



**United Nations**

**Review of management and administration  
in the United Nations Entity for Gender  
Equality and the Empowerment of Women  
(UN-Women)**

**Report of the Joint Inspection Unit**

**Prepared by Toshiya Hoshino and Mohanad al-Musawi**

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**United Nations • Geneva, 2024**



*Executive summary***Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)**

The present review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) is part of a series of reviews of participating organizations carried out by the Joint Inspection Unit (JIU). The Inspectors aimed at providing an independent assessment that identified opportunities for enhancing the effectiveness and efficiency of UN-Women in fulfilling its mandate and advancing ambitious, internationally agreed transformational change towards gender equality and the empowerment of women and girls. The present report is addressed to the UN-Women executive management and the members of the Executive Board, as well as the members of the Commission on the Status of Women. It is issued at a crucial moment for UN-Women, which is currently exploring various scenarios to implement the vision of the Executive Director to pivot the Entity more to the field.

UN-Women started its activities in 2011, with unique characteristics in terms of its genesis, mandate composition and governance structure within the United Nations system. First, it was established by the General Assembly, consolidating four pre-existing bodies with gender-related mandates to form a United Nations system organization dedicated exclusively to gender equality and the empowerment of women. Second, while the gender agenda is an established system-wide priority, UN-Women was entrusted with a triple mandate of normative, operational and coordination work expected to address gender-related issues comprehensively and holistically, in an integrated manner. Third, it inherited a complex multi-tiered intergovernmental governance structure, in which the Commission on the Status of Women provides normative policy guidance, while its Executive Board provides operational policy guidance in addition to the General Assembly and the Economic and Social Council. Gender equality is no longer a dream but an internationally agreed goal. UN-Women is expected to play a central role in achieving that goal. In that context, the Inspectors have identified the positive steps taken by UN-Women management to advance the gender equality agenda and noted its commitment to achieving transformational results at scale. However, the salient rise of global existential threats, such as climate change, pandemics and the prevalence of wars and conflicts, that directly affect women and girls, as well as the growing backlash against gender equality, affect the current working environment of UN-Women.

Over the past decade, UN-Women has undergone significant growth in terms of its financial resources and expenditure, as well as the size of its workforce, thereby “graduating” to a medium-sized organization, as recounted by the high-level representatives interviewed. That evolution has been accompanied by several organizational restructuring reforms and a large-scale business transformation as UN-Women further engaged in the repositioning of the United Nations development system. In its second decade of existence, which coincides with the decade of action and delivery for sustainable development goals (2020–2030), UN-Women has aspired to transform into UN-Women 2.0, in accordance with its Strategic Plan 2022–2025. In that regard, the Inspectors are of the opinion that the present review will prove to be timely since UN-Women is looking to implement one of its most important internal reforms since its establishment, namely the pivot to the field initiative, to bring the Entity closer to the women and girls whom it serves, as promoted by its Executive Director since 2021.

**Main findings and conclusions**

The Inspectors found a myriad of challenges that the executive management at UN-Women has had to face, both those inherent in its foundation and those that have arisen as a consequence of the Entity’s growth. Many of those challenges cannot be addressed by

UN-Women management alone. The Inspectors, however, recognize the fundamental need for UN-Women management to align the available resources with key priorities, in addition to broadening its financial base. UN-Women management must find a balance in its focus on, inter alia: (a) activities in the three mandated areas; (b) operational activities and administrative support functions; and (c) capacity between headquarters and field offices. The Inspectors consider that the pivot to the field initiative will prove to be a major opportunity to boldly tackle the previously unaddressed matter of the realignment and reallocation of resources.

### **Governance**

To ensure the strategic positioning of UN-Women in the United Nations system, the Inspectors consider that it would be beneficial to improve interactions between its Executive Board and the Commission on the Status of Women to conform better to the expectations of Member States at the time of its creation (**recommendation 1**). There are currently ongoing discussions on the gender equality architecture of the United Nations. In that context, UN-Women must reaffirm its leadership mandate and role. The potential of the Commission on the Status of Women needs to be leveraged further to strategically build partnerships and networks, investing in advocacy and communication and mobilizing resources. As regards the Executive Board, the Inspectors suggest that it take a more proactive role in the context of the operational mandate of UN-Women.

### **Executive management**

In recent years, the executive management committees have not functioned in accordance with their terms of reference. One exception is the Business Review Committee, which is a forum to facilitate operational decision-making and monitor organizational performance indicators. The Committee has gained importance in the management of UN-Women in many aspects, notably through the Quarterly Business Review process, and the fact that it serves as the Risk Management Committee and includes two subcommittees: the Budget Allocation Committee and the Technical Management Group. De facto, the work of the Business Review Committee places emphasis on the operational side of UN-Women, as the other executive management committees have rarely met in the past two years. The Inspectors included one formal recommendation regarding the overall executive management framework and the functioning of the related committees with a view to ensuring strong, transparent and accountable management (**recommendation 2**). In addition, several suggestions are made, including the establishment of compacts between the Executive Director and the Deputy Executive Directors, the implementation of the United Nations system leadership framework adopted by the United Nations System Chief Executives Board for Coordination and a more systematic presence of field representatives on management committees to ensure integration of a field perspective. Those measures are expected to: (a) strengthen the interactions among the management committees and between headquarters and the field; and (b) empower personnel in all locations with a view to addressing the feedback received by JIU from various stakeholders throughout UN-Women concerning issues such as transparency of decision-making, communication of major initiatives and the accountability of managers, which could have been in part triggered by the successive change management exercises. The lack of trust of field-based personnel in headquarters, which is often perceived as too risk averse, compliance conscious and hierarchical, as reflected in the responses to the JIU survey of personnel and the interviews conducted, could be attributed to a lack of transparency of consultative processes and insufficient internal communications, which must all be addressed. In addition, to better represent the way UN-Women management has structured the Entity to function and execute the delivery of its mandate, the Inspectors also request the inclusion of a detailed organizational chart showing the actual structure in the documentation submitted to the Executive Board, while making it available on the UN-Women website.

### **Financial framework**

The financial structure of UN-Women was inherited from its four “parent organizations” with a narrower financial base of assessed resources and a business model driven by voluntary contributions. In the review, the Inspectors highlight the limitations imposed by such a financial framework, which has been raising concerns within the community of Member States in terms of predictability, sustainability and flexibility of funding. The donor base remains limited, and the practice of earmarking is widely accepted, while the number of contributors of regular resources (core) is decreasing. The current ratio of regular resources (core) to other voluntary contributions (non-core) may lead to corporate functions being underresourced in a context of expanding activities, despite the efforts of UN-Women management to use cost recovery mechanisms and generate more unearmarked contributions. The Inspectors make a recommendation to develop standard operating procedures to complement existing guidance and further operationalize the Cost Recovery Policy issued by UN-Women (**recommendation 3**). Furthermore, core programmable criteria adopted by the Consultative Committee of the United Nations Development Fund for Women in 2009 still constitute the guiding principles for resource allocations within UN-Women (i.e. headquarters and field locations). The Inspectors recommend assessing the relevance of those legacy criteria in the light of the current working environment and the upcoming implementation of the pivot to the field initiative (**recommendation 4**). Lastly, the current level of assessed contributions allocated by Member States to such an important issue as gender equality and women’s rights could also be reconsidered.

### **Strategic planning and risk management**

Strategic planning and risk management have improved overall in recent years. The corporate Strategic Plan is supported by the Integrated Results and Resources Framework, composed of a development results component and an organizational effectiveness and efficiency component. UN-Women has developed a corporate risk management register and a risk appetite document; it also issued its first corporate risk management report in 2022. Those developments are welcome, and the Inspectors encourage UN-Women management to continue its work in both management areas: first, by critically reviewing the indicators included in its organizational effectiveness and efficiency component; and, second, by pursuing alignment with the JIU benchmarks for risk management proposed by the Unit in 2020.

### **Pivoting to the field**

The vision for pivoting UN-Women to the field has been expressed in general terms by executive managers in recent years. At present, the scenarios presented do not sufficiently elaborate on the expected substantive and economic returns that will be accrued by UN-Women and its beneficiaries. Considering those uncertainties, the pivot to the field initiative has understandably created tensions. The Inspectors expect UN-Women management to use it as an opportunity to realign and rebalance the fundamental allocation of authorities, finances and human resources (including the distribution of senior positions), together with accompanying accountability mechanisms and enhanced participatory processes. Moreover, the Inspectors propose that the initiative not be addressed solely from the perspective of field-based operational activities and additional authorities, resources and responsibilities for UN-Women on the ground, but also in terms of the pivotal role the Entity can play in advancing the gender agenda across the United Nations system, as well as in the broader global community. It is essential that those decentralization and reallocation reforms are conducted in a more inclusive manner, engaging UN-Women personnel at large and field representatives, in particular, and are communicated with clearly defined and tangible objectives, accompanied by a business case based on a cost-benefit analysis addressing not only economic aspects but also expected improvements in terms of substantive work (**recommendation 5**).

## Management

For several years, recommendations made by internal oversight bodies and comments from the Advisory Committee on Oversight have advised leadership and the Executive Board of the need to reinforce corporate functions. Those repeated calls for strengthening the “second line” (functions that oversee, or are specialized in, risk management, internal controls, compliance, etc.) have come to the attention of the Inspectors. That is a significant task considering the current financial constraints imposed on many of those functions and it seems futile requesting such improvements without consideration being given to the principles currently guiding the management of resources or without additional resources. One recommendation is made in that regard to the Executive Director to prepare a comprehensive action plan for strengthening the second line within UN-Women, with milestones and resource requirements for its implementation, including the institutionalization of a statement of internal control for consideration by the Executive Board (**recommendation 6**). Through the action plan, the Inspectors hope that expectations on that issue will be clarified and a realistic plan going forward will be provided.

Facing the disconnect between the expansion of activities and the stagnation of administrative capacity is a common feature of all sections within the Management and Administration Division and is acknowledged in several internal and external studies. The mandate of the Division is vital in supporting UN-Women offices and personnel in delivering on its mandate and activities (procurement processes, information and communications technologies, etc.). The same applies to other corporate functions, including human resources, communications and risk management. In those areas, the Inspectors confirm earlier assessments that the current situation exposes UN-Women to several risks in terms of the effectiveness and efficiency of its processes and operations, as well as in terms of compliance with policies and procedures, and its reputation.

