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OFFICE OF AUDIT AND INVESTIGATION SERVICES

AUDIT OF
UNFPA EMERGENCY RESPONSE ACTIVITIES

FINAL REPORT

Nº IA/2025-06

14 March 2025

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EXECUTIVE SUMMARY

About UNFPA Emergency Response Activities

1.   Over the years, UNFPA has been actively involved in humanitarian crises around the world, working closely with governments, local non-governmental organizations, United Nations organizations, and other partners to integrate sexual reproductive health and rights and Gender-Based Violence responses into emergency responses. The Organization provides emergency obstetric care, family planning services, HIV prevention, and Gender-Based Violence support, among other services.

2.   Further, UNFPA deploys trained personnel, distributes hygiene supplies and reproductive health kits, and trains local workers in emergency settings, ensuring that the needs of women and girls are served through the key phases of preparedness, emergency, and reconstruction. In addition, the Organization uses data collection and coordination to deliver effective, evidence-based interventions. This comprehensive approach addresses immediate needs and supports long-term recovery, highlighting UNFPA's unique contributions to emergency responses in the humanitarian landscape.

3.   UNFPA's humanitarian budget and contributions have significantly grown at a rate five times the pace of non-core development funding. For instance, humanitarian funding rose from US$293.7 million in 2019 to $444.3 million in 2023. At an estimated $583 million in 2024, it now represents about 41 per cent of UNFPA's overall funding of $1.6 billion.

Audit objectives

4.   The Office of Audit and Investigation Services (OAIS) conducted an audit of UNFPA Emergency Response Activities. The audit fieldwork took place from 20 November to 13 December 2024.

5.   The overall objective of the audit was to assess the effectiveness, efficiency, and governance of UNFPA's emergency response activities. Specifically, the audit aimed to determine whether:

a) The Humanitarian Response Division's governance structure and risk management processes effectively support coordinated, timely, and accountable emergency responses;

b) Emergency response activities are promptly activated, monitored, and improved upon through systematic feedback, in line with UNFPA policies and humanitarian standards; and

c) Humanitarian funds are mobilized, allocated, and managed through the Emergency Fund[1] and Humanitarian Thematic Fund[2] to ensure timely support for emergency needs.

Methodology and scope

6.   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).

7.   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.

8.   In addition, the audit, which was conducted remotely, covered emergency response activities implemented at both Headquarters and UNFPA field offices.[3] The audit covered the period from 1 January

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[1] A fund that allows UNFPA to immediately respond to crises when other funding sources are not readily available, ensuring timely and effective humanitarian responses.

[2] A multi-donor, pooled funding mechanism that is UNFPA's most flexible humanitarian funding instrument.

[3] OAIS engaged and held discussions with Regional Humanitarian Advisors and other relevant regional staff in the six UNFPA Regional Offices.

2023 to 30 September 2024. Analytical procedures and tests of detail covering other periods were also conducted, as appropriate.

9. Further, the audit considered the United Nations Board of Auditors' Report on the 2023 UNFPA Financial Statements,[4] which included 14 recommendations addressed to the Humanitarian Response Division. As of November 2024, the recommendations were at various stages of implementation, with one already requested for closure, four set for completion in December 2024, and nine scheduled for implementation in 2025.

Overall audit rating

10. OAIS issued an overall audit rating of **"Partially Satisfactory with Some Improvements Needed,"**[5] 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 entity/area should be achieved. The 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.

11. The audit provided recommendations to address the following issues: (a) internal structural challenges in operationalizing UNFPA's role as a lead of the Gender-Based Violence Cluster in Emergencies; (b) an unclear governance structure for the UNFPA Global Emergency Response team and lack of a regional response staffing model; (c) lack of a humanitarian capacity development framework; (d) lack of an emergency response information management system; (e) inadequate emergency response preparedness; and (f) inconsistencies in emergency response classification.

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

Audit ratings by key audit area		
Governance and risk management processes		**Some improvement needed**
Emergency response processes		**Some improvement needed**
Humanitarian funding mechanisms		**Some improvement needed**

Good practices identified

13. The following positive developments were identified:

   a) In 2024, UNFPA revised its emergency response framework to integrate existing policies, procedures, and guidelines into a single 'Policy and Procedures for Emergency Response' that is set to take effect on 1 March 2025. This overarching framework aligns Minimum Preparedness Actions, Advanced Preparedness Actions, Policy and Procedures for Emergency Response, and After-Action Reviews. The integrated approach aims to enhance organizational readiness and accountability, and help address the needs of vulnerable populations in humanitarian settings when it takes effect;

   b) In early 2024, the UNFPA Global Emergency Response Team was established to be the first responders in a continuum of humanitarian deployments (prior to regular surge deployment). The Global Emergency Response Team has helped strengthen UNFPA's emergency response by providing immediate technical support, enhancing operational capacity, and supporting preparedness plans of countries in crises and offices facing challenging situations;

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[4] The UNFPA Financial report and audited Financial Statements for the year ended 31 December 2023 and Report of the Board of Auditors.
[5] See complete set of definitions in Annex 1.

c) UNFPA's Surge Mechanism[6] was enhanced in 2024 through expanding the surge roster by 54 per cent, surpassing a 20 per cent target, and incorporating new candidate profiles in specialized areas such as procurement, supply chain, Gender-Based Violence information management, and access/civil-military coordination; and

d) The Emergency Fund[1] and Humanitarian Thematic Fund[2] enhanced emergency preparedness and response by providing immediate, flexible financial support. The funds enabled rapid mobilization to deliver life-saving services, address resource gaps, and protect women and girls during crises - reflecting UNFPA's commitment to operational excellence and its humanitarian mandate. Further, the Organization benefited from the Humanitarian Trust Fund's streamlined overhead structure, and simplified, harmonized reporting requirements.

