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OFFICE OF AUDIT AND INVESTIGATION SERVICES

AUDIT OF THE UNFPA COUNTRY OFFICE IN MALI

FINAL REPORT
No IA/2025-07

9 April 2025

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EXECUTIVE SUMMARY

1. The UNFPA Office of Audit and Investigation Services (OAIS) conducted an audit of the UNFPA Country Office in Mali (the Office). An audit field mission took place from 27 January to 6 February 2025. The audit aimed to assess the adequacy and effectiveness of the governance, risk management, and controls relating to the following areas:

- a) Office Governance – Office management, organizational structure and staffing, and risk management;
- b) Programme Management – Programme planning and implementation, Implementing Partner management, programme supplies management, and management of non-core funding; and
- c) Operations Management – Human resources management, procurement, financial management, general administration, information and communication technology, and safety and security management.

2. The audit covered activities conducted from 1 January to 31 December 2024, which corresponded to the fifth year of the eighth Country Programme 2020-2024, approved by the Executive Board in its first regular session of 2020 with indicative resources of US\$46.1 million (\$12.1 million of core resources and \$34.0 million of non-core resources).

3. Expenses covered by the audit amounted to \$16.1 million, executed by UNFPA (\$10.3 million or 64 per cent) and 28 Implementing Partners (\$5.8 million or 36 per cent), and were funded from core resources (\$4.3 million or 27 per cent) and non-core resources (\$11.8 million or 73 per cent).¹ In addition, the audit covered the supply of reproductive health commodities totaling \$3.4 million, procured primarily with funding provided by the UNFPA Supplies Partnership programme.²

4. The audit was conducted in conformance with the Global Internal Audit Standards for the Professional Practice of Internal Auditing of the Institute of Internal Auditors (The IIA).

Overall audit rating

5. The overall audit rating is **“Partially Satisfactory with Major Improvement Needed,”**³ which means that the assessed governance arrangements, risk management practices, and controls were generally established and functioning but need major improvement to provide reasonable assurance that the objectives of the audited entity/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.

6. This rating is mainly due to: (a) ineffective programme and financial monitoring of workplans, as evidenced by the lack of workplan operational review and the presence of ineligible expenses; (b) non-compliance with Protection from Sexual Exploitation and Abuse requirements, including inadequate justification for engaging Implementing Partners with limited Protection from Sexual Exploitation and Abuse capacity and delays in developing and implementing capacity strengthening plans; and (c) ineffective management of programme supplies, as demonstrated by inadequate monitoring of supply distribution, deficiencies in warehouse conditions and inventory controls, and unauthorized storage of inventory in a UNFPA warehouse and lack of warehouse re-assessment.

¹ Source: QuantumPlus Power BI Account Activity Analysis report. Figures are rounded to the nearest tenth.

² Source: Cognos Inventory Issuance Report and Cognos Status Report.

³ See complete set of definitions in Annex 1.

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

Audit ratings by key audit area		
Office Governance		Some improvement needed
<i>Office management</i>		<i>Some improvement needed</i>
<i>Organizational structure and staffing</i>		<i>Satisfactory</i>
<i>Risk management</i>		<i>Some improvement needed</i>
Programme Management		Major improvement needed
<i>Programme planning and implementation</i>		<i>Some improvement needed</i>
<i>Implementing Partner management</i>		<i>Unsatisfactory</i>
<i>Programme supplies management</i>		<i>Major improvement needed</i>
<i>Management of non-core funding</i>		<i>Satisfactory</i>
Operations Management		Some improvement needed
<i>Human resources management</i>		<i>Satisfactory</i>
<i>Procurement</i>		<i>Satisfactory</i>
<i>Financial management</i>		<i>Some improvement needed</i>
<i>General administration</i>		<i>Satisfactory</i>
<i>Information and communication technology</i>		<i>Not assessed</i>
<i>Safety and security management</i>		<i>Some improvement needed</i>

Good practice identified

8. The audit identified the following practices, which enhanced governance, strengthened internal controls, and improved risk management:

- The Office engaged effectively with other United Nations organizations, including taking the co-lead role in a United Nations sub-cluster, and fostering and sustaining positive partnerships with other UN organizations in Mali.
- The Office successfully increased the resources available for programme implementation, and the visibility of the Organization and its strategic positioning as a trusted development and humanitarian partner in the country.

Key recommendations Total = 7; high priority = 5

9. For high priority recommendations, prompt action is considered imperative to ensure that UNFPA is not exposed to high risks (i.e., where failure to act could result in critical or major consequences for the Organization). All high priority recommendations are presented below.

Strategic level

10. The Office should strengthen the results planning and results reporting processes by: (a) implementing quality assurance controls over the annual results plan and the reported results to ensure their consistency and accuracy; (b) formulating quality milestones to enable objective measurement and assessment of progress toward the achievement of annual output indicator targets, and to ensure that quality workplan indicators are included in the Implementing Partners' workplans; and (c) aligning staff members' performance goals with their assigned milestones in the results and resources plan.

Operational level

11. The Office needs to: (a) strengthen oversight and verification of Implementing Partner expenses by requiring the submission of detailed transaction lists with Funding Authorization and Certificate of Expenditure forms and ensuring thorough verification of supporting documentation; (b) improve the timeliness of spot checks by scheduling them early in the year; and (c) enhance verification of activities through independent checks and documentation requirements.

12. The Office needs to enhance the programme supplies management process by: (a) including the relevant details on non-cash transfers of programme supplies in workplans; (b) establishing and

implementing an effective monitoring process entailing, at a minimum, verification of inventory conditions and controls, and traceability of UNFPA-donated programme supplies throughout the supply chain, including their use for intended purposes; (c) requiring that any storage of inventory at UNFPA warehouses be formally authorized in advance by the appropriate regional advisors; and (d) conducting an annual re-assessment of the warehouse conditions at the UNFPA warehouse.

Compliance level

13. The Office should improve Protection from Sexual Exploitation and Abuse (PSEA) management and compliance by: (a) conducting PSEA policy training for relevant staff; (b) documenting justifications for engaging Implementing Partners with less than full PSEA capacity before finalizing agreements; (c) implementing capacity strengthening implementation plans, and conducting PSEA re-assessments for all IPs having less than full PSEA capacity; (d) immediately referring all SEA allegations to OAIS; and (e) ensuring that all IPs update their PSEA records in the United Nations Partner Portal.