Partnerships are acknowledged as key for UN-Women, both in terms of advocacy for the positioning of the Entity as a thought leader and in terms of resource mobilization. The guiding principles in those areas have been revisited and several corporate strategies have been published (resource mobilization and engagement with the private sector) or are being prepared (public information and communications). Such an approach must now be implemented and enforced, and its results scrutinized and evaluated in due time. The Inspectors encourage UN-Women management to continue its efforts towards a more coordinated approach to partnership building and resource mobilization, and suggest strengthening knowledge management, an area that is closely related, notably by finalizing the data and knowledge management strategy and by appointing a senior-level officer to frame a whole-of-organization approach (**recommendation 7**).

## Human resources management

In the area of human resources management, the Inspectors acknowledge the current capacity of the Human Resources Division, which was assessed as rather limited, while the size of the workforce has grown significantly and its composition has evolved towards a higher proportion of affiliate personnel. The combination of those two factors has had various consequences for UN-Women in terms of the efficiency of human resources operations, which may be aggravated in the context of implementing the pivot to the field initiative, which will require intense human resources-related activity. Moreover, UN-Women does not currently have a corporate human resources strategy with overarching principles, corporate objectives and indicators to guide the Entity and the Inspectors recommend addressing this gap (**recommendation 8**).

Considering the proportion of the affiliate workforce within UN-Women, the Inspectors draw attention to the recently issued JIU review on the use of non-staff personnel and related contractual modalities in the United Nations system organizations and the recommendations contained therein.<sup>a</sup> At UN-Women, as in other United Nations entities, such non-staff contracts are perceived as providing flexibility and cost-effectiveness;

<sup>a</sup> JIU/REP/2023/8.



however, other factors should be taken into consideration to assess whether such modalities are the best fit for the Entity as the review shows clear drawbacks, such as high turnover, loss of talent, tension in the workforce due to differences in benefits and entitlements, core functions held by personnel with insecure contracts, loss of institutional memory and distractions created by being on the lookout for a more secure job. The Inspectors recommend regular reporting to the Executive Board on the use of the affiliate workforce and related contractual modalities, assessing the advantages and disadvantages for UN-Women in this regard (**recommendation 9**).

### **Oversight**

The Inspectors note the quality of the work performed by the oversight bodies. One concern in that area relates to the status and role of the Advisory Committee on Oversight, an area in which UN-Women management and JIU have had divergent views. Acknowledging the work of the Committee according to its terms of reference, the Inspectors restate that it cannot be considered a fully independent external oversight body and suggest that the Executive Board clarify the matter and take action either by updating the terms of reference of the current committee or establishing a different one. Since that very issue was addressed in a recommendation made by JIU in its review of governance and oversight of the Executive Boards of the United Nations Development Programme/United Nations Population Fund/United Nations Office for Project Services, the United Nations Children's Fund and UN-Women,<sup>b</sup> the Inspectors did not include a formal recommendation in the present report to avoid duplication.

### **Way forward**

Given the magnitude of the challenges surrounding the implementation of international goals, both those that have already been agreed and those that are being formulated, on gender equality and the empowerment of women, it is expected that UN-Women will continue to grow to further fulfil its unique triple mandate. In so doing, the Inspectors believe that UN-Women can be more influential and operate on an equal footing with other entities in the United Nations system. It should be further empowered as a central actor in and a custodian of the gender agenda, as well as a knowledge hub, working in partnership with all the stakeholders, to ensure that a gender perspective is properly reflected in policies and programmes across the world. The future development of UN-Women necessitates hard choices to be made by senior leaders on internal management and administration to implement recommendations, such as those contained in the present review. The Inspectors are of the view that the next two years, during which UN-Women reviews its current strategic plan and designs its next strategic plan of 2026-2029, are critical for the future of UN-Women. It is hoped that UN-Women management and all categories of personnel, at headquarters and in the field, will work in unison on the basis of their shared mandate and passion to accelerate and scale up the transformative change in the gender agenda in the lead-up to 2030 and beyond.

### **Recommendations**

In the present report, the Inspectors make nine formal recommendations: four are addressed to the Executive Board and five are addressed to the Executive Director. The formal recommendations are complemented by 53 informal recommendations, highlighted in bold in the main text, which are additional suggestions for reinforcing the management framework and related practices at UN-Women.

<sup>b</sup> JIU/REP/2023/7.

**Recommendation 1**

The Executive Board should request that the Executive Director submit, at the Board's 2025 annual session, a proposal for enhancing the interactions between the Board and the Commission on the Status of Women within the multi-tiered intergovernmental structure of UN-Women, as envisaged by the General Assembly in its resolution 64/289, allowing consideration of the work of the Entity in a more integrated manner, and transmit the proposal to the Bureau of the Commission.

**Recommendation 2**

The Executive Director should, by mid-2025, revise the terms of reference of the executive management committees in order to improve complementarity and synergies among them, take measures to include adequate field representation and ensure their proper functioning through regular meetings and record-keeping for the purposes of transparency and accountability in decision-making.

**Recommendation 3**

The Executive Director should, by the end of 2025, issue a standard operating procedure complementing the UN-Women Cost Recovery Policy, as well as other guidance documents, to support implementation of standardized cost recovery principles and practices across the Entity, supported by specific training sessions.

**Recommendation 4**

The Executive Board should request that the Executive Director prepare a report assessing the relevance of the core programmable criteria adopted by the Consultative Committee of the United Nations Development Fund for Women in 2009, in the light of the current working environment and the upcoming implementation of the pivot to the field initiative, and submit a proposal for change, as required, for consideration by the Board at its first regular session in 2026.

**Recommendation 5**

The Executive Board should request that the Executive Director present, at the 2025 annual session of the Board, a plan for the implementation of the pivot to the field initiative with an elaboration of the substantive and economic returns, accompanied by a realistic determination of the financial resources required to operate such a reform in a way that enhances the effectiveness and efficiency of UN-Women in pursuing its triple mandate to serve all its stakeholders and support its personnel, and report on the implementation of the initiative on an annual basis.

**Recommendation 6**

The Executive Board should direct the Executive Director to prepare a comprehensive action plan aimed at strengthening the second-line functions within UN-Women, containing milestones for its implementation, including a statement of internal control, and resource requirements in the context of the integrated budget 2026–2027, and submit it for consideration by the Board at its 2025 annual session.

**Recommendation 7**

The Executive Director should, by 2026, finalize a comprehensive knowledge management strategy to support an organization-wide approach to knowledge management, aligned with the mandate, goals and objectives of UN-Women, and place its implementation under the responsibility of a senior-level officer to strengthen its thought leadership in gender equality and empowerment of women.

**Recommendation 8**

**The Executive Director should prepare a comprehensive human resources management strategy covering all parts of UN-Women and all categories of its workforce, and report biennially on its implementation to the Executive Board, starting in 2026.**

**Recommendation 9**

**The Executive Director should introduce a regular reporting mechanism on the use of the UN-Women affiliate workforce, starting in 2026, assessing the use of such contractual modalities within the Entity in terms of flexibility, cost-effectiveness, reputational risk, institutional knowledge and the nature of the functions performed, among others.**



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## Abbreviations and acronyms

CEB	United Nations System Chief Executives Board for Coordination
IAS	Internal Audit Service
ICT	information and communications technology
IEAS	Independent Evaluation and Audit Services
IES	Independent Evaluation Service
JIU	Joint Inspection Unit
OIOS	Office of Internal Oversight Services
UNDP	United Nations Development Programme
UNFPA	United Nations Population Fund
UNICEF	United Nations Children’s Fund
UNIFEM	United Nations Development Fund for Women
UNOPS	United Nations Office for Project Services
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
WFP	World Food Programme





## I. Introduction

1. **Programme of work for 2023.** The present review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) is part of a series of management and administration reviews conducted by the Joint Inspection Unit (JIU) for its participating organizations in line with its long-term strategic framework 2020–2029.<sup>1</sup> The timing of the management and administration review is opportune considering the successive organizational restructuring exercises at headquarters and in the field, and the other internal reforms conducted over the years in the context of the engagement of UN-Women in the repositioning of the United Nations development system. UN-Women management is exploring scenarios for the implementation of the pivot to the field initiative, which has been promoted by its Executive Director since she took office in September 2021 and is aimed at bringing the Entity closer to the women and girls whom it serves.

### A. Background

2. **Establishment of UN-Women.** Gender equality has been at the heart of the values of the United Nations since the adoption of its Charter and one of its fundamental principles, namely “equal rights of men and women”. While the United Nations has a long history of promoting gender equality and the empowerment of women and girls, as embodied in international agreements by Member States<sup>2</sup> and international conferences on women’s rights,<sup>3</sup> the approach was fragmented across various institutions and stakeholders. The General Assembly, in its resolution 64/289, decided to address that challenge by creating a composite entity dedicated exclusively to the promotion of gender equality and the empowerment of women and to consolidate the mandates and functions of four other United Nations entities previously engaged in relevant activities separately, namely the Division for the Advancement of Women, the United Nations Development Fund for Women (UNIFEM), the International Research and Training Institute for the Advancement of Women and the Office of the Special Adviser on Gender Issues and Advancement of Women (see figure I below). By strengthening the pre-existing institutional arrangements and establishing UN-Women, the Secretary-General envisioned an entity that would work for the elimination of discrimination against women and girls, the empowerment of women and the achievement of equality between women and men. The future role and responsibility of UN-Women were described in the report of the Secretary-General in which he presented a comprehensive proposal for the new Entity.<sup>4</sup> The establishment of UN-Women and its activities were meant to lead to more effective coordination, coherence and gender mainstreaming across the United Nations system.<sup>5</sup>

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<sup>1</sup> A/74/34, annex I.

<sup>2</sup> Such as the Universal Declaration of Human Rights (1948), the Convention on the Elimination of All Forms of Discrimination against Women (1979) and the Declaration on the Elimination of Violence against Women (1993).

<sup>3</sup> The main international conferences were Mexico City (1975), Copenhagen (1980), Nairobi (1985), Beijing (1995) and the Millennium Summit (2000).

<sup>4</sup> A/64/588, paras. 5 and 6.

<sup>5</sup> General Assembly resolution 64/289, para. 52.

Figure I  
United Nations entities merged to create UN-Women



Source: Prepared by JIU (2024).

3. **Consolidation of normative, operational and coordination mandates.** In terms of its mandate, UN-Women was tasked with providing normative support functions and operational activities, as well as guidance and technical support to all Member States, across all levels of development and in all regions, at their request, on gender equality, the empowerment and rights of women and gender mainstreaming.<sup>6</sup> The General Assembly assigned an additional role of leading, coordinating and promoting the accountability of the United Nations system in its work on gender equality and the empowerment of women to UN-Women.<sup>7</sup> The consolidation of three mandates is a unique attribute of UN-Women, which is expected to provide an opportunity to address all dimensions of gender equality and the empowerment of women in a more holistic and integrated manner by building linkages between the normative and operational aspects and promoting coordination across the United Nations system.

