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DIVISION FOR OVERSIGHT SERVICES

DESK AUDIT
OF THE UNFPA COUNTRY OFFICE
IN HONDURAS

FINAL REPORT
N° HND-101

13 May 2013

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EXECUTIVE SUMMARY

1. The Division for Oversight Services (DOS) performed a desk audit of the UNFPA Country Office (the Office) in Honduras from November 2012 to January 2013. The audit covered the period from 1 January 2010 to 31 December 2011. Expenditures related to programme delivery and operations activities executed in 2012 were covered by the audit as considered appropriate in the circumstances.

Background

2. The activities covered by the desk audit corresponded primarily to the sixth Country Programme 2007-2011 approved by the Executive Board in 2006, with total expenditures of USD 12.5 million in the five-year cycle. Total expenditures in the biennium 2010-2011 covered by the audit amounted to USD 7.4 million, allocated to 22 projects executed by 27 implementing partners (USD 1.9 million) and by UNFPA (USD 5.5 million)¹. Over half (51 per cent) of the expenditures for the period under review related to the reproductive health component, focused on the right to sexual and reproductive health and on the prevention of HIV and AIDS. Gender activities accounted for 17 per cent of the expenditures and focused on ensuring that institutional mechanisms and social and cultural practices promote and protect the rights of women and girls and advance gender equity. Population and development activities accounted for 16 per cent of expenditures, focused on policies for poverty reduction and youth participation in the political, economic and social spheres. Management and programme coordination and assistance costs accounted for the remaining 16 per cent of the expenditures.

Methodology and scope

3. The audit was conducted in accordance with the *International Professional Practices Framework of the Institute of Internal Auditors*, which requires 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.

4. The audit included: (a) the analytical review of Atlas financial and project management information; (b) the review of selected documents, records and reports; (c) the review of documentary evidence supporting programme planning and implementation activities for selected projects; (d) the review of selected financial transactions; and (e) management inquiries on matters arising from the procedures applied. The work was conducted out of Headquarters and no field mission was undertaken.

Audit rating

5. The audit indicates that, for the period covered, the risk management performance of the Office was **'Partially Satisfactory'**, which means that, overall, governance, risk management and internal control processes were adequately established and functioning well. However, some issues were identified that, if not addressed by management, may negatively affect the achievement of the objectives of the Office. Ratings by key audit area are summarized in the following page:

¹ Source: COGNOS project monitoring reports.

Audit ratings by key audit area		
Office Governance		Satisfactory
<i>Organizational structure</i>		<i>Satisfactory</i>
<i>Staffing</i>		<i>Satisfactory</i>
Programme Management		Partially satisfactory
<i>Programme planning, implementation and monitoring</i>		<i>Partially Satisfactory</i>
<i>National execution (NEX)</i>		<i>Partially satisfactory</i>
<i>Inventory management</i>		<i>Satisfactory</i>
<i>Management of non-core funding</i>		<i>Partially satisfactory</i>
Operations Management		Partially satisfactory
<i>Human resources management</i>		<i>Satisfactory</i>
<i>Procurement</i>		<i>Unsatisfactory</i>
<i>Financial management</i>		<i>Satisfactory</i>
<i>General administration</i>		<i>Satisfactory</i>
<i>Information and communications technology</i>		<i>Satisfactory</i>
<i>Security management</i>		<i>Not assessed</i>

Key findings and recommendations

6. The audit identified areas where the Office's practices were fully compliant with established policies and procedures. Coordination and monitoring mechanisms are in place to allow a proper follow-up of Office activities. A comprehensive fraud and operational risk assessment action plan covering the areas of external relations, governance and programme and operations management was completed by the Office. Changes to annual work plans were properly documented and supported. Payments of per-diem allowances to meeting and training participants were managed through a local bank, minimizing the risks associated with handling cash payments. Receipt and inspection forms were consistently used by the Office to ascertain the accuracy and completeness of goods received before payments were made to vendors.