14. The Office needs to enhance security management by: (a) obtaining the required endorsements for the decentralized field offices; (b) updating the Office's Business Continuity Plan to cover all UNFPA offices in Mali; and (c) implementing all outstanding recommendations from the 2023 Security Assistance Mission

Implementation status of previous OAIS recommendations

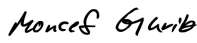
15. The Office was last audited by OAIS in 2019,⁴ and by the United Nations Board of Auditors in 2017. All recommendations arising from these audits were fully implemented and closed.

Management comments and action plan

16. Office Management acknowledges the audit rating of "Partially Satisfactory with Major Improvement Needed" and accepts the identified gaps in the Office's governance, risk management, and control processes. While foundational processes exist, Office Management recognizes the critical need for immediate and focused improvement in key areas, including programme and financial monitoring, Protection from Sexual Exploitation and Abuse, and programme supplies management. Office Management takes these findings seriously and is fully committed to mitigating the identified risks and ensuring the successful achievement of the Office's objectives. To this end, Office Management will develop a comprehensive action plan that directly addresses the audit recommendations.

Acknowledgement

17. The OAIS team would like to thank the Management and personnel of the Office, the West and Central Africa Regional Office, and various Headquarter units for their cooperation and assistance throughout the audit.

Signed by:

 50458A3AFD0C4EF...
 Moncef Ghrib
 Director
 Office of Audit and Investigation Services

⁴ Report No IA/2020-01 issued on 21 February 2020 with a 'Major Improvement Needed' rating.

I. AUDIT BACKGROUND

1. Mali had an estimated population of 24.0 million in 2024.⁵ The country ranked 188 out of 193 countries and territories on the Human Development Index for 2022, and 153 on the Gender Inequality Index in the same year.⁶ In 2020, the maternal mortality ratio was at 440 deaths per 100,000 live births. In 2024, the contraceptive prevalence rate (modern methods) for women aged 15-49 was 19 per cent, and the unmet need for family planning was 21 per cent.⁷ Mali is classified as a Tier I programme country in the UNFPA Strategic Plan 2022-2025,⁸ and a priority country for the UNFPA Supplies Partnership programme.

2. As set out in the 2024 OASIS Annual Work Plan, an audit of the UNFPA Country Office in Mali was conducted in conformance with the Global Internal Audit 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. The audit aimed to assess the adequacy and effectiveness of the governance, risk management, and controls relating to the following areas:

- a) Office Governance – Office management, organizational structure and staffing, and risk management;
- b) Programme Management – Programme planning and implementation, and the management of Implementing Partners (IP), programme supplies, and non-core funds; and
- c) Operations Management – Human resources management, procurement, financial management, general administration, information and communication technology, and safety and security management.

3. The audit included tests, as considered appropriate, to obtain reasonable assurance with regard to:

- a) Effectiveness and efficiency of Office operations;
- b) Conformity of expenses with the purposes for which funds were appropriated;
- c) Safeguarding of assets entrusted to the Office;
- d) The level of compliance with applicable regulations, rules, policies and procedures; and
- e) Reliability of the Office's financial and operational reporting.

4. The audit covered activities conducted by the Office from 1 January to 31 December 2024, which corresponded to the fifth year of the eighth Country Programme 2020-2024, approved by the Executive Board in its first regular session of 2020 with indicative resources of US\$46.1 million (\$12.1 million of core resources and \$34.0 million of non-core resources). Expenses covered by the audit amounted to \$16.1 million, executed by UNFPA (\$10.3 million or 64 per cent) and 28 Implementing Partners (\$5.8 million or 36 per cent), and were funded from core resources (\$4.3 million or 27 per cent) and non-core resources (\$11.8 million or 73 per cent).⁹ In addition, the audit covered the supply of reproductive health commodities totaling \$3.4 million, procured primarily with funding provided by the UNFPA Supplies Partnership programme.¹⁰

5. The UNFPA Office in Mali is in the capital city of Bamako, with five decentralized offices located in Gao, Segou, Menaka, Mopti, and Tombouctou. During the period under review, the Office was managed by a Representative, assisted by a Deputy Representative¹¹ and an International Operations Manager. The Office had 45 approved staff posts – 8 international and 17 national professional posts, and 20 general service posts. Fifteen additional personnel were employed under the service contract modality, and another four under United Nations Volunteers modality.

⁵ Source: <https://www.unfpa.org/data/world-population/ML>

⁶ Source: <https://hdr.undp.org/system/files/documents/global-report-document/hdr2023-24reporten.pdf>

⁷ Source: <https://www.unfpa.org/data/world-population/ML>

⁸ Tier I comprises programme countries that have not achieved any of the strategic plan's three transformative results.

⁹ Source: QuantumPlus Power BI Account Activity Analysis report. Figures are rounded to the nearest tenth.

¹⁰ Source: Cognos Inventory Issuance Report and Cognos Status Report.

¹¹ The Deputy Representative position was vacant at the time of the audit, and recruitment was in progress.

II. AUDIT RESULTS

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

A. OFFICE GOVERNANCE

SOME IMPROVEMENT NEEDED

7. The Office engaged effectively with other United Nations (UN) organizations and played a key role in inter-agency coordination, including taking the co-lead role in a UN sub-cluster, and fostering and sustaining positive partnerships with other UN organizations in Mali.

A.1 – OFFICE MANAGEMENT

SOME IMPROVEMENT NEEDED

Issue 1 Inadequate results planning and results reporting processes

Inconsistent baselines and targets and inadequate milestones in annual results plan

8. Applicable policy¹² requires detailing of the Results and Resources Framework (RRF) of a country programme document (CPD) through an operational multi-year programme plan with annual output indicator targets entered into the results management system¹³ to monitor and report program results, as well as inform the deliverables expected from workplans. Corporate guidelines for results planning, monitoring and reporting, further mandate the formulation of quarterly milestones to track progress toward these targets.

9. A review of Quantum Plus's 2024 Results and Resources Plan (RRP) revealed inconsistencies in six output indicators, potentially impacting the plan's effectiveness. Two indicators had baseline values that were different from previously reported results. Four other indicators, including midwife deployments and community abandonment of harmful practices, had inconsistent targets. For example, the target for midwife deployments was non-cumulative while the baseline was cumulative, and the target for fistula repairs was set at 110 despite no additional repairs being planned.