4. **Four main areas of impact.** At the same time, pursuing those mandates in an integrated manner entails several challenges. While being one of the newest United Nations entities, UN-Women has undergone consistent and remarkable financial growth and diversification of activities, which are conducted in a world that has dramatically changed since the creation of the Entity in 2010. Following the adoption of the 2030 Agenda for Sustainable Development, by Member States, in 2015, UN-Women management aligned the priorities of its strategic plans with the relevant Sustainable Development Goals, particularly Goal 5, which specifically targets gender equality and the empowerment of all women and girls. Under the current Strategic Plan 2022–2025, UN-Women focused on four areas of work, namely: (a) governance and participation in public life; (b) women's economic empowerment; (c) ending violence against women; and (d) women and peace and security, humanitarian action and disaster risk reduction. In so doing, the Strategic Plan is aimed at achieving seven systemic outcomes.<sup>8</sup> The Strategic Plan is supported by the Integrated

<sup>6</sup> General Assembly resolution 64/289, para. 51 (b).

<sup>7</sup> *Ibid.*, para. 53.

<sup>8</sup> UNW/2021/6, paras. 60–99. The seven outcomes are: (a) strengthening of global normative frameworks and gender-responsive laws, policies and institutions; (b) financing for gender equality; (c) positive social norms, including by engaging men and boys; (d) women's equitable access to services, goods and resources; (e) women's voice, leadership and agency; (f) production, analysis and use of gender statistics, sex-disaggregated data and knowledge; and (g) United Nations system coordination for gender equality and women's empowerment.

Results and Resources Framework, which consists of a development results component and an organizational effectiveness and efficiency component.

5. **Contextual challenges.** UN-Women is contributing to ambitious transformational change towards gender equality and the empowerment of women and girls. In recent years, the world has witnessed a huge increase in social movements and political support and action for women’s rights and equality, and public policies have been enacted to promote such values in many countries and globally. However, as a United Nations entity, UN-Women operates in turbulent international conditions (such as the coronavirus disease (COVID-19) pandemic and the emergence of new and protracted conflicts and humanitarian crises, in addition to climate challenges), all of which disproportionately affect women and girls. In addition, in a recent UN-Women publication, the authors highlighted the contemporary context around the growing backlash against women’s rights from conservative and anti-gender equality forces in the world.<sup>9</sup> In the preparation of the present review, UN-Women managers and personnel shared their concerns regarding the pressure on democratic institutions, the rise of anti-rights movements and a general erosion of civic space posing threats to women's rights and gender equality, potentially causing regression of women’s rights.

6. **United Nations system gender architecture.** In preparation of the present review, the Inspectors took note of the independent study commissioned by the Secretary-General, which was published in February 2023, to review the capacity of the United Nations system (staffing, resources and architecture across all entities and all pillars) to deliver on gender equality as a core priority and of the subsequent system-wide gender equality acceleration plan announced by the Secretary-General in 2024.<sup>10</sup> In the study, the authors highlighted key challenges to gender equality transformative change in the United Nations. According to the authors, those challenges relate to the interpretation of the concept itself, the absence of leadership and accountability for the agenda, as well as the predominantly patriarchal culture and policies within the United Nations system. Those issues are relevant to UN-Women as an organization and were considered in the preparation of the present report. While UN-Women is the organization specifically mandated for gender equality and the empowerment of women, making it an important pillar of the gender architecture in the system, it can be seen that other United Nations entities also pursue work in this area and the study elaborates on the difficulties and obstacles for effective cooperation and collaboration among United Nations entities.

7. **Leadership role of UN-Women in the gender architecture.** The Inspectors note that the analysis and conclusions of the independent review regarding the role of UN-Women and the positioning of the Entity through its Strategic Plan can be interpreted as somewhat opposed. Two opposing views were at play. First, the authors of the study, while recognizing the “backbone” role of UN-Women, suggest that such a role tends to marginalize UN-Women field operations and, consequently, they encourage it to further promote its normative and coordination mandate. Second, the main objective of the Strategic Plan is to bring UN-Women personnel and activities closer to women and girls through field-based operations, as demonstrated by its pivot to the field initiative, with the expectation of maximizing its impact. In that context, the acceleration plan reaffirms the key role UN-Women can play, notably in coordinating the efforts of the system entities to mainstream and advance gender equality and seek to close identified gaps around leadership and accountability, as championed by the Secretary-General. The Inspectors believe that that role requires UN-Women to be a strong institution that secures a strategic centrality in the global gender policy arena and that ensures such a role is adequately recognized by other United Nations entities to enable the Entity’s expertise to be further integrated into their activities more effectively.

<sup>9</sup> Conny Roggeband and Andrea Krizsán, *Democratic Backsliding and the Backlash against Women’s Rights: Understanding the Current Challenges for Feminist Politics*, Discussion Paper No. 35, background paper prepared for the Expert Group meeting on the twenty-fifth anniversary of the Beijing Platform for Action to inform the sixty-fourth session of the Commission on the Status of Women (New York, UN-Women, 2020).

<sup>10</sup> Dalberg Advisors, *Independent Review of the UN System’s Capacity to Deliver on Gender Equality: Final Report* (2023); and “The UN System-wide gender equality acceleration plan: pivoting the United Nations to effectively deliver for women and girls” (2024).

The present review is conducted with the expectation of identifying the best choices that UN-Women management can take to maximize its catalytic role, which only the Entity can fulfil to help the world realize the internationally agreed goals on gender equality and women's empowerment for transformative change at scale.

8. **Challenges in management areas.** In the present report, the Inspectors examined the achievements of UN-Women during its first decade of existence, as well as the remaining challenges in areas such as the development of a regulatory framework supported by internal governance structures and mechanisms, the balance between resources and activities and among its mandated areas, the constraints imposed by its financial structure and the establishment of a field presence. The Inspectors note that, considering the current management and administrative framework of UN-Women, the members of the Executive Board generally offered a positive assessment of the Entity's effectiveness and efficiency. However, there are areas, both structural and functional, for improvement in the management of UN-Women, which have been repeatedly pointed out by internal and external oversight bodies. Those are, it should be noted, also the subject of a soft consensus among UN-Women managers. In the view of the Inspectors, the moment is opportune to address those areas for improvement, especially in the context of the future pivot to the field initiative.

## **B. Objectives, scope and methodology**

9. **Objectives and scope.** The Inspectors aim to provide an independent assessment of organizational arrangements and processes, regulatory frameworks and related practices concerning the management and administration of UN-Women, with a view to enhancing the effectiveness and efficiency of the Entity to support the fulfilment of its mandate and mission, including its normative, operational and coordination mandates. The Inspectors examined the following areas: governance, leadership and executive management; strategic planning and change management; organizational structure and field presence; budget and finance management; human resources management; information and communications technology (ICT); other administrative services; risk management; accountability and oversight; outreach and advocacy; partnerships management; and inter-agency collaboration. In accordance with the terms of reference of the review, considerations regarding organizational performance in the normative and operational areas are only included to the extent necessary to review related management and administrative processes. The report is directed to UN-Women executive management, as well as the members of the Executive Board and the Commission on the Status of Women.<sup>11</sup>

10. **Methodology.** In accordance with JIU internal standards and working procedures, the Inspectors used a range of qualitative and quantitative data collection methods from various sources to ensure the consistency, validity and reliability of their findings. Information used in the preparation of the present report is current as of December 2023. Subsequent information received was integrated as appropriate. JIU follows a collaborative approach with its stakeholders and sought comments and suggestions from UN-Women management at various stages of the review process. The Inspectors have engaged in the review process in a constructive and objective manner from the standpoint of an independent external oversight body of the United Nations system.

11. The preparation of the report included:

(a) **A desk review.** The Inspectors conducted an extensive desk review of documentation issued by the Executive Board and the Commission on the Status of Women, as well as reports produced by the internal and external oversight bodies of UN-Women. They examined strategic documents, internal policies, administrative instructions and other related documents, as provided by UN-Women management upon request;

(b) **Questionnaires.** UN-Women management contributed to the review process by providing a corporate response to a questionnaire covering the main areas of management and administration, supplemented by relevant data. In addition, an online questionnaire

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<sup>11</sup> A supplementary paper to the present report containing observations on the normative, operational and coordination mandates of UN-Women is available on the JIU website.

gathered information and opinions from regional directors and country representatives who provided a field perspective. The United Nations Development Coordination Office provided inputs in writing;

(c) **Interviews with UN-Women senior managers and other resource persons.**

Drawing on the responses provided to the questionnaires, the Inspectors conducted interviews with the Executive Director, the two Deputy Executive Directors ad interim, the directors of all headquarters divisions, and chiefs of sections or units, and their staff, in charge of the main administrative, management and oversight functions. All regional directors and 12 of the country representatives were interviewed separately, as were the heads of the liaison offices in Brussels, Geneva and Copenhagen. The Inspectors met with staff representatives, including the UN-Women representatives to the Bureau of the United Nations Development Programme (UNDP)/United Nations Population Fund (UNFPA)/United Nations Office for Project Services (UNOPS)/UN-Women Staff Council. The Inspectors reached out to former UN-Women executive managers to put findings and conclusions into a medium-term perspective. The Inspectors also met with the Director of the Investigations Division of the Office of Internal Oversight Services (OIOS). Interviews were conducted between August and December 2023;

(d) **Online survey to all personnel.** In November 2023, an online survey designed and administered by JIU was distributed by UN-Women management to all categories of personnel at all locations. The participation among staff members was satisfactory (41 per cent) and inputs are referenced in various sections of the report; the participation of the affiliate workforce was lower and their inputs were used more cautiously in the present review. Annex I contains background information on the surveys conducted for the review;

(e) **Views of Member States.** The views of Member States were gathered through interviews with one of the Vice-Chairs of the Commission on the Status of Women, the regional groups of the Executive Board and selected representatives of countries in which UN-Women implements projects and programmes, as well as representatives of countries contributing regular (core) or other resources to the budget of the Entity.<sup>12</sup> JIU also conducted online surveys addressed to Member States. Approximately half of the members of the Executive Board provided inputs and their views are reflected as appropriate. The Inspectors regret that the participation of the members of the Commission on the Status of Women was insufficient to reflect any representative views on the issues addressed in the survey.

12. **Limitations.** During the preparation of the review, the Inspectors learned that UN-Women executive management had commissioned an external firm to provide strategic consultancy services on aspects relevant to the JIU examination (organizational strengths and weaknesses, gaps and opportunities across structures, roles and responsibilities, internal governance etc.). The outcome of that exercise could not be fully reflected in the present report. Moreover, during 2023, UN-Women management started to explore possible scenarios for the implementation of the Executive Director's vision to pivot the Entity to the field and make adjustments to the management and administrative framework reviewed by the Inspectors in the present report.