Key recommendations: Total = **6**, High priority = **3**

14.   For high priority recommendations prompt action is considered imperative to ensure UNFPA is not exposed to high risks (i.e., where failure to act could result in critical or major consequences for the organization). The three high priority recommendations noted are presented below:

Operational

15.   The Humanitarian Response Division should, with support from the Information Technology Solutions Office, develop a corporate emergency response system or tool. The initiative should be formalized in a detailed plan of action, approved through the corporate Information and Communications Technology governance mechanisms, outlining clear timelines, deliverables, and responsibilities to ensure timely development of an effective system or tool to manage the lifecycle of emergency response activities.

16.   As part of the ongoing revision of the corporate Minimum Preparedness Actions, the Humanitarian Response Division should incorporate risk analyses and monitoring as continuous processes, provide clear guidance on how and when these key activities should be conducted, and emphasize the importance of collective exercises in the context of interagency collaboration, where applicable.

17.   Lastly, decisions to modify or discontinue compliance with UNFPA humanitarian policies, procedures, and guidelines should be formally documented and promptly communicated by the Humanitarian Response Division to Regional and Country Offices to ensure consistency in their application. In addition, corporate tracking sheet templates for emergencies should be enhanced to include all relevant parameters or details, in line with applicable guidance.

Implementation status of recommendations from previous audits by OAIS and other assurance providers

18.   The Humanitarian Response Division was last audited by OAIS in 2023 as part of a wider audit of UNFPA Prepositioning of Supplies Process, which also covered the UNFPA Supply Chain Management Unit and selected Regional and Country Offices. Out of the 24 recommendations issued, the Humanitarian Response Division was responsible for implementing 13 of them, of which 7 were pending implementation as of March 2025. Previously, also in 2023, OAIS audited the UNFPA Fast Track Policy and Procedures for the Procurement of Humanitarian Supplies, issuing four recommendations that were all fully implemented.

19.   As noted in paragraph 9 above, the United Nations Board of Auditors' Report on the 2023 UNFPA Financial Statements included 14 recommendations addressed to the Humanitarian Response Division. As of November 2024, the recommendations were at various stages of implementation, with one already requested for closure, four set for completion in December 2024, and nine scheduled for implementation in 2025.

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[6] Surge is the rapid scale up of humanitarian professionals and resources in emergency settings. UNFPA's Global Emergency Roster is a staffing modality that provides technical experts to the surge.

Management comments and action plan

20.   UNFPA Management accepted all six recommendations in this report and plans to implement them in 2025 and 2026. Comments and additional information provided by management have been incorporated in the report, where appropriate.

Acknowledgement

21.   The OAIS team thanks the Management and personnel of the Humanitarian Response Division, and various other Headquarter units and field offices for their cooperation and assistance throughout the audit.

Signed by:

Moncef Ghrib

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Director

Office of Audit and Investigation Services

I.   AUDIT BACKGROUND

About UNFPA Emergency Response Activities

1.   UNFPA is actively involved in humanitarian crises around the world, working closely with governments, local non-governmental organizations, United Nations (UN) organizations, and other partners to integrate sexual reproductive health and rights and gender-based violence responses into emergency responses. The Organization provides emergency obstetric care, family planning services, HIV prevention, and Gender-Based Violence (GBV) support.

2.   Further, UNFPA deploys trained personnel, distributes hygiene supplies and reproductive health kits, and trains local workers in emergency settings, ensuring that the needs of women and girls are served through the key phases of preparedness, emergency, and reconstruction. In addition, the Organization uses data collection and coordination to deliver effective, evidence-based interventions. This comprehensive approach addresses immediate needs and supports long-term recovery, highlighting UNFPA's unique contributions to emergency responses in the humanitarian landscape.

3.   UNFPA's humanitarian budget and contributions have significantly grown at a rate five times the pace of non-core development funding. For instance, humanitarian funding rose from US$293.7 million in 2019 to $444.3 million in 2023. At an estimated $583 million in 2024, it now represents about 41 per cent of UNFPA's overall funding of $1.6 billion.

4.   On a global and inter agency scale, UNFPA is a full member of the Inter-Agency Standing Committee (IASC).[7] The main purpose of IASC is to improve the effectiveness of humanitarian action by coordinating its activities, assigning responsibilities, and sharing knowledge and resources. Further, IASC is a key forum for coordination and policy development among major humanitarian actors. The UNFPA, IASC-mandated, GBV Area of Responsibility (AOR) is a critical component of the global humanitarian system, working to lead and coordinate efforts to prevent and respond to GBV in emergency settings. Therefore, UNFPA plays a crucial role in providing humanitarian support that is focused on protecting the health, safety, and dignity of vulnerable populations to ensure effective and cohesive response to emergencies.

5.   UNFPA's Humanitarian Response Division (HRD)[8] based in Geneva, Switzerland, has been at the forefront of coordinating emergency preparedness and response, ensuring timely and effective action in line with international humanitarian standards. HRD's leadership includes a D2-level Director and a Deputy Director, supported by five units, namely: (a) Administration and Management Support; (b) Programme Support; (c) External Relations; (d) Inter-Agency Partnership; and (e) Global Emergency Response.

6.   As of November 2024, HRD had 54 staff posts, including nine based in the Eastern Europe and Central Asia Regional Office in Istanbul, Türkiye, serving as the Global Emergency Response Team (GERT). Seven positions were vacant (i.e., 13 per cent vacancy rate), with recruitment ongoing for five of them. Two posts were on hold pending a revision of HRD's terms of reference, expected to be completed in 2025.

7.   During the period under review, HRD collaborated with several Headquarter business units (e.g., Finance Branch, Division for Human Resources (DHR), Supply Chain Management Unit, Office of Security Coordinator, etc.), as well as Regional Offices, and Country Offices, to support its emergency response activities. Conversely, Regional Offices collaborated with Country Offices, donors, partners, and HRD to coordinate humanitarian responses, conduct needs assessments, review funding proposals and plans, provide technical assistance, and arrange surge deployments, among others, during crises.