10. The audit also identified significant issues with 2024 RRP milestones that hindered the Office's ability to effectively measure progress toward achieving program outputs. Thirteen erroneous milestones were created due to an error in the Country Office's data entry, and despite revisions, these errors were not corrected. Furthermore, four output indicators lacked supporting milestones in Quantum Plus. Specifically, the indicators for young people benefiting from information on HIV/AIDS, institutional mechanisms for youth participation, young people attending SRH facilities, and survivors of gender-based violence receiving services, all have either missing milestones, partial milestones (e.g., covering only humanitarian contexts), or milestones with targets significantly lower than the overall output indicator target. For one indicator (institutional mechanisms for youth participation), milestones are tracked offline but have not been entered into the system.

11. Because RRP milestones are used as workplan indicators, these erroneous and incomplete milestones directly affected the workplans. The workplan indicators included in signed IP agreements were based on these flawed milestones, making the workplans unreliable tools for tracking progress. For instance, OAIS' review of the Workplan Progress Reports (WPR) submitted in 2024 by four IPs and approved by the Office, indicated seven instances where the WPRs included indicators that did not allow the Office to measure progress made towards achieving programme outputs. Furthermore, one IP workplan lacked any indicators due to a Quantum Plus technical issue during the document's generation. This technical issue has been escalated by the audit team to the relevant Headquarters unit, and appropriate remedial action was taken to address it.

¹² Policy and Procedures? for Development and Approval of the Country Programme Document.

¹³ Quantum Plus.

Misalignment of staff Career and Performance Management goals with the annual results plan

12. According to the Career and Performance Management (CPM) guidebook, the results management system¹⁴ is the basis for staff members to set their individual performance goals for the year. This ensures that each staff member's expected performance goals are aligned with their organizational unit's outputs and with UNFPA's organizational priorities. Further, it helps staff members to understand their contributions in a wider context and makes them feel part of the Organization.

13. Three staff members, out of five tested, had a total of 13 performance goals in their CPM documents that were misaligned with their assigned milestones in the 2024 RRP. This misalignment hinders effective performance management, potentially leading to reduced accountability and difficulty in tracking progress toward organizational objectives.

Inaccurate reported results

14. A review of the 2023 Strategic Information System results report¹⁵ for a sample of nine output indicators indicated three instances of inaccurate reporting of results. Two instances involved overstated results, and one involved understated results.

ROOT CAUSE	<i>Guidance: Inadequate supervision at the Country Office level (inadequate oversight to ensure the development of quality planning documents and accurate reporting of results).</i>
IMPACT	<i>Inadequate results planning may impair the Office's ability to track progress, monitor performance, and ultimately meet its programme targets. Inaccurate reported results diminish Management's ability to objectively measure achievements and make informed decisions.</i>
CATEGORY	<i>Strategic.</i>

Recommendation 1	Priority: High
Strengthen the results planning and results reporting processes by: (a) implementing quality assurance controls over the annual results plan and the reported results to ensure their consistency and accuracy; (b) formulating quality milestones to enable objective measurement and assessment of progress toward the achievement of annual output indicator targets, and to ensure that quality workplan indicators are included in the Implementing Partners' workplans; and (c) aligning staff members' performance goals with their assigned milestones in the results and resources plan.	
<u>Manager Responsible for Implementation:</u> Representative	
<u>Status:</u> Agree	
Management action plan: Office Management acknowledges the recommendations to strengthen results planning and reporting processes and is committed to implementing the following actions: <ul style="list-style-type: none"> a) Officially establish (via memorandum) a task team to supervise and control the quality of the results planning and results reporting processes. b) Organize staff training on Quantum, quality planning and quality reporting, specifically targeting programme managers involved in results planning and reporting processes. c) Define an internal Country Programme Management review mechanism involving supervisors, Human Resources, and the Monitoring and Evaluation focal point to ensure that all CPM documents are aligned with the Office's objectives and their contributions to the specific milestones. 	
Estimated completion date: October 2025	

¹⁴ Quantum Plus.

¹⁵ The corporate deadline for the 2024 results report in Quantum Plus was posterior to the audit field mission.¹⁶ Policy and Procedures for Preparation, Management and Monitoring of Workplans.

A.2 – ORGANIZATIONAL STRUCTURE AND STAFFING**SATISFACTORY**

15. Audit work performed in this area included a review of: (a) the alignment of the Office's organizational structure and staffing arrangements with its programme delivery and operations; (b) use of proper personnel contractual modalities; (c) the effectiveness of the performance planning and appraisal process; and (d) the relevance and sufficiency of staff development activities conducted during the period under review.

16. Based on the work performed in this area, the audit identified one operational matter considered to be of low risk, which was reported to Office Management in a separate memorandum.

A.3 – RISK MANAGEMENT**SOME IMPROVEMENT NEEDED**

17. Audit work performed in this area included: (a) review of the latest corporate strategic and fraud risk assessments finalized by the Office in 2025; (b) inquiries with Office Management to gain an understanding of the current risk exposure of the Office, and actions taken by the Office to mitigate those risks; (c) assessing whether issues reported in other audit areas stemmed from inadequate or ineffective risk management activities by the Office Management.

18. Based on the work performed, operational matters were identified in relation to the timeliness of finalization and approval of the most recent risk assessment. These were reported to Office Management and remediated during the course of the audit.

19. Furthermore, one issue indicative of ineffective risk management was identified by the audit team in relation to the inadequate management of cash disbursements. This issue could have been mitigated had the Office conducted a timelier risk assessment and employed a rigorous risk management process. A recommendation to improve risk management was included in the Financial Management section of the report where the issue was noted. Therefore, no additional recommendations are included in this section.

B. PROGRAMME MANAGEMENT**MAJOR IMPROVEMENT NEEDED**

20. The Office proactively and successfully undertook resource mobilization efforts, thereby increasing the resources available for programme implementation, and the visibility of the Organization and its strategic positioning as a trusted development and humanitarian partner in the country.

