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Annex 2

Basis of the 2023 OAI opinion on the UNFPA governance, risk management, and internal control processes

Report of the Office of Audit and Investigation Services on UNFPA internal audit and investigation activities in 2023

(DP/FPA/2024/6)

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Annex 2: Basis of the 2023 OAIS opinion on UNFPA governance, risk management, and internal control processes

1. In accordance with Executive Board decision 2015/13 of June 2015, OAIS provides, in its annual reports to the Executive Board, an opinion on the adequacy and effectiveness of UNFPA's governance, risk management, and control (GRC) processes. The 2023 opinion is based on the scope and results of work undertaken by OAIS in the year, as set out in the body of the annual report (DP.FPA.2024.6). The overall (organizational level) OAIS opinion on the UNFPA GRC processes is set out in Section III of the annual report. This annex provides additional details on the basis, scope, and exclusions of the overall opinion.

2. The overall opinion of OAIS is that the UNFPA GRC processes were '*partially satisfactory, with some improvement needed*,' which means that the assessed processes were adequately designed and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved. The issues and improvement opportunities identified did not significantly affect the achievement of the audited entity/area objectives. Management action is recommended to ensure that identified risks are adequately mitigated.

3. The opinion is based on the following:

- (a) Results of OAIS audits concluded between 1 January and 31 December 2023 and cumulative audit knowledge and experience stemming from OAIS audits completed in previous years, as considered relevant;
- (b) Status of implementation of internal audit recommendations;
- (c) Second line of defence controls based on reports obtained from management;
- (d) Consideration of material deficiencies in the overall UNFPA framework of governance, risk management and controls that might individually or collectively diminish the achievement of the organization's objectives, as noted in the following:
 - (i) Harmonized approach to cash transfers audits;
 - (ii) Findings and recommendations reported by the United Nations Board of Auditors in its observation memoranda for the audit of the UNFPA financial statements for 2023;
 - (iii) Substantiated investigation cases in 2023 involving allegations impacting UNFPA financial resources, personnel and beneficiary well-being, as well as overall reputational risks; and
 - (iv) Results of strategic and fraud-risk assessments completed as part of the enterprise risk management (ERM) process implemented by management, to the extent available, when preparing this opinion.

4. In February 2024, OAIS received a letter from management indicating actions/decisions taken to address matters raised in the 2022 OAIS opinion on the organization's GRC processes. These are reflected in paragraphs 21 to 24.

5. In 2023, OAIS conducted its internal audit work, as well as rendered its overall opinion on UNFPA's GRC processes in conformance with the International Standards for the Professional Practice of Internal Auditing (hereafter referred to either as ISPPA or the *Standards*) and the Code of Ethics of the Institute of Internal Auditors, which were adopted for use by the Representatives of the Internal Audit Services of the United Nations system organizations in June 2002.

6. Consistent with previous years, in 2023 UNFPA outsourced significant functions and business processes to other United Nations system organizations, including: (a) selected human resources management activities; (b) payroll preparation and payment for staff and service contract holders; (c) payment processing; (d) treasury management; (e) hosting and management of the new enterprise resource planning (ERP) system "Quantum"; and (f) other information technology services. UNFPA management relied on the management and fiduciary oversight activities undertaken by the United Nations organizations to which the functions were outsourced with respect to the adequacy and effectiveness of the related governance, risk management, and internal control processes. The outsourced functions are subject to the provisions on internal audit provided for in the respective United Nations organizations' policies and procedures and are not covered by the OAIS opinion. OAIS received confirmation from UNDP's Office of Audit and

Investigations that most of these outsourced functions have been covered by its audits in recent years ranging from 2017 to 2023.

7. UNFPA also outsourced numerous information and communications technology functions, including the hosting of significant systems (e.g., email, cloud storage, website hosting), to third-party service providers. These are subject to the provisions on internal audit provided for in the respective third parties' policies and procedures and are also not covered by the OAIS opinion.

Results of audits concluded in 2023

8. OAIS provides opinions on the organization's GRC processes at two different levels: (a) at the engagement level, as indicated in Table 1 below; and (b) at the organizational level, as described in paragraph 2 above. Accordingly, based on the results of audit engagements concluded in 2023, and in conformance with the *Standards*,¹ OAIS provided engagement level GRC opinions (country or regional offices, business units or processes), which were reflected in the respective internal audit reports. Table 1 shows that, in 2023, 17 per cent (nil in 2022) of the audit engagements concluded were assessed as 'satisfactory', 50 per cent (6 per cent in 2022) 'partially satisfactory, with some improvement needed', while 29 per cent (33 per cent in 2021) were assessed as 'partially satisfactory, with major improvement needed'. Four per cent of the reports (nil in 2022) were 'unsatisfactory'.