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[7] The Inter-Agency Standing Committee.
[8] Formerly the Humanitarian Office and the Humanitarian and Fragile Contexts Branch.

8.   Further, the UNFPA emergency response framework included Policies and Procedures for Humanitarian Response Funding (March 2018), Fast Track Procedures (FTP), Standard Operating Procedures for Humanitarian Settings (2017), Surge Guidelines,[9] and Guidelines on Non-Food Items in Humanitarian Response. Other elements of the framework included Priority Emergency Response Interventions, the Humanitarian Programming Guide, the Humanitarian Response Plan, and Minimum Preparedness Actions (MPA), among others. The framework outlines critical processes and procedures for mobilizing resources, activating response plans, and supporting post-crisis recovery. In 2024, HRD revised the framework, integrating existing policies, procedures, and guidelines into a single 'Policy and Procedures for Emergency Response' that is set to take effect on 1 March 2025. The new policy aims to enhance the Organization's commitment to delivering timely, coordinated, and impactful humanitarian assistance.

9.   UNFPA's humanitarian response funding framework relies on external sources, including pooled funds, bilateral funding, and emergency allocations, with the main funding mechanisms being the Emergency Fund (EF) and the Humanitarian Trust Fund (HTF). EF allows UNFPA to respond immediately to crises when other funding sources are not expressly available, ensuring timely and effective humanitarian responses. On the other hand, HTF is a multi-donor, pooled funding mechanism that represents UNFPA's most flexible humanitarian funding instrument. It operates in line with UNFPA's commitment under the Grand Bargain,[10] an agreement among humanitarian aid donors and agencies to deliver flexible financing, reduce administrative costs, and simplify reporting requirements, among others.

10.   In 2023, EF received $12.8 million in funding, with $12.5 million of it allocated to humanitarian activities or interventions, representing a 97 per cent allocation rate. By the year-end, $11.6 million was utilized for various interventions, leaving a balance of $1.2 million which included $0.9 million in allocated but unused funds and $0.3 million in unallocated funds. Overall, EF disbursed $12.5 million and $ 9.0 million to cater for emergencies in 2023 and 2024, respectively.

11.   As of 1 January 2023,[11] HTF had $32.6 million, with $17.0 million of the balance allocated for cross-year responses, $7 million reserved for scale-up and operations, and $8.6 million for new allocations. By 31 December 2023, the balance was $33.0 million, comprising $19.7 million rolled over in countries for cross-year interventions, $6.7 million in reserves, and $6.6 million available for new allocations to countries in 2025.

12.   Additionally, UNFPA received $47.96 million[12] from the Central Emergency Response Fund (CERF)[13] in 2023 to address various humanitarian emergencies.

13.   As set out in the 2024 OAIS Annual Work Plan, an audit of UNFPA Emergency Response Activities 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.

14.   The overall objective of the audit was to assess the effectiveness, efficiency, and governance of UNFPA's emergency response processes and activities. Specifically, the audit aimed to determine whether:

   a) The HRD's governance structure and risk management processes effectively support coordinated, timely, and accountable emergency responses;

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[9] Surge Guidelines for the Management of Deployments from UNFPA's Surge Response Roster (November 2023).

[10] IASC Grand Bargain

[11] All figures are interim and net of the seven per cent indirect costs retained by UNFPA upon the receipt of the contributions. Final financial results, including expense figures, are provided in the 2023 Humanitarian Thematic Fund Certified Annual Financial Statements.

[12] Rapid Response Grants: $23.4 million and Underfunded emergencies: $ 24.56 million.

[13] Established by the United Nations General Assembly in 2005 as the United Nations global emergency response fund, CERF enables humanitarian responders to deliver life-saving assistance whenever and wherever crises strike.

b) Emergency response activities are promptly activated, monitored, and improved upon through systematic feedback, in line with UNFPA policies and humanitarian standards; and

c) Humanitarian funds are mobilized, allocated, and managed through EF and HTF to ensure timely support for emergency needs.

15.   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 drawn from HRD, various Headquarter business units, and the six UNFPA Regional Offices,[14] spanning various seniority levels.

16.   The audit covered UNFPA emergency response activities at UNFPA Headquarters and field offices.[3] It covered the period from 1 January 2023 to 30 September 2024. Analytical procedures and tests of detail covering other periods were also conducted, as appropriate. The audit fieldwork took place from 20 November to 13 December 2024.

17.   The engagement was conducted remotely and, therefore, the audit procedures undertaken may have been impacted by the following:

a) The audit team relied on scanned copies of documents; and

b) Meetings with relevant UNFPA staff and personnel were conducted virtually with no physical verification or follow-up of assertions obtained.

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[14] The respective Regional Humanitarian Advisors for the Arab States Regional Office, Asia and Pacific Regional Office, East and Southern Africa Regional Office, Latin America & the Caribbean Regional Office, and West and Central Africa Regional Office, including the Humanitarian Response Specialist for Eastern Europe and Central Asia Regional Office.

II.   AUDIT RESULTS

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

A. GOVERNANCE AND RISK MANAGEMENT PROCESSES	**SOME IMPROVEMENT NEEDED**

19.   As a positive development, UNFPA revised, in 2024, its emergency response framework to integrate existing policies, procedures, and guidelines into a single 'Policy and Procedures for Emergency Response' that is set to take effect on 1 March 2025. This overarching framework aligns MPAs, Advanced Preparedness Actions (APA), Policy and Procedures for Emergency Response, and After-Action Reviews. The integrated approach aims to enhance organizational readiness and accountability and help address the needs of vulnerable populations in humanitarian settings when it takes effect. The framework incorporates good practices from other humanitarian agencies and aligns closely with IASC policies, guidance, and protocols and, critically, will serve to guide UNFPA's emergency response efforts, ensuring timely, effective, and coordinated interventions during rapid-onset crises and escalation of protracted emergencies.