7. The audit also identified a number of opportunities for improving programme and operation activities and controls. There is a need to enhance the programme planning process, specifically by ensuring that budgets for activities included in annual work plans are clearly documented and that the programmatic and operational capacity of implementing partners is properly assessed. Management has already taken action to enhance the processes in place in both areas. In the area of operations, increased attention is required to ensure that purchases and long term agreements are approved by the appropriate level of management, that management decisions are complied with and that long term agreement thresholds are committed to. The audit report includes four recommendations to help the Office address these matters, three of them assessed as high priority.

Management response

8. The Office agrees with the outcome of the audit and with the recommendations included in this report, and has already started to take action to implement them.

9. The DOS team would like to thank the management and staff of the Office and of the different Headquarters units for their cooperation and assistance throughout the audit.

I. OBJECTIVES, SCOPE AND METHODOLOGY

1. The desk audit covered the period from 1 January 2010 to 31 December 2011. Expenditures related to programme delivery and operations activities executed in 2012 were covered by the audit as considered appropriate in the circumstances.
2. The objectives of the desk audit were to:
 - a) Assess the appropriateness of the financial transactions selected for examination in the context of the Office programmatic and operational interventions;
 - b) Assess whether the selected financial transactions were:
 - Completed in compliance with all applicable policies and procedures;
 - Properly authorized; and
 - Accurately recorded and reported;
 - c) Obtain evidence of the operating effectiveness of key controls implemented by the Office to mitigate risks identified through the procedures applied; and
 - d) Provide concrete and practical recommendations to the CO to improve risk management and control in the areas covered by the desk audit.
3. The audit was conducted in accordance with the *International Professional Practices Framework of the Institute of Internal Auditors*, which requires 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.
4. The audit included: (a) the analytical review of Atlas financial and project management information; (b) the review of selected documents, records and reports; (c) the review of documentary evidence supporting programme planning and implementation activities for selected projects; (d) the review of selected financial transactions; and (e) management inquiries on matters arising from the procedures applied. The work was conducted out of Headquarters and no field mission was undertaken.
5. The engagement was conducted by a team of DOS internal audit staff, from November 2012 to January 2013. No field visits took place as part of the desk audit. The findings and recommendations resulting from the audit were discussed extensively with the Office's management and staff through a webinar exit meeting held on 28 January 2012. Comments and clarifications provided by management subsequent to the exit meeting were reflected in a draft report submitted to the Office's management on 29 April 2013, and a final management response was received on 15 May 2013.

II. BACKGROUND

6. Honduras has a population estimated at 7.8 million and a per capita gross domestic product of USD 2,247². Nearly 57 per cent of Hondurans are younger than 25 years old and, in 2010, nearly 60 per cent of households lived below the poverty line, with 39 per cent of the population living in extreme poverty³. The maternal mortality ratio stood at 100 deaths per 100,000 live births in 2010⁴, compared to 182 deaths per 100,000 births in 1990, still behind the target of 46 maternal deaths per 100,000 births in 2015⁵. More than 28,000 people are registered as living with HIV and AIDS, with the majority of new infections occurring among young people. The proportion of women among new infections is increasing, with the ratio of men to women living with HIV reaching 1:1 in 2010⁶.

7. The activities covered by the desk audit corresponded primarily to the sixth Country Programme (CP) 2007-2011 approved by the Executive Board in 2006, with total budgeted expenditures of USD 12.5 million in the five-year cycle. Total expenditures in the biennium 2010-2011 covered by the audit amounted to USD 7.4 million, allocated to 22 projects executed by 27 different implementing partners (IPs - USD 1.9 million) and by UNFPA (USD 5.5 million). Over half (51 per cent) of the expenditures for the period under review related to the reproductive health component, focused on the right to sexual and reproductive health and on the prevention of HIV and AIDS. Gender activities accounted for 17 per cent of the expenditures and focused on ensuring that institutional mechanisms and social and cultural practices promote and protect the rights of women and girls and advance gender equity. Population and development activities accounted for 16 per cent of expenditures, focused on policies for poverty reduction and youth participation in the political, economic and social spheres. Management and programme coordination and assistance (PCA) costs accounted for the remaining 16 per cent of the expenditures.