B.1 – PROGRAMME PLANNING AND IMPLEMENTATION**SOME IMPROVEMENT NEEDED****Issue 2** Inadequate operational review of Implementing Partner workplans

21. Applicable policy¹⁶ mandates a comprehensive operational review of all workplans to ensure accurate resource estimation, eligibility of costs, procurement feasibility, and resource availability. This review should include confirming detailed cost estimates for all activities and could be performed using a standard checklist to facilitate and document the process. Workplans exceeding \$250,000 require clearance by the Operational Manager or the most senior operational staff member.

22. OAI's review of four IP workplans, each exceeding \$250,000, revealed that the required operational review was not conducted before approval of the workplans. The Office explained that the new work planning system did not include operational review in its workflow for initial workplans. This omission resulted in undetected ineligible expenses, including:

- a) Salary supplements totaling approximately \$51,000 for government personnel in the workplans of two IPs, without establishing the need for and recording of the supplements, in writing, by the United Nations Country Team.

¹⁶ Policy and Procedures for Preparation, Management and Monitoring of Workplans.

- b) Salary totaling approximately \$35,000 for one international non-governmental organization's (NGO) personnel involved in the general management and oversight of the workplan as a whole and not to specific workplan activities. These salary expenses should be covered by the NGO's support costs.

ROOT CAUSE	<i>Guidance: Inadequate supervision at the Country Office level (inadequate oversight to ensure an effective operational review of workplans before their approval).</i>
IMPACT	<i>The lack of effective operational review resulted in ineligible costs being included in the workplans leading to inappropriate use of funds and financial loss.</i>
CATEGORY	<i>Operational.</i>

Recommendation 2	Priority: Medium
Strengthen the operational review process by: (a) implementing mandatory reviews for all Implementing Partner workplans before approval, utilizing a standardized checklist; and (b) providing comprehensive training to staff on UNFPA policies, eligible costs, and the workplan review process.	
<u>Manager Responsible for Implementation:</u> Representative	
<u>Status:</u> Agree	
Management action plan: Office Management will take the following actions to implement the audit recommendation: <ul style="list-style-type: none"> a) Develop a Standard Operating Procedure (SOP) clearly identifying the roles and responsibilities for the preparation and review of IP workplans. b) Establish, via memorandum, an internal mechanism for reviewing and finalizing the workplan before signature by the Country Representative. c) Mandate the use of a standard checklist to facilitate and document the review of IP Workplans, including budgetary, financial, and programmatic aspects. d) Train IPs to develop quality workplans aligned with the UNFPA RRP. e) Train the staff on UNFPA policies, eligible costs and the workplan review process. 	
Estimated completion date: September 2025	

B.2 – IMPLEMENTING PARTNER MANAGEMENT

UNSATISFACTORY

Issue 3 Ineffective programme and financial monitoring of IP workplans

Missing detailed transaction lists in Implementing Partner FACE forms

23. Applicable policy,¹⁷ requires IPs to use Funding Authorization and Certificate of Expenditure (FACE) forms to report expenses incurred for UNFPA-funded activities. These forms must be certified by authorized IP officers and submitted to UNFPA with detailed transaction lists, allowing for verification of the validity, eligibility, and consistency of reported expenses.

24. A review of eight 2024 expense reports amounting to \$1,564,333 and supporting documentation from four IPs revealed that six FACE forms from three IPs lacked the required detailed expenditure lists itemized by workplan activity. This omission prevented the effective review of transaction consistency and amounts against the IPs' workplans and cost estimates, thus hindering UNFPA's ability to ensure the validity and eligibility of the expenses and proper use of the funds.

Untimely spot checks

¹⁷ Policy and Procedures for Management of Cash Transfers to Implementing Partners

25. Applicable guidelines¹⁸ stipulate that the Office should schedule spot checks early in the year to allow timely detection and resolution of issues, including sufficient time for follow-up and, if necessary, a second spot check. Unless an IP submits only one FACE expense report at year-end, spot checks should ideally be conducted during the year.

26. UNFPA's Implementing Partner Assurance System (IPAS) indicated that the spot checks planned as part of the 2023 cycle for the four eligible IPs were performed between March and April 2024. Similarly, at the time of the audit field mission in February 2025, spot checks for 2024 had not yet been scheduled for seven IPs and were scheduled for March 2025 for ten others.

Unverified expenses for non-existent activities

27. A review of 42 expense reports totaling \$112,861 submitted by one IP in 2024 and authorized by the Office, revealed six instances of ineligible expenses, amounting to \$13,579. These expenses were claimed for participant per diems related to IP field activities that, upon confirmation with IP representatives during the audit field mission, never occurred. This finding highlights a significant deficiency in the Office's expense verification process. By failing to independently verify the occurrence of the activities, such as through attendance or third-party confirmation, and relying solely on the IP's reports, the Office allowed payments for ineligible expenses.

28. The issues identified above stem from a lack of training of relevant staff and inadequate programme and financial monitoring of IP activities.

ROOT CAUSE	<i>Guidance: Inadequate supervision at the Country Office level (ineffective programme and financial monitoring IP workplans)</i>
IMPACT	<i>The lack of detailed transaction lists, untimely spot checks and independent verification of the occurrence of UNFPA-funded activities risk misuse of funds, weakened accountability, and reduced programme effectiveness, ultimately hindering UNFPA's ability to achieve its objectives.</i>
CATEGORY	<i>Operational.</i>

Recommendation 3	Priority: High
Strengthen oversight and verification of Implementing Partner expenses by: (a) requiring the submission of detailed transaction lists with FACE forms and ensuring thorough verification of supporting documentation; (b) improving the timeliness of spot checks by scheduling them early in the year; and (c) enhancing the verification of activities through independent checks and documentation requirements.	
<u>Manager Responsible for Implementation:</u> Representative	
<u>Status:</u> Agree	
Management action plan: Office Management acknowledges the recommendations to strengthen oversight and verification of IP expenses and is committed to implementing the following measures: <ul style="list-style-type: none"> a) Implement a mandatory policy requiring all IPs to submit detailed transaction lists alongside their FACE forms. This will ensure comprehensive documentation of all expenditures. b) Develop an annual schedule for spot checks, ensuring that they are conducted early in the year and focusing on high-risk IPs and programmes. 	
Estimated completion date: March 2026	

¹⁸ Implementing Partner Assurance Guide 2024

Issue 4 Noncompliance with Protection from Sexual Exploitation and Abuse (PSEA) requirements

29. Per applicable guidance,¹⁹ UNFPA must assess partners' capacity to prevent and respond to sexual exploitation and abuse (SEA) using eight core standards. If capacity gaps are identified, UNFPA must justify partner engagement and develop an implementation plan for risk mitigation, capacity strengthening, and monitoring. Six months after plan completion, the workplan manager re-assesses the partner's SEA capacity and updates the rating. The workplan manager, with PSEA focal point support, is responsible for conducting the assessments, *except* for Core Standard 8 (past SEA allegations). If a partner discloses past allegations, that information is referred to the UNFPA Senior Focal Point for PSEAH and the Office of Audit and Investigation Services for review and appropriate action.