Issue 1:   Structural challenges in operationalizing UNFPA' role as Lead of the Gender-Based Violence Cluster in Emergencies

20.   As a strategic priority, UNFPA is committed to scaling up its humanitarian response and enhancing efforts to prevent and address gender-based violence in emergencies. The UNFPA Strategy and Operational Plan focuses on delivering quality, multi-sectoral GBV prevention and response programmes, while fulfilling its IASC-mandated role as *Lead of the GBV Area of Responsibility*. The IASC mandate bestows special responsibilities on UNFPA to move the GBV agenda forward, catalyze a wide network of actors at the global and field levels, and inform GBV prevention, mitigation, and response.

21.   Further, as the designated Cluster Lead Agency,[15] UNPFA acts as the provider of last resort i.e., where necessary, ensure the provision of services to fill crucial gaps identified by the cluster and reflected in the Humanitarian Coordinator-led Humanitarian Response Plan, depending on access, security, and available funding. The Organization is also required to provide cluster staff to meet needs, including those for coordination and information management.

22.   To operationalize its role, UNFPA is required to follow the IASC Guidelines for Integrating Gender-Based Violence Interventions in Humanitarian Action (2015),[16] which highlight the critical need for specialized GBV personnel or roles, such as GBV Coordinators/Specialists and GBV Information Management (IM) staff, to ensure effective GBV prevention, mitigation, and response in humanitarian settings. The guidelines emphasize that addressing GBV is a core responsibility of humanitarian actors, requiring its integration across all sectors. GBV Coordinators/Specialists typically provide technical support and coordinate targeted interventions from the earliest stages of emergencies, while GBV IM staff manage sensitive data ethically and securely, enhance coordination, and support evidence-based advocacy. These two roles, in collaboration with other personnel and stakeholder roles, are essential for delivering data-driven, sector-coordinated GBV interventions that are aligned with global standards.

23.   In recent years, HRD has presented, at UNFPA Humanitarian Steering Committee, a proposal to institutionalize the GBV AOR, which included prioritizing the recruitment of GBV Coordinators or Specialists and GBV IM Specialists for selected Regional and Country Offices. However, at the time of the audit fieldwork, the above-mentioned GBV Coordinator/Specialist and GBV IM positions were yet to be consistently prioritized for core funding. Consequently, all six Regional Offices lacked dedicated staff for

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[15] IASC Guidance -Cluster Coordination at Country Level (2015)
[16] IASC Guidelines for Integrating Gender-Based Violence (GBV) Interventions in Humanitarian Action (2015)

the roles and only a few Country Offices, like those in Afghanistan and Sudan, utilized core resources to fund the positions. This situation undermines the Organization's efforts to effectively fulfill its commitments as a cluster lead. Additionally, the resource gap could hinder effective implementation of the UNFPA Strategy and Operational Plan, particularly in delivering quality and multi-sectoral GBV prevention and response programmes.

ROOT CAUSE	*Guidelines: inadequate management structure (GBV and GBV IM posts not institutionalized with the required funding).*
IMPACT	*Effective and efficient discharge of the IASC-mandate and uniform delivery of humanitarian support across regions may be negatively impacted.*
CATEGORY	*Strategic.*

Recommendation 1	**Priority: Medium**
Institutionalize the critical Gender-Based Violence Coordinator/Specialist and Gender-Based Violence Information Management roles at Regional and Country Offices, as necessary and appropriate, by allocating the requisite resources or exploring partnerships and external funding opportunities to secure long term funding for the positions.	

Manager Responsible for Implementation: Director, HRD, with support from the Director, DHR, and the respective Regional Directors.

Status: *Agree.*

Management action plan:

Establish UNFPA positions for the Regional Gender-Based Violence (GBV) in Emergency Advisors and Regional GBV Information Management Specialist functions in priority Regional Offices covering significant humanitarian crises in line with the new Business Model in support of implementing the new Strategic Plan 2026-2029, and the Policy and Procedures for Emergency Response country crisis classification.

Establish country-level GBV coordinator positions and GBV information managers in priority Country Offices where clusters are activated - in line with the new Business Model to support implementing the new Strategic Plan (SP) 2026-2029, and the Policy and Procedures for Emergency Response country crisis classification.

UNFPA will continue its resource mobilization and partnership building efforts for the priority positions.

Estimated completion date:

The process starts immediately as part of strategic plan discussions.

Standard JDs for Regional GBV in Emergencies Advisors, Regional GBV Information Management Officers, and country-level GBV coordinators and GBV Information Managers will be shared with DHR by April 2025.

Establishment of priority positions during the first year of implementation of the new SP and in line with the Policy and Procedures for Emergency Response country crisis classification.

Final deadline: *June 2026.*

Issue 2: <u>Unclear Global Emergency Response Team (GERT) governance structure and lack of a regional response mechanism</u>

24.   GERT was established in 2024 following a business case that was prepared by UNFPA at the start of 2022 and endorsed by the Humanitarian Steering Committee in March 2023. In the continuum of HRD

deployments, GERT experts generally represent the first wave of support in the immediate aftermath of an emergency. To ensure swift, coordinated, and integrated responses in emergencies, GERT experts aim to provide a field-focused, mission-oriented, steering and convening role with a focus on forward-looking preparedness and support.

Absence of terms of reference

25.   Organizational management best practice and principles outlined in leading management frameworks[17] recommend developing terms of reference (TOR) after completing a business case. The approach ensures that TORs are well documented, aligned to expected outcomes and objectives, and provide a well-defined foundation for roles and responsibilities.

26.   There was no single overarching TOR document for GERT. Key elements such as its purpose, scope, roles, and responsibilities were, instead, embedded in several documents such as the 2022 business case that underpinned its establishment, the Surge Guidelines,[9] and TORs for individual GERT team members.