9. None of the issues identified in the reports assessed as 'partially satisfactory, with major improvement needed' or 'unsatisfactory' were significant enough as to seriously compromise the achievement of UNFPA objectives.

Table 1: Ratings for audits/assessments undertaken in 2023 vs. 2022

Ratings	2023	% of total	2022	% of total
Satisfactory	4	17	0	0
Partially satisfactory, with some improvement needed	12	50	6	67
Partially satisfactory, with major improvement needed	7	29	3	33
Unsatisfactory	1	4	0	0
Different rating scale ²	0	0	0	0
Total number of reports	24		9	

Status of implementation of audit recommendations

10. The 24 audit reports issued in 2023 (see Table 1) resulted in 235 recommendations (see Table 2), which represents a 122 per cent increase compared to the 106 recommendations issued in the 9 reports of 2022. Of the 235 recommendations, 123 were rated as 'high priority' (63 in 2022).

11. Review of outstanding recommendations as of 31 December 2023 showed an increase from prior year levels. As of that date, there were 294 outstanding recommendations compared to 115 at the end of 2022 (see Table 2). Of the 294 outstanding recommendations in 2023, 212 had due dates for implementation in 2024 and beyond. The remaining 82 recommendations were overdue for implementation, with 20 outstanding for less than 12 months, 47 for periods between 12 and 18 months, and 15 for more than 18 months.

12. No recommendation was closed in 2023 based on management disagreement, management's acceptance of risks, or being overtaken by events and therefore no longer applicable or implementable.

¹ ISPPIA 2410.A1 – Opinion at the engagement level

² The assessment of the ERM was rated as "Developing" and the outsourced financial audit of a project in Guatemala had an unqualified audit opinion and no audit recommendation was provided.

Table 2: Recommendations by audit area and priority rating – 2022 and 2023

	Priority Rating					
	High	Medium	Total	High	Medium	Total
Recommendations issued:	2023			2022		
Governance	47	34	81	27	5	32
Programme Management	53	41	94	28	17	45
Operations Management	19	36	55	8	21	29
Support to and Oversight of Country Offices	4	1	5			
Sub-total of recommendations issued during the year (%)	123	112	235	63	43	106
	52	48	100	59	41	100
Outstanding recommendations:	31-Dec-23			31-Dec-22		
Governance	65	35	100	29	5	34
Programme Management	72	49	121	9	18	27
Operations Management	26	43	69	30	24	54
Support to and Oversight of Country Offices	3	1	4			
Sub-total outstanding recommendations at year end (%)	166	128	294	68	47	115
	56	44	100	59	41	100

13. As indicated in paragraphs 3 (c) and (d), OASIS also took into consideration the following processes and control mechanisms that UNFPA management put in place in implementing its internal control framework and risk management. These include audits of funds transferred to implementing partners, the results of the organization's ERM process, as well as reported actions and decisions taken to address matters raised in the OASIS 2022 opinion on UNFPA's GRC processes. This practice conforms with the *Standards*³ and is outlined in the following paragraphs.

Audits of fund transfers to implementing partners

14. Management engages external professional services firms to conduct independent audits of fund transfers to implementing partners under the harmonized approach to cash transfer (HACT).⁴

15. OASIS leverages the results of HACT audits to obtain additional assurance on how the cash transfers are made and accounted for. For purposes of the 2023 OASIS annual report, results of the 2022 audits were considered.

16. Table 3 below indicates the total expenditures audited and the audit opinions rendered in each year over a three-year period (2020-2022). Expenditures incurred by implementing partners increased from \$384 million in 2020 to \$462 million in 2022, an increase of \$78 million (20 per cent). Audit coverage of the expenditures also increased from \$251 million to \$335 million, an increase of \$84 million or 33 per cent.

17. In terms of audit opinions, unmodified⁵ audit opinions for 2022 implementing partner financial statements were 93 per cent of total audit reports issued (92 per cent in 2020). The percentage of modified opinions (qualified⁶

³ Standard 2050

⁴ The Harmonized Approach to Cash Transfers (HACT) framework was first adopted in 2005 by UNDP, UNICEF, UNFPA and WFP, and represents a common operational (harmonized) framework for transferring cash to government and non-governmental IPs.