30. A review of PSEA records for 12 NGO IPs engaged by the Office in 2024 revealed the following instances of non-compliance with policy requirements:

- a) The Office did not document the continued engagement of six of the eight IPs assessed as having less than full PSEA capacity, including one partner rated as non-eligible.
- b) Capacity strengthening implementation plans (CSIPs) were not developed for six partners with less than full PSEA capacity. Furthermore, as of the February 2025 audit field mission, implementation of one medium PSEA capacity IP's CSIP was nine months overdue.
- c) PSEA capacity re-assessments for three of the IPs were significantly delayed, ranging from four to nine months. Another partner was re-assessed twice and received a low PSEA capacity rating both times. However, the Office has not terminated the partnership with this IP, as required by policy.
- d) One partner's PSEA assessment lacked supporting documentation for any of the required core standards. Another partner's assessment lacked evidence of conformance with two core standards.
- e) Three partners have no PSEA records in the United Nations Partner Portal (UNPP), and three others have incomplete or outdated records.

ROOT CAUSE *Resources: Inadequate training (lack of familiarity by Office personnel with applicable procedures).*

IMPACT *Increased risk of engaging IPs that do not have the required PSEA capabilities and capacity, thereby exposing UNFPA to reputational risk.*

CATEGORY *Compliance.*

Recommendation 4	Priority: High
Improve PSEA management and compliance by: (a) conducting PSEA policy training for relevant staff; (b) documenting justifications for engaging IPs with less than full PSEA capacity before finalizing agreements; (c) implementing capacity strengthening implementation plans, and conducting PSEA re-assessments for all IPs having less than full PSEA capacity; (d) immediately referring all SEA allegations to OAIS; and (e) ensuring that all IPs update their PSEA records in the United Nations Partner Portal.	
<u>Manager Responsible for Implementation:</u> Representative	
<u>Status:</u> Agree	
Management action plan: Office Management agrees with the recommendation and will take the following actions to implement it: <ol style="list-style-type: none"> a) Conduct a mandatory PSEA policy training for all staff, covering UNFPA's PSEA policy, reporting mechanisms, and staff responsibilities. b) Organize training for the IP' PSEA focal points to ensure consistent application of PSEA standards and effective reporting across all partners. 	

¹⁹ UNFPA Operationalization of the United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners

- c) Each year, send an orientation letter signed by the Representative to all IPs, reminding them of UNFPA's expectations in terms of PSEA.
- d) Implement a formal process to document and justify the engagement of IPs with less than full PSEA capacity. This process will include a risk assessment and a clear plan for capacity building as well as regular re-assessments.
- e) Reinforce the requirement to immediately refer all past and future SEA allegations to the UNFPA Senior Focal Point, the PSEAH Coordinator, and Office of Audit and Investigation Services (OAIS).
- f) Provide training to IPs on how to update their PSEA records in UNPP.
- g) Conduct regular checks of UNPP to verify IP compliance and ensure that all IPs update their PSEA records in a timely and accurate manner.

Estimated completion date: *June 2025*

B.3 – PROGRAMME SUPPLIES MANAGEMENT

MAJOR IMPROVEMENT NEEDED

Issue 5 Ineffective management of programme supplies

Inadequate monitoring of supply distribution

31. Applicable policy²⁰ stipulates that budget holders are responsible for ensuring that programme supplies are not provided to IPs prior to signing workplans, supplemented by other appropriate programme documents (e.g., distribution plans, types and estimated volumes of the programme supplies, and description of the intended use of the supplies provided). Budget holders are responsible for validating the adequacy of the IPs' distribution plans or schedules, monitoring that goods are timely distributed and used for the intended purposes. In addition to Last Mile Assurance (LMA) process activities, budget holders must regularly monitor the level of Reproductive Health (RH) commodity availability and stock-out levels at central and decentralized warehouses, as well as at service delivery points (SDPs).

32. In 2024, the Office provided supplies valued at \$2,190,376 (88 percent of the year's total) to two government IPs. However, signed workplans did not specify the products provided by UNFPA and their intended use, thus creating non-binding commitments, and hindering effective monitoring of their distribution and usage.

33. In September 2024, the Office handed over 115,000 sets of contraceptives (\$977,500) and 150 sets of medical devices (\$148,000) to the two IPs. However, the subsequent distribution of these supplies was inadequately monitored, resulting in significant quantities remaining undelivered to intended facilities:

- a) Lack of distribution plans and delayed deliveries: The IP responsible for distributing the 115,000 contraceptive sets further distributed 85,000 sets (\$722,500) to seven other partners for in-country distribution. Yet, neither the IP nor these partners had developed distribution plans. Visits by the audit team to four of the partners' warehouses in January 2025 revealed that of the 109,500 sets of contraceptives received by these partners, 82,680 sets (76 percent, valued at \$702,780) remained stored in their main warehouses in the capital city, undelivered to healthcare facilities. Three of these four partners, collectively holding 49,500 sets (\$420,750), had not distributed any contraceptive sets. Furthermore, two partners continued to hold 12,600 and 11,874 sets, respectively, from a December 2023 delivery by the Office, indicating a systemic issue regarding their timely distribution.
- b) Undistributed medical devices: The IP receiving the 150 medical device sets has not fulfilled its 2024 distribution plan as at the time of the audit field mission in January-February 2025. Ten sets (\$9,920) intended for one region of Mali remained stored in the UNFPA transit warehouse.
- c) Inadequate monitoring system and data inaccuracies: The Office's primary method for monitoring distribution and stock levels relied on the LMA in-country assessments conducted in 2023 and 2024, and Quarterly Stock Reviews (QSRs) submitted by IPs. However, the QSRs only

²⁰ Policy and Procedures on Management of Programme Supplies.

included data from central warehouses, omitting critical information on decentralized warehouses and SDPs. The QSR from the medical device IP lacked any data on device receipts, distribution, or stock levels. Moreover, a review of 2024 QSR data from four partners revealed significant discrepancies when compared to stock cards and/or the Logistics Management Information System (LMIS). These discrepancies included the overstated distribution of contraceptives by 7,700 sets in one QSR, understated distribution of contraceptives by 2,200 sets in another QSR, and understated reception of contraceptives by 4,500 sets in a third QSR.