8. During the period under review, the Office was managed by a Representative until October 2011 and an Officer-in-Charge (OIC) from October 2011 to May 2012. At the time of the audit, the Office was managed by a new Representative, who joined the Office in May 2012.

² World Bank indicators - 2012.

³ Country Programme document for Honduras (2012-2016).

⁴ Trends in Maternal Mortality: 1990 to 2010. WHO, UNICEF, UNFPA and the World Bank estimates.

⁵ Millennium Development Goals Honduras 2010; Third Country Report.

⁶ Country Programme document for Honduras (2012-2016).

III. DETAILED FINDINGS

A. OFFICE GOVERNANCE

SATISFACTORY

Good practices identified

9. The desk audit noted a number of relevant initiatives implemented by the Office since the second half of 2012, including the following:

- a) Coordination and monitoring mechanisms that allow for a proper follow-up of the Office activities. Senior management team meetings, including programme and operations key staff, are held on a weekly basis to plan and monitor strategic commitments and actions to be undertaken by the Office. A task matrix was issued and shared with the staff to ensure that all activities identified are executed in a timely manner. Staff meetings are held on a monthly basis to share information on programme implementation and the strategic direction of the Office; and
- b) An enhanced fraud and operational risk assessment action plan was developed, covering the areas of external relations, governance, and programme and operations management. For each area, potential risks and control activities mitigating the risks noted were identified, and a risk rating was provided. For each high risk area, the related controls were assigned to different staff members for implementation within a specific timeframe.

A.1 - ORGANIZATIONAL STRUCTURE

SATISFACTORY

10. Work performed in this area involved the review of the adequacy of the organizational structure arrangements in place and their alignment to the requirements of CP delivery and operations management. While no reportable issues were noted, it is pertinent to highlight that only 30 per cent of the Office's total staff of 27, including fixed term appointments and service contract holders (SCs), perform programme and technical functions, with the remaining 70 per cent devoted to administrative functions. The high levels of direct execution lead to this high level of administrative staff, as a risk mitigation strategy to manage the larger number of transactions required for the implementation of programme activities. Staffing arrangements may need to be reassessed once management is comfortable with the IPs' capacity and is able to leverage more on national execution.

A.2 - STAFFING

SATISFACTORY

11. No reportable issues were identified based on the audit work performed in this area, which involved the review of the number and capacity of the Office's staff versus the needs of the CP delivery requirements, considering the current implementation modalities.

B. PROGRAMME MANAGEMENT

PARTIALLY SATISFACTORY

Good practices identified

12. The desk audit noted that the Office properly documented and supported annual work plan (AWP) changes and adjustments in response to changes to programme implementation activities requested by its implementing partners (IPs) throughout the year.

B.1 - PROGRAMME PLANNING, IMPLEMENTATION AND MONITORING**PARTIALLY SATISFACTORY**

13. During the period under review, the Office implemented 22 projects at a cost of USD 6.3 million, inclusive of PCA expenditures. Work performed in this area included the review of AWP, monitoring reports and other supporting evidence of programme planning, implementation and monitoring activities for two of the projects with aggregated expenditures of USD 2.7 million or 43 per cent of total programme implementation expenditures.

Limited level of detail of AWP budget calculations

14. The AWPs developed by the Office for the period under review clearly documented the activities to be implemented for each project and their corresponding budgets. However, budget estimates, including the assumptions and criteria used for developing them, were not clearly supported and documented. The lack of well documented budget estimates could lead to excessive or insufficient budgets and the need to re-programme activity level budgets, increasing the workload of programme and operations staff. No recommendation is provided with regards to this matter as the 2013 AWPs, developed before the completion of the audit, document detailed activity level budgets, broken-down by cost type, and the assumptions used to develop the budget estimates.