⁵ An unmodified opinion is expressed when the auditor concludes that the financial statements and notes of the audited entity presents fairly, in all material respects, the financial position and results of its operations for the audited period in conformity with the relevant accounting principles and standards.

⁶ A qualified opinion is expressed when the auditor concludes that an unqualified opinion cannot be expressed but that the effect of any disagreement with management, or limitation on scope is not as material and pervasive as to require an adverse opinion or a disclaimer of opinion. A qualified opinion should be expressed as being 'except for' the effects of the matter to which the qualification relates.

adverse⁷ or disclaimer⁸) was 7 per cent in 2022, compared to 8 per cent 2020.

Table 3: Results of implementing partner HACT audits 2020-2022⁹

Indicator	2022	2021	2020
Total implementing partner actual expenditures (<i>millions of \$</i>)	462	405	384
Audit coverage			
Implementing partner expenses audited (<i>millions of \$</i>)	335	229	251
Percentage of implementing partner expenses audited compared to total expenses incurred (%)	73	56	65
Audit opinions			
Number of issued audit reports	432	287	325
Number of reports with unmodified opinion	400	266	300
Number of reports with qualified opinion	28	16	24
Number of reports with adverse opinion	4	4	1
Number of reports with a disclaimer opinion	-	1	-
Percentage of unmodified opinions (%)	93	93	92
Percentage of modified opinions (qualified, adverse & disclaimer) (%)	7	7	8
Unsupported costs arising from modified opinions (<i>millions of \$</i>)	1.2	2.1	1.2

The Enterprise Risk Management

18. In 2023, UNFPA focused on implementing the new ERM policy and procedures. The key initiatives undertaken were as follows:

- (a) Knowledge dissemination on policy – To foster a culture of risk-awareness and accountability, learning materials were developed for use in ERM workshops aimed at ensuring a common understanding of risk management principles and practices amongst UNFPA personnel. Simultaneously, an ERM guidebook was created to provide a structured framework for implementing risk management strategies across the organization.
- (b) Risk identification and mitigation - To adapt to an evolving risk landscape, the corporate risk register was expanded by incorporating new risk factors. Additionally, a comprehensive risk and control catalogue, aligned with the existing Control Self-Assessment (CSA), was developed to provide a more structured framework for assessing the effectiveness of internal controls.
- (c) Update of the corporate risk management tool and process alignment – The corporate risk management application¹⁰ was updated and enhanced to align with the new ERM policy. Among the enhancements, the application now allows many-to-many relationships between risks and controls, facilitated through a risk and controls catalogue hosted on Google Site.
- (d) Regional collaboration and capacity building - A series of regional workshops and remote sessions targeted at ERM focal points and regional risk committee members drawn from diverse regions were held to train them on risk management best practices. Further, regional offices were supported in nominating and operationalizing regional risk committees.
- (e) Risk assessment and continuous improvement – Risk assessments were completed for all mandated country and regional offices, in accordance with the ERM 2022-2023 calendar. Additionally, feedback

⁷ An adverse opinion is expressed by an auditor when the financial statements are significantly misrepresented, misstated, and do not accurately reflect the expenditure incurred and reported in the financial statements (statement of expenses, statement of cash, statement of assets and equipment).

⁸ A disclaimer opinion is expressed when the possible effect of a limitation on scope is so material and pervasive that the auditor has not been able to obtain sufficient appropriate audit evidence and, accordingly, is unable to express an opinion on the financial statements.

⁹ Data provided by the Quality Management Unit of the Division for Management Services. At the time of writing this report, information on audit opinions rendered on implementing partner financial statements for the year ending 2023 was not yet available.

¹⁰ The “myRisks” module of the Strategic Information System.

was solicited from stakeholders to develop and incorporate lessons learned into the risk management processes.

19. While acknowledging the commendable proactive completion risk assessments by the mandated country and regional offices, OAIS audits completed in 2023 noted, as a recurring common issue, insufficient implementation of risk management processes. Country and regional offices need to timely develop, implement, and report on action plans to identify, assess, and mitigate critical or high risks through the corporate risk management application.¹⁰

20. Full implementation of the new ERM policy and the corporate risk appetite statement, released in 2022, within the foreseen three-year implementation timeline and maturity, should provide a good foundation to address the risk management issues raised by OAIS in its audits.

