gender-inclusive workplace, such as flexible working arrangements and parental leave.
5. The overall objective of the audit was to assess the extent to which UNFPA has mainstreamed gender in its policies, procedures, programmes, and practices.
6. The audit aimed to determine whether:
 - a) Management systems and practices support achieving gender equality and women's empowerment to meet stakeholders' expectations and best practices;
 - b) Management systems and practices for measuring and reporting on gender equality and women's empowerment are in place and to meet stakeholders' expectations and best practices; and
 - c) UNFPA's gender equality and women's empowerment performance meets relevant, applicable benchmarks, standards, and other key indicators.

Methodology and scope

7. The audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors (The IIA).
8. The audit considered the findings of the 2019 Joint Inspection Unit (JIU) report³ 'Review of the UN System-Wide Action Plan on Gender Equality and the Empowerment of Women.' Of the five JIU recommendations, four applied to UNFPA and were fully implemented. Further, the audit considered the

¹ Evaluation of UNFPA support to gender equality and women's empowerment (2012-2020).

² Ibid.

³ JIU Report: https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2019_2_english_0.pdf

2021 Independent Evaluation Office's report 'Evaluation of UNFPA Support to Gender Equality and Women's Empowerment (2012 -2020)'.⁴

9. The audit adopted a risk-based approach, where objectives were defined, risks identified and prioritized, controls evaluated, and tests performed. A multifaceted approach was used, including document reviews, analytical procedures, interviews with staff members spanning various seniority levels and geographical locations, including Headquarters and UNFPA Regional Offices. In addition, a 31-question targeted survey was undertaken to gather insights from 104 staff members involved in GEWE activities.

10. The audit, which was conducted using a hybrid modality,⁵ covered gender equality and women's empowerment practices at UNFPA Headquarters and field offices.⁶ The audit covered the period from 1 January 2023 to 30 June 2024. Analytical procedures and tests of detail covering other periods were also conducted, as appropriate.

Overall audit rating

11. OAIIS issued an overall audit rating of "**Partially Satisfactory with Some Improvement Needed**", which means 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 areas are being achieved. The issues and improvement opportunities identified did not significantly affect the achievement of the information security objectives. Management action is recommended to ensure that identified risks are adequately mitigated.

12. The audit provided recommendations to address the following issues: (a) impact of changes to the gender architecture not assessed; (b) noncompletion of mandatory training on gender equality; (c) delayed implementation of the Senior Accountability Mechanism;⁷ and (d) GEWE aspects not included in key Implementing Partner templates and documents.

13. Ratings by key processes are summarized in the following table.

Audit ratings by key audit area	
Management Systems and Practices Support Achieving GEWE	Some improvement needed
Management Systems and Practices for Measuring and Reporting on GEWE	Some improvement needed
UNFPA GEWE Performance	Satisfactory

Good practices identified

14. The following practices were identified:

- a) UNFPA has used the Gender Marker System since 2014 to track its spending on GEWE. As of 2023, about 80 per cent of the Organization's resources (both core and non-core) were tracked through the system;
- b) From 2021 to 2023, UNFPA met or exceeded all 17 key performance indicators of the United Nations System-wide Action Plan (UN-SWAP 2.0.);

⁴ UNFPA Evaluation Office Report: GEWE_Evaluation_Report_May2021.pdf

⁵ The hybrid mode of conducting an audit combines both in-person and remote auditing techniques. This approach leverages the benefits of both methods to enhance audit effectiveness and efficiency.

⁶ OAIIS conducted a targeted survey of selected in the six regional offices and held some discussion with some staff from the regional offices. In addition, a sample of 10 country offices was selected for substantive tests.

⁷ A high-level framework or initiative that ensures gender equality goals are integrated and implemented across all UN activities and programmes.

- c) UNFPA renewed its commitment to gender equity in January 2024 by obtaining EDGE Move, the second level of the EDGE Certification,⁸ and renewing its EDGEplus Certification;
- d) The overall representation of female staff in the Organization remained stable at 51 per cent in 2021, 2022, and 2023. Further, female representation in leadership roles (i.e., director level and above) increased from 47 per cent in 2021 to 63 per cent in 2022, adjusting to 53 per cent in 2023 – an indication of progress towards a more gender-balanced approach to hiring; and
- e) The results of a survey on GEWE conducted as part of this audit indicated that 85 per cent of UNFPA staff members agreed that the Organization had made significant progress in mainstreaming gender into its programmes and operations.