B.2 - NATIONAL EXECUTION (NEX)**PARTIALLY SATISFACTORY**

15. National execution (NEX) amounted to USD 1.9 million during the period under review (26 per cent of total programme implementation expenditures), representing programme activities implemented by 27 government and non-governmental organization (NGO) IPs. The low level of NEX was attributed by the Office to weak IP capacity. Procedures performed in this area included the review of NEX audit reports, cash advances and certificates of expenditures for the two most significant IPs, which reported programme implementation expenditures of USD 384,235 (20 per cent of total NEX expenditures) during the period under review. Seven NEX audits were performed in 2011 and ten were performed 2010, covering 64 per cent and 65 per cent of NEX expenditures in 2011 and 2010, respectively. The 2011 audit reports were all unqualified; one audit report was qualified in 2010 with a total unsupported balance of USD 15k or two per cent of the audited balance.

The implementing partner capacity assessment process should be enhanced

16. The audit noted that, out of 27 IPs engaged for programme implementation purposes during the period under review, only eight -or 30 per cent- were subject to some sort of capacity assessment at the time they were engaged. The Office completed financial assessments of 12 IPs in 2008, seven of which were engaged for programme implementation purposes in the period under review. The assessments were completed by Office staff, using the micro-assessment questionnaires of the Harmonized Approach to Cash Transfers (HACT) framework. HACT micro-assessments of two IPs were performed in 2010, including one IP that was previously assessed in 2008.

17. At the time of completion of the audit, the Office had completed assessments of IPs to be engaged in 2013 using UNFPA's Implementing Partner Capacity Assessment Tool (IPCAT). Therefore, no recommendation is provided with regards to this matter. However, no comprehensive capacity development plan has yet been implemented by the Office to help the IPs address the capacity gaps identified by the assessments.

RECOMMENDATION 1**PRIORITY: MEDIUM**

Develop and implement an IP capacity development plan to address the most significant needs identified in the capacity assessments.

RESPONSIBLE MANAGER: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *30 November 2013*

The following actions have been identified and incorporated in the 2013 Office Management Plan to meet this requirement:

- 1) Review and consolidate the information in the IPCAT's completed (May 2013);*
- 2) Design capacity development action plans by IP and timeframes (June 2013);*
- 3) Implement capacity development plans and perform quarterly monitoring; and*
- 4) Review and evaluate the monitoring tool (November 2013).*

B.3 - INVENTORY MANAGEMENT**SATISFACTORY**

18. During the period under review, the Office procured contraceptives at a cost of USD 158,959, medical equipment at a cost of USD 52,427 and midwifery kits at a cost of USD 10,866. No reportable matters were identified from the work performed in this area on a sample of purchases amounting to USD 123,737 (56 per cent of the total procured), which covered the review of documentary evidence supporting the procurement process and goods distribution.

B.4 - MANAGEMENT OF NON-CORE FUNDING**PARTIALLY SATISFACTORY***Delayed implementation of non-core funded projects*

19. The Office entered into an agreement in November 2008 with UNICEF on a joint programme focused on municipal services for adolescent health and HIV/AIDS prevention. The agreement provided UNFPA funding in the amount of CAN 5.0 million, with an original fund expiry date of 31 March, 2013. The audit noted that, as at December 2011, the Office had received approximately CAN 3.6 million, or 71 per cent of the funds committed, and had only implemented activities for approximately 60 per cent of that amount. The remaining funds committed were received in March 2012.

20. The implementation delay was partly attributable to the political events of 2009, which halted the programme at the government counterpart, and partly to weak monitoring of the project by the Office. In 2012, realizing that over 75 per cent of the life of the agreement had elapsed and its inability to meet the agreed-upon deadline, the Office negotiated an amendment to extend the agreement expiry date to 31 March 2014 and agreed to reimburse an amount of CAN 345,000, relating to programme activities that the Office will not be able to implement.

21. No recommendation is provided with regards to this matter in consideration of the coordination and monitoring mechanisms introduced by the Office since the second half of 2012, as detailed in paragraph 9(a) of this report.