Management letter on actions taken in 2023 on matters raised in the 2022 OAIS opinion on UNFPA's GRC processes

21. Management provided a letter to OAIS in February 2024, indicating actions taken to address matters raised in the 2022 OAIS opinion on the organization's GRC processes and internal audit reports issued in 2023. While some of the actions indicated were already considered in the audits conducted and in the implementation follow-up of previous years' audit recommendations, the following information provided by management on actions taken or planned was considered in the formulation of the 2023 overall opinion on UNFPA GRC processes.

22. Governance:

- (a) On organizational structure and staffing, UNFPA launched dashboards for real time tracking and monitoring of vacancy rates, concluding the year with an overall 13 per cent vacancy rate against a target of 14 per cent. This was, in part, a result of a concerted effort to remove obsolete positions that previously artificially inflated vacancy rates. This represented a significant reduction from the 19.4 per cent vacancy rate in the first quarter of 2022. Further, the organization registered, in its dashboards, a global 88-day recruitment timeline in 2023 against a key performance indicator target of 90 days. LinkedIn job slots and a recruiter seat were purchased to actively promote UNFPA vacancies and carry out targeted outreach to candidates. To support robust and effective assessments, the pilot for an Artificial Intelligence proctored assessment and pre-recorded interview platform, iMocha, was also initiated in 2023.

OAIS audits in 2023 continued to indicate, as a recurring common issue, a need to conduct timely comprehensive reviews of country offices' organizational structures and staffing arrangements, especially in the context of new programme cycles, and to expedite recruitment processes for vacant positions. The above initiatives undertaken by management in 2023, including the hiring and onboarding of additional Human Resource Business Partner staff in 2021 and 2022, should allow for better management of organizational realignments. In addition, management launched a new guideline in early 2024 to have human resource realignments, if necessary, after country programme approval within tightened timelines.

- (b) On business unit management, a set of six eLearning modules on results-based management were completed in 2023, covering key concepts, theory of change, building results and resources frameworks, results planning, monitoring, and communicating results. A revised version of the results-based management policy was drafted for an expected release together with a programme handbook and, at the end of 2023, UNFPA launched the first version of a new results-based management system, Quantum Plus, which integrates and enhances features of previous systems (i.e., "myResults" and the Global Programming System) and connects with the ERP system "Quantum". The final version of Quantum Plus will provide a workflow for enforcing quality assurance processes over planning, monitoring, and reporting of results.

OAIS audits in 2023 identified a continuing need to train personnel involved in results planning, monitoring, and reporting and strengthen existing quality assurance review processes to ensure the formulation of quality results plans and improve monitoring and reporting. The initiatives undertaken by management should help streamline this area in the future.

23. Programme management:

- (a) Against a backdrop of recurring common audit issues in 2023 with regard to the management of implementing partners on use of competitive selection processes for non-governmental implementing

partners, a need to register and manage implementing partners through the United Nations Partner Portal (UNPP), and to transfer funds to implementing partners in a timely manner, management pursued full implementation of UNPP to help address the issues reported as regards implementing partner selection and completion of IP agreements. At the time of rendering this opinion on UNFPA's GRC processes, management was working on guidance on the implementing partner selection functionalities in UNPP. The function was, therefore, optional. However, several offices were already using it. Specifically, management was in the process of reviewing selection templates, including non-competitive selection, with a view to integrating them into UNPP once complete and making the use of UNPP mandatory. The full roll-out of and enhancements to the UNPP, together with the roll-out of QuantumPlus, are the main initiatives to contribute to minimizing future instances of audit issues in implementing partner management.

- (b) On humanitarian response, several actions were underway at the end of 2023 to address audit recommendations. Management undertook, in 2023, a mid-term review of the Humanitarian Supplies Strategy (HSS). The result of the review was a revised strategy implementation plan based on a functional accountability framework, which aims to articulate the roles and responsibilities of the relevant UNFPA business units involved in the strategy. That framework also set the ground for a 2024-25 workplan, with timelines and deliverables. Further, the development of a comprehensive corporate prepositioning policy (Corporate Policy on Pre-Positioning as an Advanced Preparedness Action), started in 2023. The policy will encompass a wide range of critical elements, including needs analysis, risk assessment, definition of roles and responsibilities, and an approval flow, among others. It is expected it will be submitted to the corporate Policy Review Committee in May 2024.
- (c) Key actions taken in 2023 or planned for the near future to address internal audit issues raised regarding supply chain management include the establishment of a Supply Chain Management Unit (SCMU) Logistics Team (in Copenhagen) responsible for, and which will further be capacitated to provide system and operational support to country offices. Its main role is improving the efficiency of international freight arrangements, strengthening systems to enhance the visibility of shipments, and making proper connection between international freight functions with customs clearance and local transportation that come under the direct responsibility of country offices.