13. **Acknowledgement and finalization of the report.** The Inspectors wish to express appreciation to all UN-Women personnel who assisted in the preparation of the report by participating in the interviews or surveys and who willingly shared their knowledge and opinions. All the interviews were conducted with due respect for the confidentiality standards applied by JIU.

14. **Internal peer review and quality control.** In accordance with article 11 (2) of the Statute of the Joint Inspection Unit and for quality assurance purposes, the draft report was subjected to an internal peer review in order to obtain comments from all JIU Inspectors to test the recommendations against the collective wisdom of the Unit. The revised report was then circulated to UN-Women management to correct any factual errors and provide comments on the findings, conclusions and recommendations. The report was finalized

<sup>12</sup> Bangladesh, Burundi, Colombia, El Salvador, Georgia, Jordan, Kyrgyzstan, Mali, Nepal, Sierra Leone, Tunisia and Uganda.

taking into consideration all the comments received, although the final responsibility for the review rests solely with the authors.

15. **Recommendations.** The present report contains nine formal recommendations, of which four are addressed to the Executive Board of UN-Women and five to the Executive Director. To facilitate the handling of the present report and the implementation of its recommendations and the monitoring thereof, annex XII contains a table specifying whether they require action by the governing body or by the executive head. Those recommendations are complemented by 53 informal recommendations, highlighted in bold in the main text, which are additional suggestions for reinforcing the management framework and related practices at UN-Women.

## II. Governance and leadership

### A. Governance framework

16. **Multi-tiered intergovernmental governance.** UN-Women is governed by a multi-tiered intergovernmental framework (annex II). In 2010, the General Assembly, in its resolution 64/289, specified that the Assembly, the Economic and Social Council and the Commission on the Status of Women would constitute the multi-tiered intergovernmental governance structure for the normative support functions and would provide normative policy guidance to the Entity, while the Assembly, the Council and the Executive Board would oversee operational activities and provide operational policy guidance.<sup>13</sup> The Executive Board also takes part in the annual joint meeting of the Executive Boards of UNDP/UNFPA/UNOPS, the United Nations Children’s Fund (UNICEF) and the World Food Programme (WFP) to promote effective coordination and coherence among operational activities on gender mainstreaming and the empowerment of women and girls across the United Nations development system. Although there is no explicit reference in the founding resolution to the authority driving the coordination mandate, it is understood that the Assembly and the Council oversee that mandate. The Assembly considers the report presented every two years by the Secretary-General on the improvement in the status of women in the United Nations system, which draws largely on the expertise of UN-Women in leading and coordinating gender equality efforts across the system. The Council considers the annual report by the Secretary-General on mainstreaming a gender perspective into all policies and programmes in the United Nations system. In addition, the work on coordination in the area of peace and security is reported to the Security Council through the report of the Secretary-General on women and peace and security.

#### *Commission on the Status of Women*

17. **Mandate and role of the Commission on the Status of Women.** The Commission on the Status of Women is a functional commission of the Economic and Social Council that was established in 1946 and dedicated to the promotion of gender equality and the empowerment of women and girls and their human rights.<sup>14</sup> Fifty years later, the Council, in its resolution 1996/6, expanded the Commission’s mandate and decided that it should take a leading role in monitoring and reviewing progress and problems in the implementation of the Beijing Declaration and Platform for Action, and in mainstreaming a gender perspective into United Nations activities. The Commission also contributes to the implementation of the 2030 Agenda.<sup>15</sup> The Commission reports to the Council on the aspects relating to gender equality and the empowerment of women of the main themes of its sessions and on which it endorsed agreed conclusions, which represent a set of commitments on the priority theme under discussion each year. The Commission’s added value resides in the participation of civil society, together with representatives of Member States and United Nations entities, fostering ongoing dialogue between key policymakers and ensuring that no voices are left out of these processes. In the resolution establishing UN-Women, the General Assembly tasked the Entity with supporting all aspects of the work of the Commission. In that context, UN-Women prepares the documentation for the Commission’s sessions, including forward-looking recommendations to expand the global normative framework, and provides in-session servicing and support for negotiations. UN-Women also facilitates the participation of civil society representatives in the Commission’s meetings.

18. **Further leveraging the Commission on the Status of Women.** The annual session of the Commission on the Status of Women, which is held at Headquarters in March, is currently one of the largest formal intergovernmental policy forums, with an ever-growing participation of relevant stakeholders. In 2025, it is expected to grow even larger as the main focus of its sixty-ninth session will be to review and appraise the implementation of the Beijing Declaration and Platform for Action on its thirtieth anniversary. Key interviewees

<sup>13</sup> General Assembly resolution 64/289, para. 57.

<sup>14</sup> Economic and Social Council resolution 11 (II).

<sup>15</sup> Economic and Social Council resolution 2015/6.

considered that the outcomes of the Commission represented an opportunity to strategically integrate the normative mandate into activities carried out under the operational and coordination mandates and that the opportunity was currently not being entirely seized. **Conscious of the substantial efforts made to publicize the Commission and its work, the Inspectors encourage UN-Women management to further leverage the Commission, and the political forum it represents, to advance important strategic discussions and create dynamics in partnerships, advocacy and communication, network building and resource mobilization.** The adoption of agreed conclusions at annual sessions and political declarations every five years are considered major achievements for the international community considering the sensitivity of the subjects covered. The Inspectors acknowledge those achievements, especially bearing in mind the current limited level of resources that UN-Women can deploy in that regard.

*Executive Board of UN-Women*

19. **Mandate and role of the Executive Board.** The Executive Board of UN-Women was established as the governing body of the Entity to provide intergovernmental support to and supervision of its operational activities.<sup>16</sup> In the resolution establishing UN-Women, the General Assembly refers to the specific functions for the Executive Board, as outlined in Annex I of its Resolution 48/162 for the governing bodies of the United Nations development funds and programmes. These include monitoring of the Entity's performance, approval of its strategic plans, programmes and activities, including those at the country level, and approval of its administrative and financial plans and budgets, among other things.<sup>17</sup> The Executive Board should provide guidance to the Executive Director to ensure that the operational activities and strategies of UN-Women are consistent with the overall policy guidance set forth by the General Assembly and the Economic and Social Council.<sup>18</sup> In accordance with that resolution, it can be inferred that the Executive Board has delegated authority to approve country programmes, which is not currently the case as the Board approves an overall envelope of operational activities at the regional level. The Inspectors recall the recent JIU review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women, which was focused on how the Boards carried out their governance and oversight functions and on which follow-up to the recommendations contained therein by Member States was pending.<sup>19</sup> **Bearing in mind the capacity of UN-Women and the potential corresponding costs, as well as the flexibility necessary to respond to the needs of women and girls in evolving operating contexts, the Inspectors suggest that consideration be given to presenting country programmes to the Executive Board as an opportunity to communicate and make informed decisions on the priorities pursued by the Entity through its operational activities.**

20. **Support for the Executive Board.** The UN-Women secretariat provides support services to the Executive Board. Information gathered for the present review shows that Member States assess those services in positive terms. That assessment was confirmed by the input collected by JIU for the report on governance and oversight functions of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women. The majority of members of the Executive Board of UN-Women considered that the agenda items included in the sessions covered important topics that the Board needed to review and approve in accordance with its responsibilities. A majority also agreed that services to the Executive Board and its Bureau were sufficient, impartial and independent of management influence. In terms of governance and guidance, members of the Executive Board felt that documentation and information presented by UN-Women management was sufficient to support decision-making processes. The information consolidated by JIU also established that the monitoring of decisions adopted by the Executive Board was effective and efficient and that those decisions were implemented by UN-Women in a timely manner. In that regard, the Inspectors note, as a good practice, the matrix maintained by the Executive Board secretariat to keep track of the implementation of specific time-bound requests contained in

<sup>16</sup> General Assembly resolution 64/289, para. 50.

<sup>17</sup> *Ibid.*, para. 59.

<sup>18</sup> General Assembly resolution 48/162, annex I, para. 22 (a).

<sup>19</sup> JIU/REP/2023/7.



Board decisions. Although the matrix is not an official document, it is publicly available on the website of the Executive Board and is updated regularly.

*Interactions between the Executive Board and the Commission on the Status of Women*

21. **Expectations for integrated mandate implementation.** Coherence, consistency and coordination between the normative and operational aspects of the work of UN-Women were emphasized when the Entity was established as vitally important for an integrated and cross-cutting approach to mandates and activities for gender equality and the empowerment of women and girls. In the founding resolution, the General Assembly explicitly requested that the Commission on the Status of Women and the Executive Board work closely together to provide coherent guidance and direction in their respective areas.<sup>20</sup> In that regard, it is also significant to note that the creation of UN-Women was embedded in a resolution on system-wide coherence, which emphasizes its coordination role. However, past attempts to create linkages between the Commission and the Executive Board have not been successful. The comprehensive proposal of the Secretary-General for a composite entity included suggestions to create linkages between the intergovernmental normative work and the operational/programming work. Those suggestions were innovative and included joint sessions of the governing bodies and the Bureaux, cross-participation of Chairs in meetings and the presentation of an annual report of the Executive Director to both the Commission and the Executive Board, providing an overview of the activities of UN-Women. In 2011, the Bureau of the Economic and Social Council convened a first meeting with the Bureaux of the Commission and the Executive Board at the fifty-fifth session of the Commission to initiate dialogue on their relationship and on possible modalities for generating effective linkages between the two bodies.<sup>21</sup> Further collaboration did not materialize, despite some Member States being members of both bodies.<sup>22</sup>

22. **Improved interactions between the Executive Board and the Commission on the Status of Women.** In the contemporary context, JIU did not identify any significant interactions between the Commission on the Status of Women and the Executive Board, as envisioned in General Assembly resolution 64/289. That was confirmed by the members of the Executive Board who participated in the JIU survey, with only 20 per cent seeing current interactions between the two bodies as sufficient to support UN-Women in fulfilling its mandate. However, it should be noted that despite that, UN-Women is still perceived by Executive Board members as an Entity pursuing its normative, coordination and operational mandates in an integrated manner, with no major differences in performance regarding mandate delivery. The Inspectors, however, consider that all opportunities have not been fully realized and there is merit in further exploring, expanding and improving coordination. As a matter of fact, UN-Women representatives who were interviewed supported more synergies between the two bodies and UN-Women management has made efforts to strengthen such coordination between their Bureaux. Those efforts remain informal with, for example, briefings of Executive Board members on thematic issues studied by the Commission. During her interview with the Inspectors, the Executive Director shared her aspiration for more interactions with all Member States in the Executive Board and the Commission. **For example, the Inspectors suggest that the Chair of the Commission provide formal inputs at the annual session of the Executive Board to promote discussion and engagement on the normative and operational mandates of UN-Women.**

23. The implementation of the following recommendation is expected to enhance coordination and cooperation of UN-Women with its Executive Board and the Commission on the Status of Women and strengthen coherence between them.