C. OPERATIONS MANAGEMENT**PARTIALLY SATISFACTORY**Good practices identified

22. The desk audit noted the following good practices in the area of operations management:

- a) The Office engaged a local bank to manage daily subsistence allowance (DSA) payments to meeting and training participants. This approach transferred the financial and safety risks to the bank, which assumed responsibility to mobilize its staff and vehicles to perform the payments to participants; and
- b) Receipt and inspection forms were consistently used by the Office to ascertain the accuracy and completeness of goods received before payments were made to vendors.

C.1 - HUMAN RESOURCES MANAGEMENT**SATISFACTORY**

22. No reportable issues were identified based on the work performed in this area for the period under review, which included the analytical review of payroll expenditures of USD 1.5 million (the payroll process is managed by UNDP), the analytical review of SC and special service agreement (SSA) expenditures of approximately USD 508,000, and the testing of a sample of six out of the 68 SCs and SSAs engaged by the Office, which received payments amounting to approximately USD 200,000 (39 per cent of total SC and SSA costs incurred by the Office) during the period, for compliance with the applicable policies and procedures and linkage to the corresponding AWP.

C.2 - PROCUREMENT**UNSATISFACTORY**

23. During the period under review, the Office procured goods and services in the amount of USD 3.4 million through 7,510 purchase vouchers, with an average of USD 458 per voucher. Work performed in this area included the review of a sample of 20 large purchases amounting to USD 554,386 chosen from vendors with aggregated procurements of USD 1.7 million, for compliance with policies and procedures in the areas of bidding, vendor selection, procurement committee review and approval, contract award, receipt of goods, and accounts payable, as well as linkages to the corresponding AWP.

Purchases against one LTA exceeded the thresholds approved by the HQ Contract Review Committee

24. The Office submitted for Headquarters Contract Review Committee (HQ CRC) approval all Long Term Agreements (LTAs) and purchases from vendors in excess of the cumulative threshold of USD 100,000 during the period under review. The audit noted however that the value of one LTA awarded by the Office exceeded the threshold amount approved by the HQ CRC of USD 112,400 by USD 157,600, or 140 per cent. In addition, the amount of actual goods and services procured from the vendor exceeded the HQ CRC approved amount by USD 245,282, or 209 per cent, without seeking an additional approval.

25. It should be noted that, in a previous internal audit report issued in 2011, DOS recommended HQ management to introduce system-based controls that would detect purchases for amounts exceeding the thresholds approved by the HQ CRC. This recommendation is in process of being implemented at the time of this audit.

Purchases were not submitted for approval to the Local Contract Review Committee

26. The Office does not have its own Local Contract Review Committee (LCRC) and instead relies on UNDP’s local Contract, Asset and Procurement (CAP) Committee for the approval of purchases with values ranging between USD 30,000 and USD 99,999.

27. The audit noted that the Office did not seek the CAP Committee’s approval for local procurement transactions from three different vendors, each with transactions exceeding the USD 30,000 threshold established in the procurement policies and procedures manual, for an aggregated amount of USD 111,290. CAP Committee approval was, however, adequately sought for seven other local procurements transactions in excess of the USD 30,000 threshold.

IMPACT *Best value for money may have not been obtained.*
 ROOT CAUSE *Guidance (inadequate supervision at the Office level).*
 CATEGORY *Compliance.*

RECOMMENDATION 2 **PRIORITY: HIGH**

Implement supervisory controls to ensure that LTAs do not exceed the amounts approved by the HQ CRC or the UNDP CAP.

RESPONSIBLE MANAGER: *Representative* STATUS: *Agree*
MANAGEMENT ACTION PLAN: DUE DATE: *31 December 2013*

Office management will ensure compliance with LTA authorized thresholds and instances of approval as established in the procurement policies and procedures manual. Copy of approval minutes, as applicable, will be included as supporting documentation in every procurement process.

RECOMMENDATION 3 **PRIORITY: HIGH**

Implement supervisory controls to ensure that actual procurements from vendors under LTAs do not exceed the agreements’ values.