27.   The absence of consolidated and integrated TORs hindered the establishment of a structured framework to assess GERT's performance, accountability, roles and responsibilities, alignment with HRD objectives, and unique contributions to UNFPA's emergency response.

Unclear reporting lines

28.   GERT reporting lines are not clearly depicted in the HRD organigram. Specifically, the organigram did not indicate any direct reporting relationships for GERT, save for a single dotted-line reporting relationship with the Special Assistant to the Director, HRD, who, in turn, reported to the Director, HRD.

29.   HRD Management explained that, due to an existing absence of the Head of Global Emergency Response Unit (P5), GERT reported directly to the Director, HRD and that the dotted line to the Special Assistant to the Director, HRD, represented a facilitative communication role soon to be replaced with a solid reporting line from the Head of GERT (P5), based in Istanbul, Türkiye, to the Head of Global Emergency Response Unit (P5) based in Geneva, once appointed.

Lack of regional response model to complement GERT and the Surge Mechanism[6]

30.   While GERT and the Surge Mechanism have strengthened UNFPA's emergency response, the audit noted a need for additional regional capacity for rapid-onset emergencies. The existing system lacked decentralized, region-specific capacity and could benefit from a regional response staffing model that leverages skilled personnel with local regional knowledge and language proficiency, among others. UNFPA could establish such a model using interested, available personnel to complement GERT and Surge. It would significantly enhance response and deployment capabilities, particularly in specific profile areas.

31.   Interviews with HRD and Regional Office personnel highlighted a need to maintain regional surge staff rosters of readily available first responders to complement the global roster at UNFPA Headquarters. Regional Offices can then rapidly draw from such pools of staff when responding to specific emergencies e.g., emergencies categorized as Level 1 and Level 2,[18] which are within their purview under the new 'Policy and Procedures for Emergency Response' (March 2025), and only request deployment from the Headquarters roster when necessary.

32.   Additionally, benchmarking with other UN organizations like the United Nations High Commissioner for Refugees (UNHCR) and the United Nations Children's Fund (UNICEF), which have matured emergency response capabilities, further highlights the need to adopt a multi-faceted deployment approach, including investing in regional rosters to enhance the organization's response and deployment capabilities.

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[17] Project management frameworks such as PMI's Project Management Body of Knowledge (PMBOK Guide) and PRINCE2 methodology.

[18] Based on the five IASC indicators: scale, urgency, complexity, capacity, and reputational risk.

Streamlined decision-making and close coordination between HRD and Regional Offices would bring the idea to fruition.

ROOT CAUSE	*Guidelines: inadequate regional policies or procedures (fragmented terms of reference for GERT, unclear reporting lines, and lack of guidelines for establishing regional surge rosters).*
IMPACT	*There is potential for delays and inefficiencies in emergency response operations.*
CATEGORY	*Operational.*

Recommendation 2	Priority: Medium

Develop comprehensive terms of reference (ToR) for the Global Emergency Response Team to clearly define its purpose, scope, roles, responsibilities, and reporting lines. To enhance operational clarity, the terms of reference should be aligned with those of the Humanitarian Response Division.

Further, with the support of relevant stakeholders, assess the strategic need to progressively develop regional surge rosters to complement the existing corporate emergency response mechanisms.

Manager Responsible for Implementation: Director, HRD, with support from the Director, DHR, and the respective Regional Directors.

Status: *Agree.*

Management action plan:

GERT ToRs are being developed to ensure clearer alignment with HRD ToRs. The ToRs will clearly define GERT's overall purpose, objectives, roles, responsibilities and the reporting lines. The Emergency Response Coordinator, onboarded on 13 December 2025, serves as the Team Lead, reporting directly to the HRD Director.

A management action plan is currently under implementation by DHR to develop regional humanitarian rosters in line with the new Policy and Procedures for Emergency Response, which will go live on 1 March 2025. DHR will develop and maintain these rosters. Once active, the rosters will be facilitated, managed, and coordinated by Human Resource Business Partners and regional functional advisors.

Estimated completion date:

Completion of GERT ToRs: April 2025.

Completion of regional humanitarian rosters: January 2026.

Issue 3:   Lack of a comprehensive humanitarian capacity development framework

33.   The UNFPA 2030 People Strategy outlines strategic actions such as ending unmet needs for family planning, preventable maternal deaths, and GBV, aimed at transformative results by 2030. One strategic action to enhance the UNFPA's capacity to respond to humanitarian emergencies and strengthen the Surge Mechanism is providing training on humanitarian topics to a broader segment of the Organization's workforce. To this end, UNFPA aims to expand its humanitarian response capacity and develop specific training programs to ensure that its staff members are well-equipped for crisis situations.

34.   A key risk in humanitarian response activities is having unqualified personnel with insufficient capacity and know-how. UNFPA mitigates the risk by building the capacity of its personnel, launching rapid deployment mechanisms, and supporting Regional and Country Offices with technical expertise and

guidance. These mitigation measures are overseen and coordinated by HRD, in collaboration with Regional Offices and other stakeholders.

35.	The existing approach to build emergency response capacity involved regular training and simulation exercises for Headquarter and field staff. Staff had access to online courses on platforms managed by UNFPA and other UN organizations, supplemented by a limited number of in-person training sessions or live workshops. HRD oversaw the training initiatives (e.g., Humanitarian Leadership Training, Humanitarian 101, Humanitarian Supplies Training, etc.) and maintained a spreadsheet-based tracking sheet to monitor them. Regional Offices maintained similar tracking sheets to track trainings that they facilitated or participated in.

