



PERFORMANCE AUDIT

OF

UNDP'S GENDER EQUALITY

AND

EMPOWERMENT OF WOMEN

Report No. 2213
Issue Date: 4 March 2021

Report on the Performance Audit of UNDP's Gender Equality and Empowerment of Women Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted a performance audit of UNDP's Gender Equality and Empowerment of Women from 20 November to 18 December 2020. Performance auditing is an independent examination of an entity to assess whether the entity is achieving economy, efficiency and effectiveness in the employment of available resources.

The overall objective of the performance audit was to assess the extent to which UNDP has mainstreamed gender equality in its policies, procedures, programmes, and practices. Specifically, the audit aimed to answer the following questions:

1. Did UNDP establish effective governance to successfully deliver on the implementation of the corporate gender equality strategy?
2. Is UNDP effective in mainstreaming gender equality in its programming and accurately reporting results?
3. Is the UNDP Gender Equality Seal Programme effective in achieving gender equality?
4. Are UNDP's staff capacity-building initiatives supporting gender equality?

The audit covered the activities from 1 January 2019 to 31 July 2020. UNDP recorded \$4.4 billion¹ in expenditures under the Gender Equality and Empowerment of Women programme in 2019.

The performance audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing*. Due to the COVID-19 pandemic, the audit was conducted remotely. Scope limitations due to the nature of the remote audit related to the following activities:

- A review of original supporting documentation could not be carried out, and therefore the audit team relied on scanned/soft copies of documents provided by Bureau for Policy and Programme Support (BPPS) and Regional Bureaux.
- Meetings with BPPS/Regional Bureaux management and personnel were carried out virtually, which could have limited the audit team's understanding of the working environment, such as identifying non-verbal feedback and observing interactions and dynamics.
- Project visits (location, site visits, meeting with counterparts/beneficiaries) were not conducted.

Overall audit rating

OAI assessed the performance of UNDP's Gender Equality and Empowerment of Women programme as **satisfactory/some improvement needed**, which means, "The assessed governance arrangements, risk management practices and controls were generally established and functioning but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area." This rating was mainly due to weaknesses in the recording of gender equality results.

Key recommendations: Total = **4**, high priority = **1**

The four recommendations aim to ensure the achievement of the organization's strategic objectives.

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. The high (critical) priority recommendation is presented below:

¹ Figure provided by the Bureau for Programme and Policy Support.

Weaknesses in reporting gender equality results/achievements (Issue 1)

The review of evidence to support the reported results for gender-related activities, within the Results-Oriented Annual Reporting (ROAR), disclosed some weaknesses. Specifically, the audit team noted that for 87 out of 94 (93 percent) supporting evidence provided in the sampled ROARs w difficult to link to specific results, not traceable, and/or not relevant to reported results.

The audit team reviewed the annual report and identified reported results for 5 of the 12 sampled Country Offices. As mentioned above, evidence was difficult to link to specific reported results in the Country Office Results-Oriented Annual Reporting or was not always traceable to reported results.

Recommendation 1: The Regional Bureaux should strengthen oversight over Country Offices' Results-Oriented Annual Reporting to ensure results are supported with adequate evidence.

Management comments and action plan

The Assistant Administrators and Directors of the Bureau for Programme and Policy Support, Bureau for Management Services, and Regional Bureaux accepted all four recommendations and are in the process of implementing them. Comments and/or additional information provided have been incorporated in the report.

Low risk issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.



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