Key recommendations Total = 4, High priority = 0

15. No high-priority recommendation was identified. All four recommendations issued were of medium priority.

Implementation status of previous OAIS recommendations

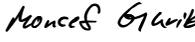
16. UNFPA's GEWE practices have not previously been audited by OAIS.

Management comments and action plan

17. UNFPA Management accepted all four recommendations in this report and plans to implement them in 2025. Comments and additional information provided have been incorporated in the report, where appropriate.

Acknowledgement

18. The OAIS team thanks the Management and personnel of the Programme Division, the Division for Human Resources, and various other Headquarter units and field offices for their cooperation and assistance throughout the audit.

Signed by:

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Moncef Ghrib
Director
Office of Audit and Investigation Services

⁸ EDGE Certification is the leading global assessment methodology and certification standard for Diversity, Equity and Inclusion (DE&I).

I. AUDIT BACKGROUND

About UNFPA GEWE Practices

1. Gender equality is regarded as both a fundamental human rights issue and a prerequisite for sustainable, people-centred development. In UNFPA, gender equality means that the different behaviours, aspirations, and needs of women and men are considered, valued, and favoured equally and that their rights, responsibilities and opportunities will not depend on whether they are born male or female.⁹
2. Women's empowerment implies women taking control of their lives and is both a process and an outcome. UNFPA defines women's empowerment through five components: women's sense of dignity; their right to have and determine choices; their right to have access to opportunities and resources; their right to have the power to control their own lives, both within and outside the home; and their ability to influence the direction of social change to create a more just social and economic order.¹⁰
3. During the period under review, Gender Equality and Women's Empowerment (GEWE) practices at UNFPA were integrated into core operations, policies, and programmes, involving all business units to varying degrees. GEWE practices and activities span different organizational and business units, with the Gender, Human Rights, and Inclusion Branch (GHRIB) of the Programme Division playing a key role in their coordination. GHRIB provided strategic guidance and technical leadership in the substantive areas of gender, social norms, and human rights. It also contributed to positioning UNFPA's policies and programming on a global level and provided guidance for regional and national policy and programming, leading to a coordinated vision for the Organization and sound technical work at all levels.
4. Equally, the Division for Human Resources (DHR) played a pivotal role in gender equality and women's empowerment by ensuring that human resource policies and practices were gender-responsive and inclusive. This included implementing gender-sensitive recruitment policies to attract and retain a diverse workforce, providing gender equality training and professional development opportunities to all staff, developing and enforcing policies such as flexible working arrangements and parental leave that promote a gender-inclusive workplace.
5. The Programme Division (GHRIB) and DHR collaborated with other UNFPA Headquarter units, Regional Offices and Country Offices to implement programmes that support gender mainstreaming across the organization.
6. In 2023, gender marker data showed that US\$1,295.8 million was spent on Programme and Institutional Budget expenses across UNFPA. Of the amount, \$657.8 million (51 per cent) funded activities that contributed significantly to gender mainstreaming, \$318.4 million (25 per cent) supported activities with some contribution to GEWE, and \$229.4 million (18 per cent) funded activities whose primary objective was to contribute to GEWE.
7. As set out in the 2024 OAIS Annual Work Plan, an audit of UNFPA's Gender Equality and Women's Empowerment Practices was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing (promulgated by the IIA), 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.
8. The overall objective of the audit was to assess the extent to which UNFPA has mainstreamed gender in its policies, procedures, programmes, and practices.

⁹ Evaluation of UNFPA support to gender equality and women's empowerment (2012-2020).

¹⁰ Ibid.