36.	While acknowledging the above efforts, there is room for improvement in HRD's humanitarian capacity development initiatives to bridge potential personnel capacity gaps. Based on a review of documents and interviews with various humanitarian staff, OAIS observed that the existing initiatives were not supported by a comprehensive corporate humanitarian capacity development framework that is integrated with the UNFPA 2030 People Strategy, resulting in: (a) fragmented capacity development efforts; (b) lack of systematic exchange of training information among Regional Offices; (c) missed opportunities for collaboration, synergy, and knowledge sharing; (d) disparities in training records maintained by HRD and the Regional Offices; (e) lack of a comprehensive, centralized knowledge management repository; and (f) limited mechanisms to efficiently track and measure capacity-building efforts. A comprehensive framework would outline key elements of the UNFPA 2030 People Strategy like training and development, performance improvement, collaboration, coordination, and resources.

ROOT CAUSE	*Guidelines: lack of or inadequate corporate policies and procedures (absence of a corporate humanitarian capacity development framework or strategy).*
IMPACT	*The effectiveness of personnel capacity development efforts may be hindered by a fragmented corporate humanitarian capacity development approach.*
CATEGORY	*Operational.*

Recommendation 3	**Priority: Medium**
Establish a comprehensive corporate humanitarian capacity development framework that aligns with the UNFPA 2030 People Strategy and outlines key strategies like training and development, performance improvement, collaboration, coordination, and resources, and incorporates principles for building and strengthening the skills, knowledge, and abilities of humanitarian staff and other relevant field office personnel.	
Manager Responsible for Implementation: Director, HRD, with support from the Director, DHR.	
Status: *Agree.*	

Management action plan:

HRD will work closely with DHR to develop a comprehensive corporate humanitarian capacity development framework to strengthen staff skills to effectively respond to crises. This will be achieved through:

  a) Defining UNFPA's Humanitarian Capacity – establishing a clear, organization-wide understanding of what "humanitarian capacity" means for UNFPA, ensuring alignment with broader institutional goals and IASC standards;

  b) Assessing current staffing capacity in Country Offices in humanitarian settings, develop a mapping of skills and expertise, and identify gaps;

  c) Ensuring Country Offices in humanitarian settings have the right staff profiles, as needed, to effectively deliver services and implement humanitarian programmes;

  d) Developing key performance indicators – creating measurable indicators to determine appropriate levels of humanitarian capacity within the Organization, including learning and capacity development, and tracking progress and gaps in the implementations according to the key performance indicators; and

  e) Identifying training needs and developing a focused, skills-based learning.

Estimated completion date: *December 2025.*

B.	**EMERGENCY RESPONSE PROCESSES**	**SOME IMPROVEMENT NEEDED**

37.   The following positive developments were noted in this area:

  a) In early 2024, GERT was established to be the first responders in a continuum of humanitarian deployments (prior to regular surge deployment). It has helped strengthen UNFPA's emergency response by providing immediate technical support, enhancing operational capacity, and supporting preparedness plans of countries in crises and offices facing challenging situations; and

  b) The Surge Mechanism was enhanced in 2024 through a 54 per cent expansion of the surge roster, surpassing a 20 per cent target, and incorporating new candidate profiles in specialized areas such as procurement, supply chain, Gender-Based Violence information management, and access/civil-military coordination.

Issue 4:   Lack of an emergency response information management system

38.   Policy[19] promotes and supports a culture of results and emphasizes performance measurement as a key component. Key aspects of this component include ensuring availability of reliable results information through measuring, collecting, analyzing, and storing data. Supportive and flexible organizational systems, procedures, and practices are also essential for effective Results Based Management (RBM).

39.   Further, the UNFPA Standard Operating Procedures for Humanitarian Settings (2017) establish clear timelines for specific actions in emergency response activities. The timelines are critical for ensuring timely delivery of life-saving interventions, maintaining operational efficiency, and meeting urgent needs of affected populations. Adherence to the timelines would help streamline coordination, optimize resource allocation, and uphold UNFPA's commitment to effective and accountable humanitarian action.

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[19] Results Based Management Policy, May 2011.

40.　　The following issues on organizational systems and performance measurement mechanisms (timelines) were noted.

Lack of comprehensive tracking and reporting on emergency response activities

41.　　There was no comprehensive tracking and reporting on emergency response activities, including their timeliness, due to lack of a corporate, integrated system or tool. HRD and the Regional Offices used disaggregated electronic spreadsheets to track emergencies, including FTP activations and extensions. Data capture and processing using spreadsheets is inherently prone to human error and other risks such as poor version control, security vulnerabilities, and lack of robust data validation mechanisms.

42.　　Consequently, data capture was inconsistent across the Regional Offices, with some spreadsheets missing relevant data parameters (e.g., key dates) required to measure efficiency. As a result, it was difficult to assess the timeliness of emergency response actions (e.g., activation and deactivation).

43.　　Further, templates such as the humanitarian plan template, email correspondence, and entries in QuantumPlus[20] were all used in tandem to operationalize emergency response processes and procedures – creating some level of suboptimal coordination. Integrating these coordination mechanisms into a consolidated corporate system or tool, with streamlined workflows, can optimize processes, promote consistency, and enhance document and data management - improving overall efficiency in emergency response operations.

Lack of an integrated information management system may impact the planned rollout of the new policy

44.　　The new 'Policy and Procedures for Emergency Response' that takes effect on 1 March 2025 will replace several policy documents, guidelines, and procedures, including the September 2022 FTPs. All new emergencies will follow the overarching framework established by the new policy for UNFPA's engagement in emergency response, which includes clear timelines, deliverables, and standardized templates to ensure consistency, accountability, and reduced workloads across the Organization.

45.　　HRD plans to hold global webinars and regional sessions as part of the policy's rollout to ensure that all UNFPA business units get familiar with it. However, the lack of an integrated information management system or tool to support and align with the enhanced policy may hinder efforts to implement it effectively and track and report on deliverables, timelines, and results.