<sup>20</sup> General Assembly resolution 64/289, para. 67 (a).

<sup>21</sup> *Ibid.*, para. 3.

<sup>22</sup> A comparison of the membership of the Executive Board for 2023 and the Commission at its sixty-eighth session (2024) shows that 15 countries are represented in both bodies. Asia and the Pacific and Latin America and the Caribbean are the regional groups with the most countries represented in both entities.

**Recommendation 1**

**The Executive Board should request that the Executive Director submit, at the Board's 2025 annual session, a proposal for enhancing the interactions between the Board and the Commission on the Status of Women within the multi-tiered intergovernmental structure of UN-Women, as envisaged by the General Assembly in its resolution 64/289, allowing consideration of the work of the Entity in a more integrated manner, and transmit the proposal to the Bureau of the Commission.**

**B. Executive management**

24. **Leadership.** UN-Women is headed by an Executive Director appointed by the Secretary-General at the level of Under-Secretary-General. The Executive Director is a member of the United Nations System Chief Executives Board for Coordination (CEB).<sup>23</sup> Since its creation, UN-Women has been led by three women Executive Directors, one of whom served two 4-year terms; the current postholder took office in September 2021. The Executive Director appoints two deputies at the level of Assistant Secretary-General to assist in running UN-Women. The respective portfolios of the Deputy Executive Directors have evolved since the creation of UN-Women, seeking the most effective balance among the mandates and the corresponding organizational structure. The latest organizational structure indicates that the portfolios of the respective Deputy Executive Directors are as follows: one Deputy Executive Director is responsible for normative support, United Nations system coordination and programme results and the other Deputy Executive Director is responsible for resource management, sustainability and partnerships. It should be noted that both posts were vacant between April 2023 and the end of the year (a period that coincided with the data collection phase for the review). In 2023, the terms of reference of both Deputy Executive Directors were updated in accordance with the latest organizational restructuring. The Inspectors welcome the fact that those terms of reference emphasize coordination and cooperation between the Deputy Executive Directors, addressing a weakness identified in an internal functional review conducted in 2019. The Inspectors learned that collaboration had not always been fully effective between previous incumbents, which may have affected the leadership of UN-Women. **To further strengthen coherence in leadership, the Inspectors suggest that a compact between the Executive Director and the Deputy Executive Directors be implemented as a key element of accountability regarding elements such as building synergies and coordination within UN-Women, the use of financial and human resources, action to implement oversight recommendations and support for reforms in the respective pillars.**

*Executive management framework*

25. Executive management is exercised through three principal entities, namely the Executive Leadership Team, the Senior Management Team and the Business Review Committee. The Internal Management Framework Policy defines their respective roles and their interdependencies. The thematic management committees are examined in relevant sections of the present report (see also annexes IV and V).

26. **Executive Leadership Team.** The Executive Leadership Team comprises the Executive Director and her two deputies. It is the highest internal decision-making body and its objective is to ensure unified leadership in determining the vision, missions and strategic direction of UN-Women. The portfolio of its responsibilities is large and includes matters related to strategic and annual priorities, overall management, resource mobilization and alignment of resources with goals and priorities, as well as representation and partnerships.

27. **Senior Management Team.** The Senior Management Team is referred to as the primary strategic advisory body to the Executive Leadership Team. Its broader membership (three executive managers, Chief of Staff/Head of the Office of the Executive Director,

<sup>23</sup> General Assembly resolution 64/289, para. 69 (a) and (b). See also ST/SGB/2011/2 for delegated authority to the Executive Director of UN-Women in matters relating to human resources management.

directors of all divisions at headquarters, two section chiefs and all regional directors, as well as observers designated on a permanent or temporary basis) reflects the large portfolio of functions included in its terms of reference, namely: provide strategic direction; enhance a whole-of-organization approach by promoting coherence and synergies; contribute to collective strategic positioning; support the implementation of organizational priorities; and ensure effective management and oversight.<sup>24</sup>

28. **Business Review Committee.** UN-Women management set up the Business Review Committee as a forum to facilitate operational decision-making, monitor organizational performance indicators and make recommendations to, and prepare decisions for, the Executive Director or other delegated authorities. The Inspectors note the wide range of areas covered by the Committee, including: organizational performance and management; coordination of resource mobilization; risk management and mitigation strategies; human resources management; and reviewing the work of internal oversight and monitoring mechanisms.<sup>25</sup> Its membership comprises permanent, rotating and observer members, including the Deputy Executive Directors (as Co-Chairs); the directors of four headquarters divisions and two regional directors on an annual rotating basis as permanent members; and six observers. The Committee also functions as the Risk Management Committee and includes two subcommittees: the Budget Allocation Committee and the Technical Management Group, which are examined below.

29. **Executive management committees have not been functioning as expected.** Considering the importance of its portfolio, the Inspectors are concerned that the Executive Leadership Team met only twice in 2022 and that no formal meetings were held in 2023 (as of October 2023), at a time when UN-Women was following up on its corporate restructuring and exploring scenarios for the implementation of the pivot to the field initiative. Instead, UN-Women management informed the Inspectors that the Executive Director had regular meetings to “check in” with the ad interim deputies. The review also shows that there is a gap between the terms of reference of the Senior Management Team and how it has been operating in recent years. The Inspectors note that, while 21 meetings were held in 2021, this number drastically decreased in subsequent years (only 5 meetings in 2022 and none in 2023 – as of October 2023 – although its terms of reference mention meeting every two weeks). In 2022, minutes were taken at only two of its meetings, which is not in line with its terms of reference and raises concerns in terms of transparency and accountability. Inputs from various sources confirmed that the Senior Management Team has mostly served as an information-sharing mechanism, which is only one of its expected roles. The Inspectors thus have to conclude that the advisory body has not been a forum leveraging the expertise of all its members to help drive UN-Women. Based on the documentation provided to the Inspectors, there was no clear evidence of its advisory role to the executive level and the minutes of the meetings of the Executive Leadership Team that were reviewed did not make reference to the work of the Senior Management Team. Under those circumstances, it appears that the Business Review Committee is de facto playing a major role in driving UN-Women and, despite its active involvement in running the Entity, the Committee has paradoxically been the one committee with which respondents were the least familiar, according to the results of the JIU survey.

30. **Business Review Committee found to be active and effective.** A main responsibility of the Business Review Committee is to conduct the Quarterly Business Review, consisting of a detailed analysis of operational and financial performance of UN-Women.<sup>26</sup> The process was launched in the first quarter of 2022 and comprises a regional-level phase and a corporate-level phase. According to UN-Women management, the Quarterly Business Review is a valuable management tool that provides a global picture of operational performance and enables data-driven and enhanced organizational management. The documentation submitted illustrates the significance of the work of the Committee and the quality of the review process. The same positive assessment applies to its Technical Management Group, which is the working-level management forum under the Committee.

<sup>24</sup> Senior Management Team Procedure (October 2020).

<sup>25</sup> Business Review Committee Procedure (October 2020), paras. 5.2 and 5.3.

<sup>26</sup> Ibid., para. 5.4.

The Inspectors consulted a sample of the minutes of the meetings of the Technical Management Group, in which there was significant evidence of in-depth work.<sup>27</sup> Among interviewees, at various levels of UN-Women, the consensus was that the Business Review Committee increased the coherence of programmatic operations. Regional directors interviewed confirmed that the Committee effectively considered field-level opportunities and challenges. At the same time, they appreciated that the performance of both field entities and headquarters units were reviewed to enhance accountability throughout UN-Women. Furthermore, it is a good practice that key inputs from the Quarterly Business Review are shared across UN-Women through the intranet and/or with relevant headquarters organizational units bilaterally.

31. **Synergies among executive management committees must be improved.** When the Internal Management Framework Policy was adopted in 2020, it was envisaged to monitor and evaluate the integration of the three executive management bodies, notably by defining success criteria and assessing progress against a set of indicators, which would be established later.<sup>28</sup> The need for greater interconnectedness among the executive management committees was touched upon during a meeting of the Executive Leadership Team in 2022. The JIU findings confirm the need to clarify the role and interactions of the executive-level committees and for some of them to resume proper functioning. The inputs of UN-Women staff members (interviews and survey) indicate that the roles and delineated responsibilities of those committees are not currently fully grasped. According to information received by the Inspectors, the role and functioning of the Senior Management Team is currently under reconsideration following the work of an external consultancy firm.

32. **Field representation in management committees must be reconsidered.** The examination of the membership of the committees shows the prevalence of headquarters managers. Currently, the representation of field-based management is limited and mostly on a rotational basis, as described above and recorded in annex V, table 2. All regional directors are members of the Senior Management Team, although it has not been functioning as expected, as mentioned above. In the view of the Inspectors, the membership of the committees must be reconsidered, with the objective of ensuring a field perspective when strategic and operational decisions are made, especially now that UN-Women is embarking on the pivot to the field initiative. There has been some attention devoted to that aspect since 2020 in the context of the establishment of the Budget Allocation Committee and the Technical Management Group, but the room for improvement remains considerable. That would counterbalance the current perception of centralized decision-making and address the disconnection between headquarters and the field, as well as the perception of “not being heard” on the part of field personnel. In that spirit, the global leadership retreat convened by UN-Women management in June 2023 provided a platform for its leaders across the world to reconnect, following the pandemic, around a common vision for the Entity. That initiative must be institutionalized and utilized to enhance internal communication and ensure wider consultation, particularly in the context of pivoting to the field. The Inspectors note that the Technical Management Group benefits from the broader participation of the deputy regional directors and regional operations managers from all six regions, which is a positive example of field involvement.

33. **Strengthening senior management.** Having an executive management structure entrusted with clear responsibilities and acting collectively is of crucial importance for any organization. In the case of UN-Women, it is even more important considering the constraints imposed by its financial structure on all its corporate functions and the newly added imperative of implementing the pivot to the field initiative, which represents one of the biggest shifts of its business model and culture. Otherwise, the visibility and substantive impact that UN-Women is expected to demonstrate in the United Nations system might adversely be affected and the Entity could risk being sidelined or marginalized. **In order to strengthen the management framework of the Entity, the Inspectors believe that UN-Women management should explore the opportunity to implement the United**

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<sup>27</sup> Business Review Committee – Technical Management Group Procedure (July 2022).