9. The audit aimed to determine whether:
- Management systems and practices support achieving gender equality and women's empowerment to meet stakeholders' expectations and best practices;
 - Management systems and practices for measuring and reporting on gender equality and women's empowerment are in place and to meet stakeholders' expectations and best practices; and
 - UNFPA's gender equality and women's empowerment performance meets relevant, applicable benchmarks, standards, and other key indicators.
10. The audit considered the findings of the 2019 Joint Inspection Unit (JIU) report¹¹ 'Review of the UN System-Wide Action Plan on Gender Equality and the Empowerment of Women.' Of the five JIU recommendations, four applied to UNFPA and were fully implemented. Further, the audit considered the 2021 Independent Evaluation Office's report 'Evaluation of UNFPA Support to Gender Equality and Women's Empowerment (2012 -2020)'.¹²
11. Additionally, the audit fulfilled a requirement¹³ of the UN System-Wide Action Plan on UN-SWAP 2.0. UN-SWAP provides an accountability framework that defines commonly agreed standards and coordinated approaches for the UN system to reach its goals and measure progress systematically. In 2023, 74 United Nations (UN) entities (96 per cent, corresponding to over 99 per cent of the UN budget) reported on the UN-SWAP indicators.
12. The audit focused on key practices led by GHRIB and DHR aimed at promoting GEWE. Further, it covered GEWE activities that link programmes and activities conducted at Headquarters, Regional Offices, and Country Offices.
13. The audit adopted a risk-based approach, where objectives were defined, risks identified and prioritized, controls evaluated, and tests performed. A multifaceted approach was used, including document reviews, analytical procedures, interviews with staff members spanning various seniority levels and geographical locations, including Headquarters and UNFPA Regional Offices. In addition, a 31-question targeted survey was undertaken to gather insights from 104 staff members involved in GEWE activities.
14. The audit, which was conducted using a hybrid modality,¹⁴ covered gender equality and women's empowerment practices at UNFPA Headquarters and field offices.¹⁵ It covered the period from 1 January 2023 to 30 June 2024. Analytical procedures and tests of detail covering other periods were also conducted, as appropriate. The audit fieldwork took place from 19 August to 11 October 2024.

¹¹ JIU Report: https://www.unjiu.org/sites/www.unjiu.org/files/jiu_rep_2019_2_english_0.pdf

¹² UNFPA Evaluation Office Report: [GEWE_Evaluation_Report_May2021.pdf](#)

¹³ To exceed the requirements for UN-SWAP Performance Indicator 5: The internal audit department (OAIS) is required to ensure that (5ci) Relevant gender equality findings are systematically presented in annual reports of the internal audit departments and (5cii) Internal audit departments undertake a targeted audit engagement related to gender equality and the empowerment of women at least once every five years.

¹⁴ The hybrid mode of conducting an audit combines both in-person and remote auditing techniques. This approach leverages the benefits of both methods to enhance audit effectiveness and efficiency.

¹⁵ OAIS conducted a targeted survey of selected in the six regional offices and held some discussion with some staff from the regional offices. In addition, a sample of 10 country offices was selected for substantive tests.

II. AUDIT RESULTS

15. The audit results are presented below, by audit area.

A. Management Systems and Practices Support Achieving GEWE

SOME IMPROVEMENT NEEDED

Issue 1 Roles and responsibilities not clearly defined in the gender equality strategy

16. UNFPA published its Gender Equality Strategy¹⁶ in 2023. The strategy aligns with the UNFPA Strategic Plan 2022-2025 and supports the application of gender-transformative approaches to all UNFPA programmes, with an emphasis on ensuring agency, choice, and access for all women and girls, so they are able to exercise their bodily autonomy and decision-making within and outside the home.

17. The Gender Equality Strategy provides direction for integrating gender equality and human rights into planning and programming and has a strong focus on approaches that advance the rights of women of all ages. It contributes to achieving the three transformational results of the UNFPA Strategic Plan 2022–2025 and details, among others, where it is to be implemented, what needs to be done, and the persons responsible. It is to be mainstreamed across the development, humanitarian, and peace continuum at global, regional, and country levels; and, indeed, in all settings to reach the furthest behind. Broadly, the strategy assigns responsibility to "all staff across leadership, management, technical, programmatic, and operational levels for achieving its goals."

18. The assignment of roles and responsibilities in the above broad terms lacks specificity and, hence, accountability. While the strategy mentions "strengthening accountability mechanisms," it neither provides a breakdown of how different actors will be held accountable for progress, nor does it assign specific roles for monitoring outcomes.

ROOT CAUSE *Guidelines: inadequate planning (incorporation of roles and responsibilities not prioritized in strategy formulation).*

IMPACT *Unclear roles and responsibilities in a strategy can be detrimental to productivity and the strategy's overall success.*

CATEGORY *Strategic.*

OAIS comment:

Since the UNFPA Strategic Plan 2022-2025, to which the Gender Equality Strategy is aligned, is nearing completion with most GEWE related programmes and activities already implemented, ongoing, or scheduled for completion by 2025, no recommendation is issued with regard to roles and responsibilities. However, the need to clearly define roles and responsibilities in future strategies or operational plans that support gender equality and women's empowerment is hereby emphasized.