Further, the Last Mile Assurance (LMA) team carried out over 40 in-country assessments (ICA) as part of the 2023 LMA cycle. As a result of the ICAs, country offices were, as of the end of 2023, in the process of implementing, with technical support from the UNFPA Regional Office and LMA Team, supply chain strengthening action plans, to focus on key interventions that will help address gaps identified through the ICAs, other LMA process activities, and internal audits.

Management acknowledges the need to further improve processes and controls in this area, which will primarily be realized as UNFPA progresses with implementation of the SCMU realignment and strengthening and the continued implementation of the LMA process.

- (d) Regarding a matter reported by OAIS in 2022 on census equipment and other supplies procured by UNFPA and handed over to a government implementing partner in one country went missing from a warehouse where the items were stored, with an estimated loss of \$1.3 million, extensive discussions on the nature and circumstances of the loss were undertaken with the census project donors. It was agreed that the census project would be terminated, and the multilateral development banks involved in financing the project would cover the full amount of the loss. In line with the decision, UNFPA management dropped its previously formulated insurance claim, especially due to challenges such as the lack of police reports. It was further agreed that UNFPA would reimburse the full contribution of the concerned Government (\$5.7 million) and the remaining resources (net of the value of the stolen assets) to the two multilateral development banks on a pro-rata basis of their contributions and investigation into the loss of equipment pursued but not to be associated with the refund.

Overall, UNFPA did not suffer any financial consequences for the loss, given that the assets had already been transferred to Government ownership with the donors agreeing to absorb the full amount.

- (e) With respect to the corporate Social Marketing Programme, efforts in 2023 focused on finalizing and releasing a policy framework in this area. prepare the "Policy on the Sale of UNFPA-procured Reproductive Health Commodities" which was approved by the UNFPA Executive Committee on 28 December 2023, before the required end of year deadline. The policy will enter into force on 1 April 2024. Prior to the policy coming into force, six countries will be selected for its initial rollout. It is envisaged that the most part 2024 will serve to prepare the countries, as well as key partners at global, regional, and country level, for implementation of the policy. Reporting mechanisms that are being developed will serve to operationalize improved financial oversight and monitoring processes, as required by the new policy.