<sup>28</sup> Internal Management Framework Policy, para. 5.6.

**Nations system leadership framework adopted by CEB in 2017.**<sup>29</sup> In the view of the Inspectors, that would help UN-Women make progress on accountability and business transformation as envisaged in two outputs included in its organizational effectiveness and efficiency component.<sup>30</sup>

34. The implementation of the following recommendation is expected to enhance transparency and accountability within the management framework of UN-Women.

**Recommendation 2**

**The Executive Director should, by mid-2025, revise the terms of reference of the executive management committees in order to improve complementarity and synergies among them, take measures to include adequate field representation and ensure their proper functioning through regular meetings and record-keeping for the purposes of transparency and accountability in decision-making.**

*Lessons learned from change management*

35. **Change management process.** Several of the initiatives carried out in recent years to improve internal governance, redesign the organizational structure and enhance the corporate culture were designed and implemented in the context of a change management process. The ambition was to work towards a more results-oriented, nimble and financially sustainable UN-Women by 2021: “As ‘One UN Women’, we will break silos and advance collaboration between different divisions, headquarters and field offices at regional and country level. This will require everyone to contribute to a new networked and more collaborative way of working.”<sup>31</sup> In a report published in 2019, JIU identified a series of enablers for successful change management in organizations and the Inspectors found the UN-Women change management programme to be generally aligned with these enablers.<sup>32</sup> However, **as the Entity is entering the implementation phase of its pivot to the field initiative, the Inspectors consider it essential that UN-Women management critically review the successes and the challenges of the recent change management exercise and draw lessons therefrom to increase the prospects of success of the envisioned transformation of the Entity.** In that context, the Inspectors reaffirm that any change management exercise must be supported by internal stakeholders and owned across the Entity. The Inspectors underline the need to support centralized capacity with a strong network of change agents throughout UN-Women, which was highlighted as a critical element for success in a reform process by JIU. The critical statements gathered from various audiences during the preparation of the review indicated a need for improvement in that regard (see table 1 below).

Table 1

**Opinion of staff members regarding communication about organizational priorities and transformational initiatives and of field representatives about the change management process**

(Aggregate percentage of “strongly agree” and “partially agree” responses)

<i>UN-Women staff members</i>	<i>Headquarters</i>	<i>Field</i>
I believe that UN-Women senior management clearly communicates organizational priorities	25	56
I believe that UN-Women senior management clearly communicates on organizational transformation initiatives	23	52

<sup>29</sup> CEB/2017/1, annex.

<sup>30</sup> Organizational effectiveness and efficiency output 1 (Assuring an accountable organization through principled performance) and output 3 (Advancing business transformation).

<sup>31</sup> UN-Women, “Change management: key decisions” (2019), p. 1.

<sup>32</sup> JIU/REP/2019/4, para. 127: the enablers are: (a) establishing the case for change; (b) creating a guiding coalition for change; (c) establishing strong communications; (d) resourcing change management; (e) assessing and learning from change management practices and results; and (f) institutionalizing change management capacities and practices within an organization.

<i>UN-Women staff members</i>	<i>Headquarters</i>	<i>Field</i>
I think that the restructuring of various headquarters units/offices is well managed	10	22
I think that the restructuring of the field architecture is well managed	11	22
<i>UN-Women field representatives</i>	<i>Regional directors</i>	<i>Country representatives</i>
UN-Women provided adequate preparation and support to managers and personnel to embrace change management, notably towards a new organizational culture	50	0

*Source:* JIU survey of UN-Women personnel (2023); and JIU questionnaire for UN-Women field representatives (2023).

36. **Risk of disconnect between personnel and management.** UN-Women personnel are often described as a group of feminist activists highly devoted to the mandate of the Entity. Indeed, the Inspectors interviewed many passionate UN-Women personnel during the preparation of the present review. However, the Inspectors note with concern that UN-Women personnel who participated in the JIU surveys recorded a significant number of open-ended comments that might erode that enthusiasm due to the high level of tension at various levels. There is a preoccupying number of inputs and comments from various stakeholders throughout UN-Women concerning issues such as the transparency of decision-making, communication of major initiatives and accountability of managers. That could, in part, be explained by the successive change management exercises, which were perceived as having been conducted without sufficient prior consultation or information-sharing with UN-Women personnel, and the uncertainty around the implementation of the pivot to the field initiative. Those are highly delicate areas and, as such, the Inspectors need to be cautious when they analyse them as representing a much deeper organizational challenge. They also note that the participation rate in the engagement survey conducted by UN-Women in 2022 – approximately 50 per cent – can be considered low given the feminist-engaged profile of the workforce. Another concerning finding is that responses from staff members to questions included in the engagement survey were almost systematically more negative compared with those of the members of the affiliate workforce. The Inspectors are not in a position to review any individual case, but, **for the sake of well-being of co-workers in the Entity bound by the sense of mission for the common cause, UN-Women management should ensure without delay an enabling environment in which all personnel can jointly concentrate their time, energy and passion on the fulfilment of the common goals of gender equality and the empowerment of women and girls.**

### III. Financial framework

37. **Introduction.** Most of the issues in relation to the financial framework of UN-Women highlighted in the present chapter have, as the Entity has expanded, been at the centre of attention for years. In 2022, UN-Women management examined its financial framework to study its sustainability in the light of its funding streams, its financial and investment management processes, the distribution of resources across the Entity and related decision-making. In 2023, the Internal Audit Service (IAS) released an audit on resource planning, budgeting and allocation.<sup>33</sup> The Inspectors note that the audit contained a high-quality analysis, including pertinent observations and recommendations aimed at improving the financial framework of UN-Women. UN-Women management introduced several follow-up measures, notably the establishment of the Budget Allocation Committee. The Inspectors would like to draw attention to some of the remaining issues that should be addressed to enhance the effectiveness and efficiency of UN-Women, noting it would require commitment and action beyond UN-Women management.

#### A. Funding model and financial resources

38. **Main financial resource components.** The financial structure of UN-Women is inherited from its four “parent organizations”, with a narrower financial base of assessed resources and a business model driven by voluntary contributions. UN-Women relies on the following resource components: (a) the regular budget component through assessed resources allocated through the United Nations programme budget; (b) the integrated budget component, which is submitted to the Executive Board and which consolidates various types of voluntary contributions; and (c) miscellaneous financial sources labelled as “other revenues”. Referencing the terminology used by UN-Women, table 2 provides an overview of the Entity’s resources for the biennium 2022–2023, broken down by its funding components. Data show that resources amounted to more than 1 billion dollars for the second time in history and that the categories of earmarked contributions represent more than half of the resources available. The integrated budget aggregates regular resources (split into the institutional budget and the core programmable resources) and other resources (non-core). In its decision 2021/6, the Executive Board took note of the integrated budget presented by UN-Women management and approved its institutional budget to the value of \$204.4 million to support organizational effectiveness and efficiency (including cost recovery projections).

Table 2

**Resource components for the biennium 2022–2023**

		<i>Resources</i>	
		<i>Millions of dollars</i>	<i>Percentage</i>
<b>Regular budget component</b> (assessed resources)		20.6	1.9
<b>Integrated budget component</b> (voluntary contributions)			
Regular resources (core)	Institutional budget	165.1	15
	Core programmable	234.9	21.4
Other resources (non-core)	Earmarked contributions for programmes	601.3	54.7
	Cost recovery	39.3	3.6
<b>Other revenue component</b>		37.8	3.4
<b>Total</b>		<b>1 099</b>	

*Source:* Prepared by JIU on the basis of information available in UNW/2023/8, table 1, and UNW/2021/7.

<sup>33</sup> IAS, “Internal audit report: resource planning, budgeting and allocation” (New York, 2023).

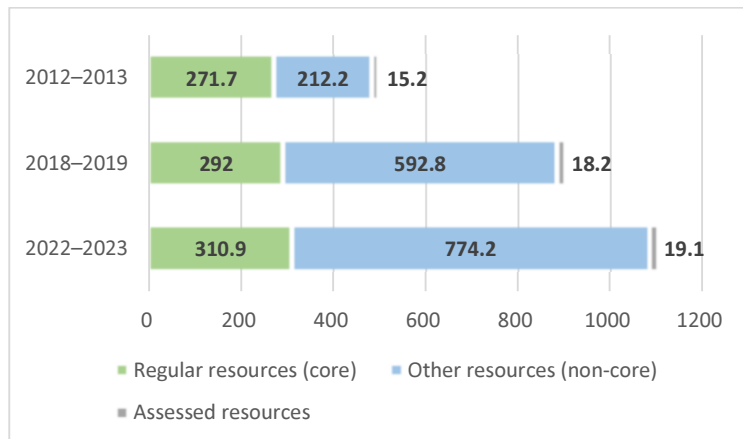
39. **Mandate funding streams.** The funding streams for the three mandate areas assigned to UN-Women were defined by the General Assembly in its resolution 64/289.<sup>34</sup> Member States established that the resources required to service the normative intergovernmental processes would be funded from the United Nations programme budget approved by the General Assembly (assessed contributions for international cooperation for development, sect. 17 (UN-Women), programme 14 (Gender equality and the empowerment of women)), while the resources required to service the operational intergovernmental processes and operational activities at all levels would be funded from voluntary contributions and approved by the Executive Board. On the basis of that model, the resources available to UN-Women are authorized by two different governing bodies and according to two different budget cycles with no institutional design to balance their respective evolution. The funding model has a structural lacuna since the coordination mandate was not given a designated financial base. The coordination mandate is by nature embedded in all activities of UN-Women. The existence of different funding sources assigned to specific mandated areas imposes significant constraints on UN-Women management to balance and integrate the triple mandate by strategically designing and allocating resources so that they are pursued in sync or support each other in a mutually reinforcing way.

40. **Resources growth over the years.** Figure II below provides an overview of the evolution of resources since 2012–2013 broken down by the main components. Overall, UN-Women resources grew significantly due to the surge in voluntary contributions, with a peak in 2021. That can be interpreted not only as support for its mandate but also an expectation that UN-Women is able to deliver on its commitments in relation to its operations. In the context of the expansion of resources, the Inspectors have commented below on assessed resources, the ratio of regular resources (core) to non-core voluntary contributions and resources generated by cost recovery.

Figure II

**Evolution of resources for the bienniums 2012–2013, 2018–2019 and 2022–2023**

(Millions of dollars)



Source: Prepared by JIU on the basis of information available in the report on the structured dialogue on financing the results of the UN-Women Strategic Plan 2022–2025 (UNW/2023/8).