¹⁶ UNFPA Agency, Choice and Access: Strategy for Promoting Gender Equality and The Rights of Women and Adolescent Girls. <https://www.unfpa.org/genderstrategy>

Issue 2 Impact of changes to the gender architecture not assessed

19. The UN-SWAP Gender Architecture refers, within the UN system, to a structural and organizational framework designed to promote GEWE. Essentially, the architecture provides the necessary structure and support system to effectively implement the gender equality strategy. Efforts to mainstream GEWE can be undermined by a lack of sufficient human and financial resources. Weak gender architecture, including understaffed and underfunded gender focal point networks and gender units, may prevent UN organizations from meeting their gender-related mandates.

Reduction in the number of gender focal points

20. UNFPA's gender architecture provides a strong foundation for gender work, yet its capacity is too stretched to support a more gender-transformative approach. The UNFPA architecture is anchored by GHRIB, gender focal points who dedicate at least 20 per cent of their work time to GEWE functions, and gender advisors or specialists who are experts in GEWE work. In addition to anchoring the gender architecture, GHRIB addresses other cross-cutting issues such as racism, human rights, and disability, and coordinates UN-SWAP reporting within UNFPA. In the same vein, DHR takes the lead on reporting changes in the number of gender focal points and gender specialists/advisors.

21. The 2022 and 2023 UN-SWAP reports indicated changes in key elements of UNFPA's gender architecture. Notably, staff numbers in GHRIB's Gender Unit increased by 25 per cent from 16 in 2022 to 20 in 2023, while the unit's total staff costs dropped by 25 percent from \$4.4 million over the same period. GHRIB Management explained that the inverse relationship between increased staff numbers and decreased staff costs was due to changes and movements in core and non-core resource funding.

22. Although GHRIB staff numbers increased, there was a notable reduction in the number of gender focal points and gender specialists or advisors by 22 and 18 per cent, respectively, over the same period. The reduction weakened decentralized gender support, creating reliance on a smaller core team and increasing workloads. The shift impacted efficient and effective delivery of GEWE initiatives across UNFPA regions of operation.

Survey results on the adequacy of financial resources

23. The results of targeted survey (see paragraph 12) showed that 31 per cent respondents viewed the financial resources allocated to gender equality work as adequate, while 27 per cent of the respondents deemed them insufficient. A notable 35 per cent remained neutral, indicating uncertainty.

24. A recurring theme in the survey results was the perception that UNFPA's gender equality work was underfunded and reliant on temporary, non-core resources, creating instability and limiting the scope of gender-focused initiatives. Many respondents felt that gender programmes lacked dedicated, core funding and, instead, relied heavily on non-core funds that were often earmarked for specific projects or subject to donor restrictions.

ROOT CAUSE *Resources: insufficient resources (staff and funds) to carry out an activity or function.*

IMPACT *Reduced staffing and underfunding negatively impacts efficient and effective delivery of GEWE programmes and initiatives.*

CATEGORY *Operational.*

Recommendation 1	Priority: Medium
Conduct an impact assessment to evaluate the effect of the changes on UNFPA's gender architecture, including the human and financial resource aspects, on gender mainstreaming.	

<u>Manager Responsible for Implementation:</u> Director, Programme Division, with support from the Director, DHR.
<u>Status:</u> <i>Agree.</i>
Management action plan: The Programme Division, in partnership with DHR, will develop a methodology for conducting an impact assessment in the first half of the 2025 with its completion scheduled for the end of 2025.
Estimated completion date: <i>December 2025.</i>

Issue 3 Noncompletion of mandatory training on gender equality

25. In accordance with the relevant UN-SWAP 2.0 Performance Indicator,¹⁷ capacity development is essential not only for achieving developmental goals, but also for maintaining and sustaining progress. Further, the minimum requirement for capacity development calls for all staff to acquire the capacities necessary to promote GEWE in their work, for instance through introductory gender training for non-gender specialists, and tailored training for gender focal points and gender specialists.

26. To meet the indicator requirements, an entity should have ongoing mandatory training for all levels of entity staff at Headquarters and the Regional and Country Offices. To exceed the requirements, senior managers should receive tailored training during their orientation in addition to the entity having ongoing mandatory training at all levels of staff.