34. This ineffective monitoring and the resulting delays in distribution posed a risk of stockouts at healthcare facilities, potential wastage of supplies due to expiration or damage, and ultimately, could compromise the effectiveness of crucial health programmes.

Inadequate IP warehouse storage conditions and inventory controls

35. Policy²¹ further requires that adequate storage conditions be available at the time of arrival of the goods. When goods are to be handed over to IPs immediately upon receipt, this includes ensuring that IPs have adequate storage conditions and inventory controls. All supplies must be stored in an organized and systematic manner to allow their delivery following the first-to-expire, first-out approach (FEFO), always kept within required temperature and humidity levels as specified in product labels and manufacturer's storage requirements, recorded on bin cards, and protected from birds, rodents, insects, and other animals.

36. The audit team's visits to four partners' central warehouses, one decentralized warehouse, and the Office's third-party warehouse revealed inadequate storage conditions and inventory controls, thus jeopardizing the UNFPA programme supplies. Deficiencies included inadequate fire prevention and pest control in five facilities, lack of temperature and humidity monitoring in two facilities, and absence of bin cards or products not being managed following the FEFO approach in four facilities. Three facilities lacked formal procedures for inspecting received shipments, while two lacked proper documentation and reconciliation of shipments, hindering discrepancy investigations. Six facilities had no segregation of duties between stock handling and record-keeping, increasing risks of errors and fraud.

37. These weaknesses led to unreliable data in one partner's LMIS, with discrepancies found in 3 of 14 reviewed movements. Additionally, 850 contraceptive sets (\$7,225) and 160 medical device sets (\$12,117) could not be traced after distribution, and incomplete Inter-Agency Emergency Health Kits in the Office's third-party warehouse prevented distribution of four kits (\$11,640). These deficiencies risked stockouts, expired products, inaccurate data, and potential loss or theft, therefore hindering programme effectiveness.

Unauthorized storage of inventory and lack of warehouse re-assessment

38. Applicable policy²² also stipulates that maintaining inventory at UNFPA warehouses must be authorized in advance by regional Reproductive Health Commodity Security advisors, for RH commodities, regional humanitarian coordinators, for humanitarian supplies, or regional operations managers, for other types of programme supplies; and that logistics focal points must re-assess the warehouses used to store inventory on an annual basis as long as UNFPA inventory continues to be stored therein.

39. The Office failed to comply with UNFPA policy on inventory storage and warehouse re-assessment. As of December 2024, approximately \$37,000 worth of inventory was held in a transit warehouse established in 2021 without the required authorization from regional advisors. Furthermore, the Office had not conducted the annual re-assessment of the warehouse, as stipulated by policy.

ROOT CAUSE	<i>Guidance: Inadequate supervision at the Country Office level (ineffective management oversight to ensure effective monitoring of programme supplies and compliance with policy requirements)</i>
IMPACT	<i>Ineffective management of programme supplies risked stockouts at healthcare facilities, potential wastage of supplies due to expiration or damage, and ultimately, may compromise the effectiveness of crucial health programmes.</i>
CATEGORY	<i>Operational.</i>

²¹ Ibid.

²² Ibid.

Recommendation 5	Priority: High
<p>Enhance the programme supplies management process by: (a) including the relevant details on non-cash transfers of programme supplies in workplans; (b) establishing and implementing an effective monitoring process entailing, at a minimum, verification of inventory conditions and controls, and traceability of UNFPA-donated programme supplies throughout the supply chain, including their use for intended purposes; (c) requiring that any storage of inventory at UNFPA warehouses be formally authorized in advance by the appropriate regional advisors; and (d) conducting an annual re-assessment of the warehouse conditions at the UNFPA warehouse.</p>	
<p><u>Manager Responsible for Implementation:</u> Representative</p>	
<p><u>Status:</u> Agree</p>	
<p>Management action plan:</p> <p>Office Management acknowledges the recommendations to strengthen the programme supplies management process and is committed to implementing the following measures:</p> <ul style="list-style-type: none"> a) Incorporation of non-cash transfers in Workplans: The Office will ensure that all relevant details regarding non-cash transfers of programme supplies are included in the workplans, in line with UNFPA's established procedures for programme supplies management. This will provide a clear framework for tracking and managing non-cash transfers effectively. The 2025 workplan of the entity responsible for the storage of sexual and reproductive health products, will include and mention clearly the handover of family planning and essential maternal health products procured in support of the government's annual quantification. Regarding the sexual and reproductive health emergency kits procured for the regions, regional government IP workplans will be updated accordingly. b) Establishment of an effective monitoring process: A comprehensive monitoring process will be implemented, as per UNFPA guidelines, which will include, at a minimum, the verification of inventory conditions and controls. Additionally, traceability of UNFPA-donated programme supplies will be ensured throughout the supply chain, providing visibility and assurance over the safeguarding, management, and use for intended purposes after their handover to partners. UNFPA has developed a detailed internal dashboard to track requisitions, purchase orders, reception, storage and distribution of commodities. It has been developed with the support of logistics experts in surge capacity and will be continuously improved throughout the year. Additionally, an internal SOP for the Supplies programme will be developed in 2025 for a precise understanding of orders, storage and distribution flow and clear identification of staff responsibilities. c) Formal authorization of storage at UNFPA warehouses: In accordance with UNFPA policy, any storage of inventory at UNFPA warehouses will be formally authorized in advance by the appropriate regional advisors. The necessary documentation will be maintained as per the policy requirements to ensure compliance and accountability. d) Annual re-assessment of warehouse conditions: An annual re-assessment of warehouse conditions will be conducted as per UNFPA guidelines, ensuring that all warehouses meet the required standards for inventory management. This process will allow for timely identification of any improvements or actions needed to maintain the conditions of the warehouses. 	
<p>Estimated completion date: March 2026</p>	

B.4 – MANAGEMENT OF NON-CORE FUNDING

SATISFACTORY

40. Audit work performed in this area included tests of compliance with co-financing agreement requirements, including expense eligibility and reporting, accuracy of reports submitted to donors, and compliance with the corporate cost recovery policy. In addition, the audit conducted interviews with two main donors to the Office.