*Assessed resources*

41. **Assessed resources provide marginal funding.** Assessed resources represent a tiny fraction of the financial base of UN-Women. In absolute terms, assessed resources have grown from \$7 million in 2011 to \$9.4 million in 2022. Over the years, as the activities of UN-Women have expanded and voluntary contributions increased, the proportion of assessed resources expressed as a percentage of total resources has declined. In 2011, assessed resources represented 3.3 per cent of the resources available to UN-Women, while they represented less than 2 per cent for the biennium 2022–2023. While the amounts collected as voluntary contributions demonstrate the overall support of Member States for gender equality

<sup>34</sup> General Assembly resolution 64/289, para. 75.



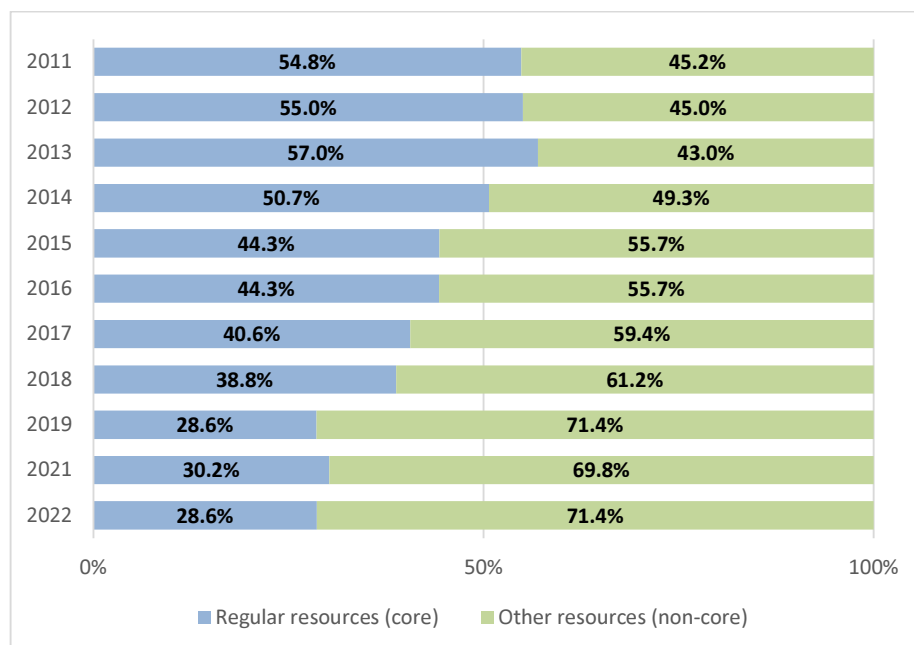
and the empowerment of women and girls, the Inspectors note that assessed resources are lower than miscellaneous revenues (investment returns, interest earned, dividends, fees and exchange transactions). In the report on the structured dialogue on financing the results of the Strategic Plan, it is stated that UN-Women continued to receive among the lowest assessed contributions of all receiving entities, at 0.07 per cent of system-wide assessed contributions in 2021.<sup>35</sup> The level of assessed contributions is a discretionary political decision of legislative bodies in the United Nations system. That said, in 2017, UN-Women successfully gained a small increase in assessed resources to support its Strategic Plan 2018–2021 (an increase of approximately 9 per cent, from \$7.6 million to \$8.3 million). **Based on that precedent, and if deemed necessary by UN-Women management, the Inspectors suggest that the Executive Director prepare a proposal, for the eightieth session of the General Assembly, for an increase in assessed resources, with a clear plan about how these resources will sustainably service normative intergovernmental processes and coordination work.**

*Regular resources (core) versus other resources (non-core)*

42. **The importance of regular resources (core) for an effective organization.** Regular resources (core) are voluntary contributions without restrictions that UN-Women management can allocate to support a range of corporate institutional functions or programmes. They are used to shape the institutional budget presented to the Executive Board. The institutional budget covers corporate functions, such as executive direction, external relations and partnerships, communications, legal services, oversight, information technology, finance, administration, human resources management and security, all of which support the activities carried out in direct and indirect ways. As shown in figure III below, voluntary contributions have been expanding since the creation of UN-Women. It is the balance between regular resources (core) and non-core contributions that has retained the attention of UN-Women management and Member States over the years. In absolute terms, regular resources (core) have increased by 15 per cent since 2012–2013, while other voluntary contributions (non-core) have increased by 265 per cent over the same time period, with a trend towards further growth every year. As shown in figure III below, in the early days of UN-Women until 2014, the proportions of the two types of resources were approximately equal. As contributing partners and donors began to show a clear preference for earmarked funding, the ratio of core to non-core reached approximately 29:71 in 2022. One of the conclusions that IAS drew in its audit on resource planning, budgeting and allocation was that UN-Women had shifted from an organization funded by predominantly regular resources (core) to one funded by predominantly non-core contributions, without fully adapting its financial structure and processes to reflect and support that evolution. Indeed, there are several examples in the present review indicating that not all elements pertaining to that evolution have been addressed and that further adjustments are needed, for example in terms of principles and processes driving the management and allocation of resources. The Inspectors acknowledge that UN-Women management is attentive to that situation.

<sup>35</sup> UNW/2023/8, para. 28.

Figure III  
Evolution of regular resources (core) and other resources (non-core), 2011–2022



Source: Prepared by JIU on the basis of information available in the integrated budget estimates for UN-Women for the respective bienniums (UNW/2023/6/Rev.1, UNW/2021/7, UNW/2019/6, UNW/2017/7, UNW/2015/9 and UNW/2013/7).

43. **Aspirational ratio of regular resources (core) to other resources (non-core).** The current proportions of regular resources (core) and other resources (non-core) are actually along the lines, more or less, of the target adopted for the United Nations system under the funding compact for the period 2019–2023, by which Member States committed to ensure predictable and flexible funding for United Nations activities at a level of at least 30 per cent.<sup>36</sup> UN-Women reached the 30 per cent threshold in 2020 and 2021; however, the position of UN-Women management is that, considering the characteristics of the Entity, a minimum share of 40 per cent of regular resources (core) would be a more appropriate threshold to enable it to deliver on its normative and coordination mandates in a more efficient and balanced manner.<sup>37</sup> Indeed, the 2022–2023 integrated budget was based on the assumption that a 40 per cent share of revenue received as regular resources (core) would be an attainable target. That was an ambitious objective as that ratio has rarely been reached in recent years. For the year 2022, the actual share of regular resources (core) was 28.6 per cent, which fell short compared with the estimates of UN-Women, but also in relation to the objective of the funding compact. Despite that, UN-Women management has estimated that regular resources (core) for 2024–2025 will be \$200 million, an amount that has never been attained before. Table 3 provides an overview of the evolution of the various categories of resources used by UN-Women management.

<sup>36</sup> A/74/73/Add.1; and General Assembly resolution 72/279.

<sup>37</sup> UNW/2020/7, para. 16 and UNW/2021/7, para. 23, footnote 1.

Table 3

**Evolution of regular resources (core) and cost recovery for the bienniums 2012–2013, 2018–2019 and 2022–2023**

(Millions of dollars)

<i>Biennium</i>	<i>Core programmable</i>	<i>Institutional budget</i>	<i>Cost recovery</i>
2012–2013	215	132.4	19.8
2018–2019	232.6	170.4	31.4
2022–2023	234.8	165.1	39.3

*Source:* Prepared by JIU on the basis of information available in the integrated budget estimates for UN-Women (UNW/2013/7, UNW/2017/7 and UNW/2021/7).

44. **Number of donors providing regular resources (core) is declining.** In recent years, UN-Women has mobilized more non-core resources than had been estimated and, at the same time, has received fewer regular core contributions than the target included in its integrated budget. Table 4 provides information on the number of contributing partners (not including the private sector) providing each type of resources and the totals thereof for the years 2020 and 2022. The data show that the number of contributors has decreased from 83 to 77. Countries with multi-year commitments represent approximately a quarter of the contributing partners. **In the opinion of the Inspectors, there are many possible factors to explain the difficulties encountered by UN-Women, in common with most United Nations entities, in attracting more regular resources (core). The fact that a high proportion of regular resources (core) has been used for the institutional budget (management) has not built confidence within the community of Member States to provide more unearmarked resources. Moreover, the perceived absence of a cohesive financial management structure that would overcome the silo work has had negative implications regarding the capacity of UN-Women to attract more core resources. The Inspectors believe that addressing those two points is extremely important in finding a way to increase the proportion of regular resources (core).**

Table 4

**Overview of contributing partners (not including the private sector) and the amounts contributed for the years 2020 and 2022**

	<i>2020</i>	<i>2022</i>
Number of countries contributing to UN-Women	138	139
Number of countries contributing regular resources (core)	83	77
Number of countries committed to multi-year funding	–	21
Regular resources (core) (millions of dollars)	165	153

*Source:* Prepared by JIU on the basis of information available in UN-Women, “Regular resources report 2020” (New York, 2021) and “Regular resources report 2022: accelerating gender equality” (New York, 2023); and the UN-Women Transparency Portal.

45. **Concerns expressed by Member States.** The survey conducted by JIU confirmed that the imbalance between resource types is a preoccupation of Member States: almost 80 per cent of the members of the Executive Board expressed concerns about the potential impact of the current situation on the management of UN-Women. That is further reflected in several decisions of the Executive Board in which it noted the need for increased investment in gender equality and women’s empowerment to support the results set out in the Strategic Plan and encouraged UN-Women to engage further with Member States and other partners to increase their voluntary contributions, especially in regular resources.<sup>38</sup> A ratio of 40:60 of regular resources (core) to other resources (non-core) was last reached in 2017 and achieving such a ratio on a more permanent basis would require considerable

<sup>38</sup> Executive Board, decisions 2021/6, para. 7, and 2023/8, para. 6.

efforts. As in many organizations, voluntary contributions tend to have restrictions. However, in the view of the Inspectors, there should also be room for flexibility among contributing partners to direct their funding to other mandated activities (normative and coordination) and for the management and administrative structure to support these mandated activities.

46. **Dialogue with contributing partners.** As in several other organizations, the Executive Board mandated a structured dialogue on financing the results of the UN-Women Strategic Plan as an initiative to align resources and objectives.<sup>39</sup> It has not led to tangible innovation and has had limited specific success, as acknowledged by the members of the Executive Board in their responses to the JIU survey, as well as by UN-Women management. Nevertheless, the Inspectors see it as an opportunity for a constructive exchange, which must be supported to address some of the causes behind the reluctance of donors to contribute regular resources (core). UN-Women publishes a regular resources report, with general information on the trends observed, which explains how resources are used to support the work of the Entity. UN-Women recognizes that a healthy balance between regular and other resources remains critical for its capacity to fulfil its triple mandate and for its future sustainability.<sup>40</sup> **The Inspectors encourage the continuation of measures to further enhance transparency and demonstrate accountability.** Recent developments, such as the improved rating of the International Aid Transparency Initiative attributed to the Entity and the briefings conducted on the UN-Women Transparency Portal, are positive examples in that regard and may contribute to increased trust among current and future contributing partners and positively influence medium and long-term earmarking practices, provided that UN-Women is able to report improved results.