27. UNFPA requires all its staff (both newly recruited and existing ones) to complete a set of online mandatory courses, including the online course "*I Know Gender.*" Newly recruited staff are required to complete the course within one month upon taking up their functions.¹⁸ This flagship course aims to develop or strengthen awareness and understanding of GEWE as a first step towards behavioral change and integration of gender perspectives into everyday work at UNFPA. The course's overall completion rates were 64 per cent in 2022 and 67 per cent in 2023, with an average of only 56 per cent for senior managers (i.e., P5 grade level and above) in 2023 - indicating a need for improvement. The low completion rate registered by senior managers raised concerns about GEWE awareness, engagement, and compliance in the Organization's leadership.

28. Responses to audit survey questions on the adequacy of training on gender awareness were evenly distributed, with 39 per cent being positive and 35 per cent negative. However, written responses to the survey questions indicated a common theme that gender awareness training for staff was not adequate and lacked a systematic and consistent approach. Specifically, the respondents viewed the "*I Know Gender*" as neither comprehensive nor impactful.

29. Going forward, the Organization could benefit from periodic review of evolving staff training needs to ensure that GEWE remains effective and impactful. Further, a more coordinated, systematic, and integrated approach to training on gender awareness and sensitization involving DHR, the Programme Division, and other internal stakeholders would help ensure that GEWE aspects are embedded in other related trainings.

¹⁷ [UN-SWAP 2.0 Performance Indicator 15.](#)

¹⁸ As per Offer of Appointment Letter, all mandatory courses (e.g., on security, ethics, harassment and standards of conduct, including gender) are to be completed within the first month of service.

ROOT CAUSE *Guidance: inadequate supervision at the Headquarter and Field Office levels.*

IMPACT *Progress in gender mainstreaming may be negatively affected by personnel capacity (skills) gaps.*

CATEGORY *Compliance.*

Recommendation 2	Priority: Medium
Establish measures to promote and facilitate completion of the mandatory course on gender equality and women's empowerment across all staff grade levels.	
<u>Manager Responsible for Implementation:</u> Director, DHR.	
<u>Status:</u> Agree.	
Management action plan: The Division for Human Resources plans to follow up with Managers of the grade P5 and above regarding timely completion of mandatory training on gender.	
Estimated completion date: December 2025.	

B. Management Systems and Practices for Measuring and Reporting on GEWE	SOME IMPROVEMENT NEEDED
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30. As a good practice, UNFPA has used the Gender Marker System since 2014 to track its spending on GEWE. The system assists the Organization to classify and systematize the extent to which development interventions contribute to the achievement of gender equality and the empowerment of women and girls and facilitates the allocation and tracking of financial resources for GEWE. As of 2023, about 80 per cent of the Organization's resources (both core and non-core) were tracked through the system.

Issue 4 Delayed implementation of the Senior Accountability Mechanism

31. The Senior Accountability Mechanism¹⁹ for gender equality within the UN system refers to a high-level framework or initiative that ensures gender equality goals are integrated and implemented across all UN activities and programmes. The Senior Accountability Mechanism typically involves senior leadership roles and systems designed to monitor, evaluate, and hold UN bodies accountable for progress on GEWE.

32. In both the 2022 and 2023 UN-SWAP 2.0 reports, action plans for 'Policy' (Performance Indicator No. 6) indicated that, in 2021, the UNFPA Executive Committee welcomed a proposal to establish a Senior Accountability Mechanism. The 2022 report aimed to implement the proposal in 2023, while the 2023 report pushed the timeline to 2024.

33. As of October 2024, the Senior Accountability Mechanism was yet to be established, marking a delay of almost three years since the proposal was agreed to in 2021. The delay may hinder efforts to mainstream gender and strengthen accountability for gender commitments, programmes, and results.

34. While UNFPA reports annually to the Executive Board on the implementation of its strategic plan, including on indicators related to gender equality, timely establishment of the Senior Accountability

¹⁹ SAM description derived from the [UN-SWAP Accountability Model](#).

Mechanism would ensure a solid chain of accountability and help prioritize high-level gender equality reviews. Further, it would highlight gaps, challenges, and areas needing timely corrective action.