46.　　HRD Management indicated to the audit team that implementing an information management system was a priority and that it was liaising with the Information Technology Solutions Office (ITSO) to achieve the goal, although with no definitive timelines due to competing corporate IT priorities and insufficient resources. HRD Management also informed OAIS that it was working on a project to improve results data in humanitarian settings, with a focus on enhanced monitoring, reporting, and knowledge management.

ROOT CAUSE	*Resources: insufficient resources to expeditiously develop an information management system for emergency response activities.*
IMPACT	*Fragmented and manual data management may result in delays, wasted time, data errors and breaches, and overall operational inefficiency in emergency response efforts.*
CATEGORY	*Operational.*

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[20] UNFPA's Enterprise Resource Planning system.

Recommendation 4	Priority: High
Develop a standard tool or comprehensive corporate system to streamline, capture, track, and report on key deliverables for emergency response activities. The initiative should be formalized in a detailed plan of action, approved through the corporate Information and Communications Technology governance mechanisms, outlining clear timelines, deliverables, and responsibilities to ensure timely development of the tool or system to effectively manage the lifecycle of emergency response activities.	
Manager Responsible for Implementation: Director, HRD, with support from the Director, ITSO.	
Status: *Agree.*	
Management action plan: UNFPA will develop a dedicated tool to streamline the tracking and reporting of emergency response activities. This tool will capture all mandatory deliverables throughout the lifecycle of emergency response activities, as outlined in the Policy and Procedures for Emergency Response (EPP). By standardizing information management processes and ensuring real-time visibility on key milestones and deliverables, the tool will enhance efficiency, accountability, and timely decision-making during emergency responses. To ensure effective implementation, the EPP Secretariat, established under the Policy and Procedures for Emergency Response, will be responsible for overseeing the operationalization of the tool. This includes capturing, tracking, and validating response activities in activated emergencies, in close coordination with Country Offices, Regional Offices, and relevant Headquarter business units.	
Estimated completion date: *December 2025.*	

Issue 5:   Inadequate emergency response preparedness

47.   IASC Emergency Response Preparedness (ERP) guidelines provide a structured approach for enhancing preparedness in humanitarian emergencies and enable the international humanitarian system to apply a proactive approach to emergency preparedness. They are built around three key elements:

  a) Risk analysis and monitoring - Identifying potential hazards and continuously monitoring risks to ensure timely and effective responses;
  b) MPAs: Essential, mandatory actions that all field offices must undertake to ensure basic readiness for emergencies; and
  c) APAs and Contingency Planning (CP): More detailed and comprehensive actions and plans for situations with higher risk levels, aimed at enhancing preparedness and response capabilities.

48.   During the period under review, UNFPA's ERP activities did not follow the IASC guidelines that require: (a) a structured approach to risk analysis and continuous monitoring; (b) MPAs as mandatory actions for all field offices to undertake; and (c) optional preparation of APAs and CPs when countries are assessed as presenting medium or high risk. UNFPA field offices had MPAs as the only preparedness measure, with no risk analysis, monitoring, APAs, or CPs.

49.   Risk analysis, monitoring, APAs, and CPs can be undertaken jointly with other UN organizations or in-country counterparts. Therefore, UNFPA field offices can potentially participate in such joint efforts instead of preparing their own. However, there were no existing guidelines or policy to guide the field offices on how to engage in these joint efforts. Further, draft MPAs that were undergoing revision at the time of the audit fieldwork did not elaborate on how and when risk analysis and monitoring should be conducted.

50.   HRD Management indicated that plans were underway to issue guidance documents to supplement and clarify areas of emergency response under the new 'Policy and Procedures for Emergency Response'. The guidance will cover preparedness, risk analysis, and monitoring and their linkage to APAs, CPs, and mandatory simulation exercises. While acknowledging the merits of the initiative, OAIS notes that guidance is not mandatory and lacks the enforceability and accountability of policy.

ROOT CAUSE	*Guidelines: lack of corporate policies or procedures (absence of explicit guidelines or policy on emergency response preparedness).*
IMPACT	*Operational inefficiencies, poor coordination, and reduced effectiveness may plague the Organization's emergency response preparedness.*
CATEGORY	*Operational.*

Recommendation 5	**Priority: High**
Leverage the ongoing revision of Minimum Preparedness Actions to incorporate requirements for risk analysis and monitoring as continuous processes, provide clear guidance on when and how they should be conducted, and emphasize the importance of joint effort in the context of interagency collaboration on emergency response preparedness, where applicable.	
Manager Responsible for Implementation: Director, HRD.	
Status: *Agree.*	
Management action plan: HRD will finalize the ongoing revision of the MPA Guide and ensure that they integrate the assessment and monitoring of the risks related to sexual and reproductive health and GBV. UNFPA Regional Offices will monitor implementation rates of the enhanced MPAs at Country Office level, and HRD will, with the support of ITSO, maintain overall global guidance and oversight utilizing a dedicated tracking tool. The completion rate of MPAs by Country Offices will be a core indicator in the upcoming humanitarian output indicators of the new UNFPA Strategic Plan and will be monitored by HRD. HRD will disseminate all relevant documents and provide guidance to regional and country offices.	
Estimated completion date: *December 2025.*	

Issue 6:   Inconsistencies in emergency response classification

51.   UNFPA Standard Operating Procedures (SOP)[21] define three levels of emergency response (L1, L2, L3),[18] together with the associated roles and responsibilities of Country Offices, Regional Offices, and Headquarters. The classifications were, however, not consistently used to trigger emergency responses and HRD did not provide information on emergency responses activated in line with the SOP-defined levels. Instead, UNFPA classified emergencies as either 'Scale Up' (aligned with IASC declarations) or 'Non-Scale Up' (for internally initiated responses). The "Scale Up" classification, introduced by IASC in 2018, was intended to replace the system-wide L3 activation level but did not apply to non-system-wide emergencies. The SOPs envisioned using the L3 classification for emergencies that pose a reputational risk to UNFPA and exceed Country Office and Regional Office capacity. This shift in classification was made without formal,

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[21] Standard Operating Procedures on 'Humanitarian Settings - Emergency Response Classification,' 2017.

documented approval and not communicated to Regional and Country Offices, leading to inconsistencies in application of the SOPs.