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

C. OPERATIONS MANAGEMENT

SOME IMPROVEMENT NEEDED

C.1 – HUMAN RESOURCES MANAGEMENT

SATISFACTORY

42. Audit work performed in this area included testing the calculation and payment of local benefits; and testing the recruitment and termination of a sample of local staff, service contract holders, and individual consultants for linkage to the corresponding workplans, compliance with applicable policies and procedures, and operating effectiveness of controls in the areas of: (a) recruitment; (b) contract award; and (c) contract management.

43. No reportable matters were identified based on the audit work performed

C.2 – PROCUREMENT

SATISFACTORY

44. Work performed in this area included testing of a sample of 17 procurement transactions executed by the Office for linkage to procurement plans and corresponding workplans, compliance with applicable policies and procedures, and operating effectiveness of controls in the areas of: (a) appropriate approvals and segregation of duties; (b) vendor selection; (c) contract award; (d) contract management; and (e) accurate recording of transaction amounts.

45. Based on the work performed, operational matters were identified in relation to one transaction for which the Office used an expired Long-Term Agreement (LTA) in lieu of a competitive solicitation and issued the purchase order after the supplier started the delivery of services. These matters were considered to present low risk and were reported to Office Management in a separate memorandum.

C.3 – FINANCIAL MANAGEMENT

SOME IMPROVEMENT NEEDED

Issue 6 Inadequate management of cash disbursements

46. According to policy,²³ disbursements conducted by issuing cash advances to UNFPA personnel for subsequent disbursement to payees are strongly discouraged due to the personal safety and asset safeguarding risks associated with physically handling cash. Whenever possible, cash disbursements must be processed using the services of payment service providers (PSP) such as banks, micro-finance institutions, money-transfer companies, post offices, mobile money payment providers, and trusted payment broker networks. This is true unless exceptional and properly justified situations (e.g., lack of availability of reliable payment services, inaccessibility of banking or mobile telephony services to payees) prevent it.

47. The Office did not utilize PSPs for disbursing funds to participants in 2024, despite their availability. The Office disbursed \$71,004 in advances to its cash custodians for subsequent payments to participants in UNFPA-funded activities. Similarly, a review of a sample of IP-implemented activities for four IPs revealed that three IPs disbursed per diem payments to participants in field activities in cash. This reliance on cash increased the risk of errors, fraud, and security issues, contributing to the problems reported in paragraph 27 of this report.

ROOT CAUSE	<i>Guidelines: Inadequate risk management process (risks not properly assessed and mitigation measures not developed and implemented).</i>
IMPACT	<i>Increased safety risk to personnel, especially those handling and transporting cash, and related financial risks.</i>

²³ Policy and Procedures on Management of Cash Disbursements.

CATEGORY *Operational.*

Recommendation 6	Priority: Medium
Identify, assess and engage appropriate payment service providers to process cash disbursements; and provide guidance to Implementing Partners on utilizing PSPs to process cash disbursements, including making selected PSPs available to them, and monitor their compliance.	
<u>Manager Responsible for Implementation:</u> Representative	
<u>Status:</u> Agree	
Management action plan: Office Management acknowledges the recommendations to strengthen the cash disbursement process through engaging appropriate PSPs and build the capacity of IPs on utilizing PSPs to process cash disbursements. The Office has always aimed to recruit service providers for financial services, despite of encountered difficulties. Office Management will take the following actions to implement the audit recommendations: <ul style="list-style-type: none"> a) Continue to search for a service provider for its own use and for IPs that can meet the requirements for cash distribution to beneficiaries in more remote locations, considering the challenges related to internet connectivity, as well as the need to plan activities within timelines that allow for cash availability through the pay-cycle. b) Organize training sessions for IPs to ensure proper understanding and effective usage of the PSPs. c) Establish a monitoring framework to track the performance of the PSPs, ensuring that they meet the agreed-upon standards for service delivery and compliance. 	
Estimated completion date: March2026	

C.4 – GENERAL ADMINISTRATION

SATISFACTORY

48. Work performed in this area focused on asset management and included testing of a sample of assets to verify their existence and testing of one asset addition.

49. Based on the work performed, operational matters were identified in relation to the codification of assets that were considered to present low risk. These were reported to Office Management in a separate memorandum.

50. Travel management was assessed as low risk during the audit and, therefore, was not tested.

C.5 – INFORMATION AND COMMUNICATION TECHNOLOGY

NOT ASSESSED

51. This area was assessed as low risk during the audit and, therefore, was not tested.

C.6 – SAFETY AND SECURITY MANAGEMENT

SOME IMPROVEMENT NEEDED

Issue 7 Inadequate security management

Unauthorized establishment of a new field office

52. According to policy guidance,²⁴ relocation to a UNFPA stand alone or multiple agencies co-shared/co-located common premises requires receiving endorsement from UNFPA decision making entities,

²⁴ Guidance Note on Office Relocation.

including the Division for Management Services, the Information Technology Solutions Office, and the Office of Security Coordinator (OSC).

53. In February 2024, the Office established a new field office in the UN Common House of Segou, Mali, without obtaining the required clearance. While the Office conducted an on-site assessment of the premises, it did not seek or obtain the necessary approvals from the Office of Security Coordinator before establishing the office.

Incomplete Business Continuity Plan and inadequate follow-up of the implementation of security recommendations

54. According to policy,²⁵ the Business Continuity Focal Points compile the Business Continuity Management concept for their business units, as developed by the Crisis Response Team, into the Business Continuity Plan (BCP) format in accordance with the BCP template. The policy applies to all UNFPA offices, including Headquarters business units, regional offices, subregional offices, liaison offices, country offices and field offices.

55. OAI's review of the Office's BCP indicates that it only covers the main office in Bamako and does not include its five decentralized offices, leaving these locations without a documented plan for maintaining operations during disruptions.