ROOT CAUSE *Guidelines: inadequate planning (establishment of a Senior Accountability Mechanism not prioritized in organizational planning).*

IMPACT *The delay in establishing a Senior Accountability Mechanism weakens accountability and oversight for gender equality initiatives within the Organization.*

CATEGORY *Strategic.*

Recommendation 3	Priority: Medium
Establish the Senior Accountability Mechanism for gender equality, as a priority, for timely accountability and monitoring of gender equality and women's empowerment commitments.	
<u>Manager Responsible for Implementation:</u> Director, Programme Division, with support from the Director, DHR and the Chief of Staff, Office of the Executive Director.	
<u>Status:</u> <i>Agree.</i>	
Management action plan: Dedicated sessions of the UNFPA Executive Committee will function as the Senior Accountability Mechanism. Implementation of the recommendation is currently underway co-led by DHR, the Programme Division, and OED. The first meeting of the mechanism will be held in the first quarter of 2025.	
Estimated completion date: <i>December 2025.</i>	

Issue 5 GEWE aspects not included in key Implementing Partner templates and documents

35. UNFPA achieves its objectives by either executing its own programmes and activities or implementing them through Implementing Partners (IP). Realization of UNFPA programme objectives depends on the capacity and ability of its partners. GEWE aspects are highlighted and emphasized in key official documents such as the UNFPA Strategic Plan 2022-2025, the gender equality strategy, and the Technical Brief on How Changing Social Norms is Crucial in Achieving Gender Equality (April 2021).

36. The audit covered key templates and agreements used by UNFPA in engaging its Implementing Partners and the criteria therein. The review included the Invitation for Proposal template, the review panel template, the standard IP agreement, as well as general terms and conditions to IP agreements, to assess whether they reflected GEWE elements.

37. The documents and templates lacked emphasis on and consideration of GEWE aspects. For instance, the Invitation for Proposal template did not include guidance on GEWE in its qualifying and selection criteria. Although mentioned in the Invitation for Proposal template, GEWE considerations were marked as optional, allowing potential partners to disregard them without necessarily affecting their proposals for partnership. Further, IP agreements did not include requirements to incorporate GEWE into UNFPA programming.

38. The audit survey results show that only 46 per cent of the respondents believed that commitment to GEWE was a key criterion in the selection of IPs. Thirty-five (35) per cent remained neutral, 4 per cent disagreed that it was a key criterion, and 15 per cent were uncertain (i.e., didn't know). Written comments by the respondents suggested mixed perspectives on the emphasis placed on GEWE in IP selection, particularly where strategic partners are concerned.

39. While acknowledging that, due to the nature of its programmes, UNFPA may, in certain circumstances, work with strategic partners that lack gender-sensitive structures and practices, it is the view of OAI that such instances present good opportunities to offer support to partners to become gender-sensitive and gender-aware.

ROOT CAUSE *Guidelines: lack of or inadequate corporate policies or procedures.*

IMPACT *IPs may lack gender sensitivity and the necessary skills to effectively implement UNFPA programmes or GEWE initiatives, hindering the achievement of corporate objectives.*