RESPONSIBLE MANAGER: *Representative* STATUS: *Agree*
MANAGEMENT ACTION PLAN: DUE DATE: *31 December 2013*

Office management will ensure compliance with agreements’ values from vendors under LTA’s through the closely monitoring of ATLAS reports by vendor, where information will be analyzed before awarding a PO or contract.

RECOMMENDATION 4**PRIORITY: HIGH**

Implement supervisory controls to ensure that procurements from a single vendor exceeding the applicable thresholds identified in the procurement policy are submitted for approval to the UNDP CAP.

RESPONSIBLE MANAGER: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *20 December 2013*

A thorough monitoring will be provided through reports generated from ATLAS where information will be analyzed before awarding a PO or contract in order to ensure that accumulated amounts by vendor do not exceed the approved thresholds. These reports will be issued and attached as supporting documentation to each payment process. The Office will ensure the compliance with the procurement policies and procedures manual in every procurement process.

C.3 - FINANCIAL MANAGEMENT**SATISFACTORY**

28. No reportable issues were identified from the work performed in this area, which included the review of the accuracy, authorization and proper processing of journal entries (JEs) and accounts payable journal vouchers (APJVs) and the coding of transactions to the correct account and fund codes.

C.4 - GENERAL ADMINISTRATION**SATISFACTORY**

29. Work in this area was focused on travel expenditures and the asset management process. Travel expenditures amounted to USD 258,165 during the period under review. Of this total, USD 164,430 corresponded to 844 payments of Daily Subsistence Allowance (DSA) with an amount of USD 195 per transaction. Work performed included an analytical review of expenditures, which showed little fluctuation between 2010 and 2011. In addition, we tested a sample of five payments to staff members with total DSA payments of approximately USD 45,000, or 29 per cent of total DSA balance, for compliance with travel policies and procedures.

30. Fixed assets purchases totaled USD 390,514 for the period under review. Work performed in this area focused on assessing the process implemented by the Office to comply with asset management policies and procedures. No reportable issues were identified as a result of the work performed.

C.5 - INFORMATION AND COMMUNICATIONS TECHNOLOGY**SATISFACTORY**

31. Work in this area was limited to testing of compliance with the annual Atlas access rights review, which was completed in a timely manner. No reportable issues were identified based on this work.

ANNEX 1

Definition of Audit Terms

A. AUDIT RATINGS

Effective 1 January 2010, the internal audit services of UNDP, UNFPA, UNICEF, UNOPS and WFP use revised harmonized audit rating definitions, as described below:

- **Satisfactory** - Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.
- **Partially Satisfactory** - Internal controls, governance and risk management processes were adequately established and functioning well. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.
- **Unsatisfactory** - Internal controls, governance and risk management processes were either not established or functioning well. The issues were such that the achievement of the objectives of the audited entity could be seriously compromised.

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.

C. PRIORITIES OF AUDIT RECOMMENDATIONS

Audit recommendations are categorized according to their priority, as a further guide to management in addressing the related issues in a timely manner. The following categories of priorities 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 recommendations, if any, are discussed by the audit team directly with the management of the audited entity during the course of the audit or through a separate memorandum upon issued upon completion of fieldwork, and not included in the audit report.

D. CATEGORIES OF ACHIEVEMENT OF OBJECTIVES

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

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

GLOSSARY

AM	Asset Management
Atlas	UNFPA's ERP (Enterprise Resource Planning) system
AWP	Annual Work Plan
CO	Country Offices
Cognos	UNFPA's Management Reporting System
CP	Country Programme
CRC	Contracts Review Committee
DOS	Division for Oversight Services
DSA	Daily Subsistence Allowance
FTA	Fixed-Term Appointment
HQ	Headquarters
IP	Implementing Partner
LTA	Long Term Agreement
MoH	Ministry of Health
NEX	National Execution
OFA	Operating Fund Account
OMP	Office Management Plan
PCA	Programme Coordination Assistance
PO	Purchase Orders
PSB	Procurement Services Branch
SC	Service Contracts
SSA	Special Service Agreements
USD	United States Dollars

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