56. Further, a Security Assistance Mission (SAM) was conducted in February-March 2023 by UNFPA's OSC and issued 38 recommendations for the Office, with specific deadlines for implementation (30, 60, and 90 days). However, as at the time of the audit field mission in January 2025, 11 recommendations remained unimplemented. Office Management explained that they had not established a regular follow-up and reporting mechanism to track the implementation of SAM recommendations.

ROOT CAUSE	<i>Guidance: Inadequate supervision at the Country Office level (inadequate oversight to ensure compliance with security policies and procedures and timely follow up of recommendations resulting from a Security Assistance Mission).</i>
IMPACT	<i>Inadequate security management could disrupt operations and expose staff and assets to security risks, potentially damaging UNFPA's reputation and hindering its ability to deliver services and fulfill its mandate.</i>
CATEGORY	<i>Operational.</i>

Recommendation 7	Priority: High
Enhance security management by: (a) obtaining the required endorsements for the decentralized field offices; (b) updating the Office's Business Continuity Plan to cover all UNFPA offices in Mali; and (c) implementing all outstanding recommendations from the 2023 Security Assistance Mission.	
Manager Responsible for Implementation: Representative	
Status: Agree	
Management action plan: Office Management acknowledges the recommendations to strengthen the security and business continuity framework and is committed to implementing the following actions: <ul style="list-style-type: none"> a) Update the BCP to ensure comprehensive coverage of all UNFPA offices in Mali, including decentralized field offices. This update will specifically consider the contractual status of personnel in decentralized offices (e.g., Service Contract or Individual Contractor holders) when assigning roles and responsibilities, to ensure appropriate delegation and effective response in various scenarios. b) Conduct training for all staff on the updated BCP. c) Immediately initiate the process of obtaining the required endorsements for the decentralized field offices from the designated entities. 	

²⁵ Policy and Procedures for Business Continuity Management.





The Office has already undertaken the following actions: A review of the 38 recommendations made by the SAM in 2023 which resulted in 25 eligible recommendations. The list has been submitted to the new Regional Security Advisor for approval. The Office will then proceed with the implementation of the recommendations, including field visits by the Local Security Associate to the different field offices.

Estimated completion date: *June 2025*

ANNEX 1 - DEFINITION OF AUDIT TERMS

A. AUDIT RATINGS

Audit rating definitions, adopted for use in reports for audit engagements initiated as from 1 January 2016,²⁶ are explained below:

▪ 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>
▪ 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>
▪ 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>
▪ Unsatisfactory		<p>The assessed governance arrangements, risk management practices and controls were not adequately established or functioning to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issues identified could seriously compromise the achievement of the audited entity or area's objectives. Urgent management action is required to ensure that the identified risks are adequately mitigated.</p>

B. CATEGORIES OF ROOT CAUSES AND AUDIT ISSUES

Guidelines: Absence of written procedures to guide staff in performing their functions

- Lack of or inadequate corporate policies or procedures
- Lack of or inadequate Regional and/or Country Office policies or procedures
- Inadequate planning
- Inadequate risk management processes
- Inadequate management structure

Guidance: Inadequate or lack of supervision by supervisors

- Lack of or inadequate guidance or supervision at the Headquarters and/or Regional and Country Office level
- Inadequate oversight by Headquarters

Resources: Insufficient resources (funds, skills, staff) to carry out an activity or function:

- Lack of or insufficient resources: financial, human, or technical resources
- Inadequate training

Human error: Un-intentional mistakes committed by staff entrusted to perform assigned functions

Intentional: Intentional overriding of internal controls.

Other: Factors beyond the control of UNFPA.

²⁶ Based on the proposal of the Working Group on harmonization of engagement-level audit ratings approved by the United Nations Representatives of Internal Audit Services (UN-RIAS) in September 2016.

C. PRIORITIES OF AGREED MANAGEMENT ACTIONS

Agreed management actions are categorized according to their priority, as a further guide to Management in addressing the related issues in a timely manner. The following priority categories are used:

- **High** Prompt action is considered imperative to ensure that UNFPA is not exposed to high risks (that is, where failure to take action could result in critical or major consequences for the organization).
- **Medium** Action is considered necessary to avoid exposure to significant risks (that is, where failure to take action could result in significant consequences).
- **Low** Action is desirable and should result in enhanced control or better value for money. Low priority management actions, if any, are discussed by the audit team directly with the Management of the audited entity during the course of the audit or through a separate memorandum upon issued upon completion of fieldwork, and not included in the audit report.

D. CATEGORIES OF ACHIEVEMENT OF OBJECTIVES

These categories are based on the COSO framework and derived from the INTOSAI GOV-9100 Guide for Internal Control Framework in the Public Sector and INTOSAI GOV-9130 ERM in the Public Sector.

- **Strategic** High level goals, aligned with and supporting the entity's mission
- **Operational** Executing orderly, ethical, economical, efficient, and effective operations and safeguarding resources against loss, misuse, and damage
- **Reporting** Reliability of reporting, including fulfilling accountability obligations
- **Compliance** Compliance with prescribed UNFPA regulations, rules, and procedures, including acting in accordance with Government Body decisions, as well as agreement with specific provisions

GLOSSARY

Acronym	Descriptions
BCP	Business Continuity Plan
CPD	Country Programme Document
CPM	Career and Performance Management
CSIP	Capacity Strengthening Implementation Plan
FACE	Funding Authorization and Certificate of Expenditure
FEFO	First-Expired First-Out
IIA	Institute of Internal Auditors
IP	Implementing Partner
IPAS	Implementing Partner Assurance System
LMA	Last Mile Assurance
LMIS	Logistics Management Information System
LTA	Long Term Agreement
NGO	Non-Governmental Organization
OAIS	Office of Audit and Investigation Services
OSC	Office of Security Coordinator
PSEA	Protection from Sexual Exploitation and Abuse
PSEAH	Protection from Sexual Exploitation and Abuse and Harassment
PSP	Payment Service Provider
QSR	Quarterly Stock Review
RH	Reproductive Health
RRF	Results and Resources Framework
RRP	Results and Resources Plan
SAM	Security Assistance Mission
SDP	Service Delivery Point
SOP	Standard Operating Procedure
SEA	Sexual Exploitation and Abuse
UN	United Nations
UNFPA	United Nations Population Fund
UNPP	United Nations Partner Portal
US\$	United States Dollars
WPR	Workplan Progress Report