CATEGORY *Operational.*

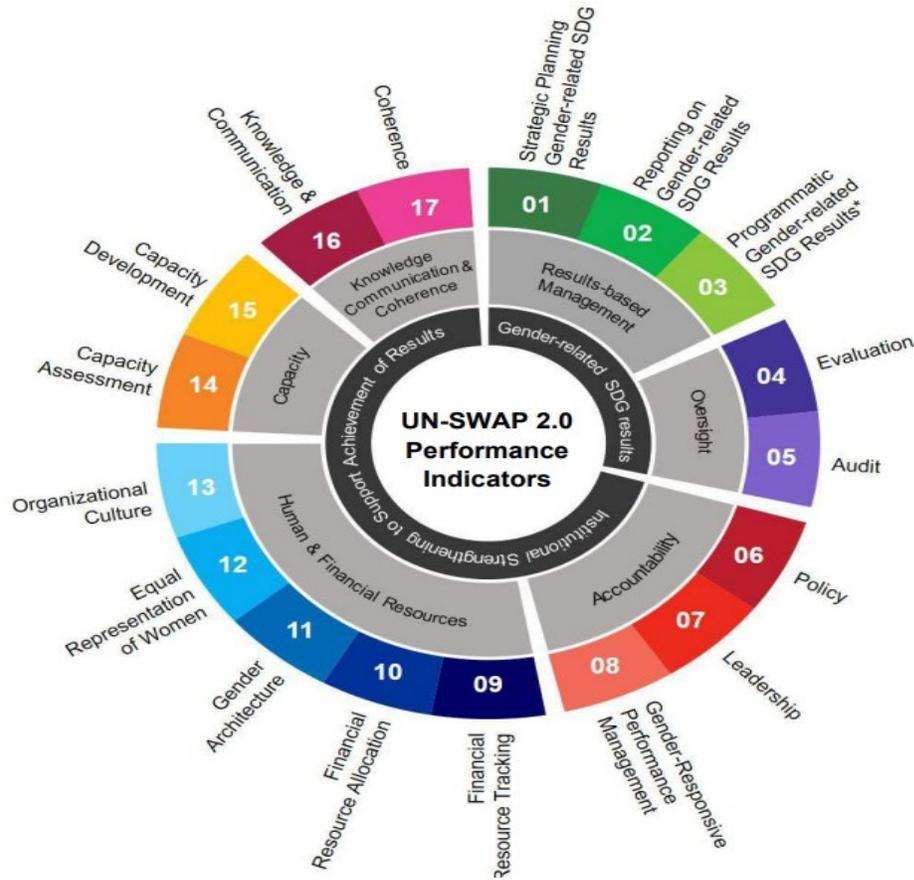
Recommendation 4	Priority: Medium
Review and update key corporate templates, particularly key Implementing Partner templates and agreements, to incorporate gender equality and women's empowerment considerations, as necessary.	
<u>Manager Responsible for Implementation:</u> Director, Programme Division, with support from the Director, Division for Management Services.	
<u>Status:</u> <i>Agree.</i>	
Management action plan: Programme Division will, in collaboration with the Division for Management Services, conduct a review and update, as needed, the key implementing partner templates and agreements to ensure adequate inclusion of GEWE.	
Estimated completion date: <i>December 2025.</i>	

c. UNFPA GEWE Performance	SATISFACTORY
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40. Work conducted in this area included a review of whether UNFPA's GEWE performance meets relevant, applicable benchmarks, standards, and other key indicators.

41. The following good practices were noted from the work performed, with no reportable matters.
- a) UNFPA met or exceeded all 17 key performance indicators of the United Nations System-wide Action Plan (UN-SWAP 2.0.) from 2021 to 2023. The indicators are part of a broader accountability framework aimed at enhancing gender mainstreaming across all United Nations organizations, programmes, and policies. Figure 1 below outlines the UN-SWAP 2.0 Performance Indicator Framework;

Figure 1: UN-SWAP 2.0 Performance Indicator Framework



Source: UN Women, UN-SWAP 2.0 Accountability Framework

- b) UNFPA renewed its commitment to gender equity in January 2024 by obtaining EDGE Move, the second level of the EDGE Certification,²⁰ and renewing its EDGEplus Certification. EDGEplus Certification (gender and intersectionality) is an add-on to the EDGE (gender-binary) Certification. Achieving EDGE Move Recertification is considered a significant milestone for UNFPA and reflects its sustained efforts towards advancing workplace gender equity;
- c) The overall representation of female staff in the Organization remained stable at 51 per cent in 2021, 2022, and 2023. Further, female representation in leadership roles (i.e., director level and above) increased from 47 per cent in 2021 to 63 per cent in 2022, adjusting to 53 per cent in 2023 – an indication of progress towards a more gender-balanced approach to hiring; and
- d) The results of a survey on GEWE conducted as part of this audit indicated that 85 per cent of UNFPA staff members agreed that the Organization had made significant progress in mainstreaming gender into its programmes and operations.

²⁰ EDGE Certification is the leading global assessment methodology and certification standard for Diversity, Equity and Inclusion (DE&I) (<https://www.edge-cert.org/article/unfpa-edge-move-recertified-and-edgeplus/>).

ANNEX I - DEFINITION OF AUDIT TERMS

A. AUDIT RATINGS

Audit rating definitions, adopted for use in reports for audit engagements initiated as of 1 January 2016²¹, 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

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

- 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.

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

GLOSSARY

Acronym	Description
DE&I	Diversity, Equity and Inclusion
DHR	Division of Human Resources
GEWE	Gender Equality and Women's Empowerment
GHRIB	Gender, Human Rights and Inclusion Branch
IIA	Institute of Internal Auditors
IP	Implementing Partner
JIU	Joint Inspection Unit
OAIS	Office of Audit and Investigation Services
UN	United Nations
UNFPA	United Nations Population Fund
UN-SWAP	UN System-wide Action Plan on Gender Equality and the Empowerment of Women