24. Operations management:
- (a) On procurement, SCMU, through a series of webinars, delivered a Global Supply Chain Management capacity development package in 2023. Management acknowledged a need to further improve processes and controls in this area, which will be realized as UNFPA progresses with implementation of an ongoing SCMU realignment and strengthening. The new SCMU Unit is intended to be effective by the end of July 2024. One of the three pillars of the new SCMU structure - SCMU Quality Management System - aims to holistically house all UNFPA supply chain quality issues that cover aspects of supply chain processes, governance, and products.
 - (b) On travel management, in 2023, a travel planning functionality, with limited capabilities, was introduced in the new UNall Travel Module. Further developments are expected in 2024 and 2025. The needed system enhancements required to link workplans to travel plans were out of scope and reporting capabilities still under development in UNall at the time of drafting this opinion.
25. Management also provided information on actions taken to address key risks and impacts resulting from the roll-out of the new ERP system “Quantum” on 9 January 2023:
- (a) Internal Control Framework (ICF) - Efforts in 2023 focused on ensuring an adequate Quantum user provisioning process, with strong preventive segregation of duties (SoD) controls built into the provisioning system, to minimize potential SoD conflicts. Three key related activities were: (i) the adoption of Identity and Access Management (IdAM) as the sole tool for providing of Quantum roles, leveraging strong SoD rules built into IdAM; (ii) development of a Quantum roles guide; and (iii) training webinars to provision focal points and managers. The UNFPA ICF is expected to further mature as the new ERP system stabilizes and policy and procedures are updated together with the related risk and control matrices (i.e., process flowcharts and risk and control matrices are mandatory elements of newly issued policies as per the Policy and Procedures for Development, Approval and Issuance of Policies, Procedures, Tools, and Guidance Notes).
 - (b) Cash transfers to implementing partners - Given the scheduled roll-out of Quantum Plus in January 2024, cash transfers to implementing partners, including the preparation, approval, and maintenance of the related workplans, continued to be managed in the Global Programming System until the end of 2023.
 - (c) Supplier management - Key steps taken to ensure the accurate creation and maintenance of supplier data in Quantum included a full supplier data migration and both in-person and webinar-based training using the Training-of-Trainers model. UNFPA maintained its pre-existing process for managing supplier data, through a third-party service provider, which validates the accuracy, support, and proper approval of supplier creation/maintenance requests, including validation against sanction lists, modified solely as regards specific Quantum requirements (including the discontinuation of use of the UNFPA legacy Vendor Portal application).
 - (d) Payroll - Payroll was to be posted in one batch process for all positions globally, monthly. However, due to invalid account code values provided in the human resources module for each position, there were significant delays in the posting of payrolls. To address the issue, UNFPA authorized the use of a “suspense” fund code where payroll transactions for positions with invalid account codes are posted temporarily to a designated headquarters fund code and reversed to correct the account codes afterwards. Also, from 2024, Quantum Plus will be used to enable users to budget for positions with valid account codes, which will be loaded to the human resources module in Quantum to mitigate account code input errors.
 - (e) Inventory management - Due to a decision to defer implementation of a new solution for country office inventory management, UNFPA maintained use of the Shipment Tracker, its legacy Peoplesoft-based inventory management system, in 2023. A new interim inventory management solution will be rolled-out in 2024, to be used until a stronger, definitive solution can be designed and implemented.
 - (f) Asset management - With the introduction of Quantum, UNFPA reorganized its fixed asset management process completely, in line with the delivered functionality of the ERP system. The management of capitalized assets is now centralized from Headquarters. Access to capitalized asset transactions is restricted to an asset management team at Headquarters, hence minimizing transactional errors and improving the capitalized asset management module records and compliance.
 - (g) Treasury - UNFPA continued to engage UNDP as its treasury services provider, with related transactions executed through a new treasury management system implemented by UNDP concurrently with the Quantum roll-out. The only significant issue experienced in this area were delays in the posting of treasury

transactions, which was effectively mitigated through thorough review of bank reconciliation statements for all investments, contributions, and operational bank accounts managed by UNDP.

- (h) Budgeting - Following the introduction of Quantum, significant improvements were implemented in budgetary control processes. The enhancements, aimed at streamlining operations and improving efficiency and transparency, included simplification of the budget structure, optimization of Institutional Budget fund codes, introduction of an 'open period' concept, which facilitates the utilization of funds from bilateral donor agreements throughout the duration of said documents, to replace the previous annual funding model, eliminating the need for annual roll over of such funds, enhanced initial budget loading and adjustments, real-time inquiry and reporting capabilities, and comprehensive support materials.
- (i) Reports - As part of the Quantum rollout, key reports were gradually introduced to support business continuity. UNFPA's new corporate reporting platform was launched in July 2023 to replace Cognos as a data warehouse and main reporting platform. The reporting portal was launched to support end users and multiple webinars conducted throughout 2023 to train and familiarize UNFPA users on its use and how to use and interpret its reports. Development of additional reports and dashboard has been identified as part of the 2024 key priorities.
- (j) Accounting and reporting - Following the go-live of Quantum, management initiated a series of soft account closures and a hard closure to obtain the necessary assurance about the completeness, accuracy and validity of financial information reflected in the Quantum ledgers. The lessons learned from the hard close provided invaluable inputs to refine the year-end closure instructions, and on additional measures required to address issues identified and not fully remediated.
- (k) Results planning and reporting – The launch of Quantum Plus in December 2023 will strengthen results planning and reporting through integrated management of all resources, strengthening of linkages between results, planning, resource allocation, programme implementation, and results reporting that can now be traced back to activities and their budgets, and introduction of DocuSign for efficiency, and the removal of several previously paper-based requirements.

26. OASIS will continue to follow through the completion and implementation of the above actions in follow-up audits, validation of implementation of audit recommendations, participation as observer in Oversight Compliance Monitoring Committee meetings, review of new policies, procedures, and guidance, and while providing advisory services.