52. Further, HRD's reliance on FTP tracking sheets to denote emergency activation had its limitations. Typically, FTP activation is limited to three areas of response actions i.e., financial and operations management, human resources, and emergency procurement. There are other response actions that may not require FTP activation. Thus, FTP activation may not necessarily translate to emergency activation. Interviews with Regional Humanitarian Advisors and other Regional Office staff and a review of relevant documents confirmed that emergency responses are, at times, activated at the Regional Office level without corresponding FTP activation – further highlighting inconsistencies in emergency response classifications.

53. Additionally, the emergency tracking sheets in use by HRD and Regional Offices did not capture or track all the relevant parameters in the IASC principles for 'scale up' responses e.g., emergency activation dates were missing.

ROOT CAUSE	*Guidance: Lack of or inadequate guidance or supervision at the Headquarters and/or Regional and Country Office level.*
IMPACT	*Inconsistencies in emergency response classification may impact the timeliness of activating emergency responses and their effectiveness, jeopardizing the lives of affected populations.*
CATEGORY	*Operational.*

Recommendation 6	Priority: High

Formally approve and document modifications to or discontinuation of established standard operating procedures, and adoption of new guidance, and promptly communicate any such changes to relevant stakeholders, like Regional Offices and Country Offices, for consistent compliance.

Enhance the emergency tracking templates in use by including all relevant parameters or details of emergency responses (e.g., emergency activation dates), in line with applicable guidance (e.g., Inter-Agency Standing Committee principles).

Manager Responsible for Implementation: Director, HRD.

Status: *Agree.*

Management action plan:

HRD will follow the corporate Policy and Procedures Manual process for modifying, discontinuing, and archiving policies and SOPs. The Humanitarian SOPs will be replaced by the new Policy and Procedures for Emergency Response and formally archived on 1 March 2025, with appropriate notification sent to all staff. Archived documents are clearly marked on the Policy and Procedures Manual intranet site.

HRD will establish a tracking sheet to be used in tracking and recording key emergency response details, including activation dates, ensuring alignment with IASC frameworks.

Estimated completion date: *May 2025.*

| C. | HUMANITARIAN FUNDING MECHANISMS | SOME IMPROVEMENT NEEDED |

54.   As a positive development, both EF and HTF enhanced emergency response by providing immediate, flexible financial support. The funds enabled rapid mobilization to deliver life-saving services, address resource gaps, and protect women and girls during crises - reflecting UNFPA's commitment to operational excellence and its humanitarian mandate. Additionally, the Organization benefited from HTF's streamlined overhead structure, and simplified, harmonized reporting requirements. It is notable that the Grand Bargain[10] highlighted UNFPA's unearmarked funding as a mechanism that reduces transaction costs, resulting in lower indirect cost rates and streamlined reporting.

Issue 7   Absence of an integrated system to support humanitarian funding mechanisms

55.   At the time of the audit fieldwork, HRD managed two separate funding mechanisms (i.e., EF and HTF) to support Regional Offices and Country Offices in humanitarian response. All Country Offices submitted funding requests through an online portal for review by HRD. On the other hand, actual processing of the requesting funding, together with the allied approvals, was undertaken in QuantumPlus.

56.   Due to a lack of integration between the two systems, it was difficult to obtain an overall view of all key milestones in the funding mechanism processes, such as funding requests, approvals, allocations, and disbursement dates, and their timely execution - particularly since the two systems could not produce a consolidated report linking these elements. Production of consolidated reports required manual intervention, making the process tedious and inefficient. Addressing the lack of systems integration would improve reporting, streamline operations, and enhance accountability.

> **OAIS comment:**
>
> OAIS takes note of the various initiatives (e.g., the online portal, emergency tracking sheets, FTP tracking sheets, etc.) already undertaken by the Organization to streamline and simplify humanitarian funding mechanisms and, indeed, emergency response activities, including ongoing efforts to integrate disparate systems through enhancements to Quantum.
>
> Implementation of Recommendation 4 in this report should provide the foundation for a comprehensive, integrated system that will enhance and streamline monitoring and reporting under the humanitarian funding mechanisms. Therefore, no additional recommendation is provided here.

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 2016[22], are explained below:

▪ **Satisfactory**	🟩	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. The issue(s) and improvement opportunities identified, if any, did not affect the achievement of the audited entity or area's objectives.
▪ **Partially Satisfactory with Some improvement needed**	🟨	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. 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.
▪ **Partially Satisfactory with Major improvement needed**	🟧	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. 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.
▪ **Unsatisfactory**	🟥	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. 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.

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

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[22] 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
APA	Advanced Preparedness Actions
AOR	Area of Responsibility
CERF	Central Emergency Response Fund
CP	Contingency Planning
DHR	Division for Human Resources
EF	Emergency Fund
ERP	Emergency Response Preparedness
FTP	Fast Track Procedures
GBV	Gender-Based Violence
GERT	Global Emergency Response Team
HRD	Humanitarian Response Division
HTF	Humanitarian Thematic Fund
IASC	Inter-Agency Standing Committee
ITSO	Information Technology Solutions Office
IIA	Institute of Internal Auditors
MPA	Minimum Preparedness Action
OAIS	Office of Audit and Investigation Services
RBM	Results-Based Management
SCMU	Supply Chain Management Unit
SOP	Standard Operating Procedure
TOR	Terms of Reference
UN	United Nations
UNFPA	United Nations Population Fund
UNHCR	United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
US$	United States dollar