47. **Funding the strategic notes of the country offices.** In the absence of core resources, an emerging initiative has consisted of seeking the direct funding of the priorities contained in strategic notes (see para. 61 below), which are prepared by country offices. That shift from a project-based approach to a programming one aims at a more deliberate use of resources by UN-Women and constitutes an opportunity for donors to help to address gender equality issues in a more sustainable and holistic manner, considering their intersectionality and multifactorial nature. However, the practice is not commonly followed as only a few contributing partners have decided to support such an endeavour. Interlocutors mentioned challenges regarding accountability and reporting on the use of funding. **The Inspectors encourage UN-Women management to pursue direct funding of the strategic notes of the country offices and to continue reporting improvements in accountability and transparency, notably through its Transparency Portal, to further facilitate this practice.**

#### *Cost recovery*

48. **Policies and practices regarding cost recovery.** In 2013, the Executive Board adopted an update on cost recovery that contained a methodology for calculating cost recovery rates.<sup>41</sup> In 2020, the adoption of a harmonized cost recovery policy with UNDP, UNICEF and UNFPA was another positive development on this matter.<sup>42</sup> The UN-Women Cost Recovery Policy (2022) was built with reference to the guiding principles contained in those two documents and defines the cost recovery framework for recovering indirect and direct costs applicable to financial contributions provided in support of its work and includes considerations on classification, methodology and rates.<sup>43</sup> UN-Women management aims to apply a standard cost recovery rate of 8 per cent for non-core contributions, as approved by the Executive Board in 2013.<sup>44</sup> However, as in many organizations, the introduction of differentiated rates led to an actual cost recovery rate, for 2022, of 7.18 per cent in the case

<sup>39</sup> Executive Board decision 2014/6, para. 9.

<sup>40</sup> UNW/2021/7, para. 23.

<sup>41</sup> DP-FPA/2012/1-E/ICEF/2012/AB/L.6.

<sup>42</sup> DP/FPA-ICEF-UNW/2020/1.

<sup>43</sup> UN-Women cost recovery policy (January 2022).

<sup>44</sup> Executive Board decision 2013/2.

of UN-Women. The projection for the biennium 2024–2025 is a rate of approximately 8.8 per cent, according to the integrated budget estimates.<sup>45</sup>

49. **Importance of resources arising from cost recovery.** In the integrated budget for 2022–2023, cost recovery resources amounted to \$39.3 million and therefore constitute a precious asset for UN-Women, considering the level of its assessed and regular resources (core). It has been a priority of UN-Women management to work on effective cost recovery processes to ensure that its regular resources (core) do not subsidize programmes funded by other types of resources. UN-Women management indicated in its response to the JIU questionnaire that any shortfall regarding indirect costs required funding from regular resources (core), therefore further limiting room for manoeuvre to support institutional functions. In its decision 2021/6, the Executive Board stated that, if actual cost recovery were higher than the estimates included in the budget proposal, the additional amount might be used for management activities to allow more regular resources to be used for programme activities.

50. **Challenges in cost recovery.** UN-Women management pointed out challenges faced in the implementation of cost recovery principles, in particular regarding the ability to recover all the direct costs from implementing programmes and projects, due mainly to strict conditions imposed by donors on the use of contributions that should primarily be used to implement programmes. Managers confirmed those challenges during interviews and mentioned the need for a clear standard operating procedure to operationalize the policy. However, the Inspectors encourage UN-Women management to continue its efforts towards effective, fair and transparent cost recovery processes and look forward to the preparation of a standard operating procedure based on cost accounting rules to complement the policy. Indeed, the lack of a standard operating procedure leads to ad hoc practices based on the discretion of staff and managers. It is expected that the procedure would guide users on specific and effective application beyond existing guidance, templates and checklist documents, which were not found sufficiently detailed by many interlocutors. The standard operating procedure should be supported by specific training sessions. The benefits for UN-Women would be to have more accurate and realistic cost recovery estimates supporting its budget preparation, as well as to collect additional resources for its overall corporate functioning.

51. The implementation of the following recommendation is expected to strengthen coherence and harmonization in cost recovery policies and practices throughout UN-Women.

### **Recommendation 3**

**The Executive Director should, by the end of 2025, issue a standard operating procedure complementing the UN-Women Cost Recovery Policy, as well as other guidance documents, to support implementation of standardized cost recovery principles and practices across the Entity, supported by specific training sessions.**

52. **Views among Member States about the financial structure of UN-Women.** In sum, the minimal level of assessed resources and the current ratio between regular resource (core) and non-core resources, combined with the expansion of its operational activities, expose UN-Women to challenges. The first challenge is in relation to the adequate funding of its respective mandated areas and the alignment of its operational activities with the corporate strategic priorities and objectives. The second is the availability of resources for establishing the necessary components of the institutional structure, notably for robust internal governance and critical second-line functions. The Inspectors note the concerns of Member States regarding the sustainability, predictability and flexibility of resources arising from the current financial framework (see table 5 below). Bearing in mind the responsibility of the General Assembly for the matter, 47 per cent of the members of the Executive Board supported the idea that the financial structure of UN-Women should be reconsidered. In 2021, the Advisory Committee on Oversight touched upon the same, sensitive matter when it stated that the ability of UN-Women to address those resources issues was further complicated by

<sup>45</sup> UNW/2023/6/Rev.1, para. 74 (c).

a budget construct developed at the time of the Entity's establishment, which might not reflect its needs as it had evolved.<sup>46</sup>

Table 5

**Opinions of the members of the Executive Board about the financial structure of UN-Women**

(Aggregate percentage of "strongly agree" and "partially agree" responses)

<i>Aspect of financial structure</i>	<i>Percentage</i>
Concerns regarding predictability of resources	71
Concerns regarding sustainability of resources	77
Concerns regarding flexibility of the use of resources	88

*Source:* JIU survey of members of the Executive Board of UN-Women (2023).

## B. Principles of resource allocation

53. **Inherited principles of resource allocation.** There are overarching principles guiding the allocation of regular resources (core) across UN-Women once the institutional budget is approved by the Executive Board. In its resolution 64/289, the General Assembly set resource streams for the mandate. UN-Women also inherited rules and methodologies from UNIFEM, one of the entities merged in 2010 to form the Entity, that determine the allocation of resources between its headquarters and field locations and among regional and country-level organizational entities.<sup>47</sup> Those principles have been endorsed by the Executive Board or institutionalized by the General Assembly where relevant (see table 6 below).

Table 6

**Overview of the principles of resource allocation**

<i>Resource allocation principle</i>	<i>Source</i>
Assessed resources fund the normative mandate	General Assembly resolution 64/289
Regular resources (core) assigned between headquarters (20 per cent for thematic/cross-regional, outreach and business development, special programming needs and emerging issues) and field (80 per cent)	UNIFEM Consultative Committee (DP/2009/38)
Regular resources (core) assigned to each region	UNIFEM Consultative Committee (DP/2009/38)
Distribution of resources within regions	Managed by the regional offices
Authorization to reallocate resources from one programme to another up to a maximum of 3 percentage points	Recommendation of the UNIFEM Consultative Committee at its forty-ninth session

*Source:* Prepared by JIU (2024).

54. **Relevance of the principles of resource allocation.** It became clear during the review process that the continued relevance and adequacy of the principles guiding the allocation of regular resources (core) must be revisited, keeping in mind the current context in which UN-Women operates and implements its mandate. In its audit on resource planning, budgeting and allocation, IAS highlighted the difficulties of applying the headquarters to field ratio in a realistic manner within an organization of the size of UN-Women, which still has fixed corporate costs to bear.<sup>48</sup> In recent years, UN-Women management has therefore not always strictly applied the headquarters to field ratio, despite its commitment and efforts

<sup>46</sup> UNW/2022/3/Add.1, para. 37.

<sup>47</sup> DP/2009/38.

<sup>48</sup> IAS, "Internal audit report: resource planning, budgeting and allocation" (New York, 2023), p. 7.

to comply. The distribution of regular resources (core) among regions and offices also raises questions. According to the methodology, the distribution is carried out by assigning a percentage share of programmable regular resources to each geographical region. The current criteria for allocating resources among the regions are as follows: development indices, demand from programme countries and development partners, and other elements, such as the existence of conflict or post-conflict situations and the availability of programmable regular resources. Currently, there are limited possibilities for UN-Women management to have a proactive role in the management of those regular resources (core). The Executive Director can exercise the option to reduce, up to a maximum of 3 percentage points, the resources of any underdelivering programme category or geographical region and reallocate the same amount to better performing geographical regions or categories, as appropriate. That has never been done according to the research conducted by JIU. Within regions, resources are allocated by the regional director. The present review reveals that such allocations lack a structured approach. As a result, the allocation of resources to country offices may be a subject of tension. Interviews with country representatives revealed that the criteria for resource distribution among the offices in the region are not always clearly expressed. The Inspectors came across a good practice in the Asia and the Pacific region where a joint committee has been institutionalized to examine the allocation of resources between the regional level and the country offices.

55. **Potential review of allocation criteria.** Numerous stakeholders who were interviewed found the criteria outdated or unfair (e.g. some regions received a smaller share of the funds required for their programmatic needs compared with other regions). Conscious of the sensitive context and the difficulty of the proposal, the Inspectors believe that the current principles of resource allocation must be reassessed to ensure that they are adequate for the current organizational set-up and activities of UN-Women. It should be noted that the UNIFEM Consultative Committee itself would periodically review and determine the percentage share of programmable regular resources in the light of new developments.<sup>49</sup>

56. The implementation of the following recommendation is expected to strengthen coherence and harmonization in resource allocation within UN-Women.

#### **Recommendation 4**

**The Executive Board should request that the Executive Director prepare a report assessing the relevance of the core programmable criteria adopted by the Consultative Committee of the United Nations Development Fund for Women in 2009, in the light of the current working environment and the upcoming implementation of the pivot to the field initiative, and submit a proposal for change, as required, for consideration by the Board at its first regular session in 2026.**

57. **Budget Allocation Committee.**<sup>50</sup> Following recommendations included in the IAS audit, the Budget Allocation Committee was constituted in June 2023. It acts as an advisory committee to the Executive Leadership Team on resource and budget management matters. As a subsidiary body of the Business Review Committee, its establishment is considered by UN-Women management as a major shift in terms of the transparency of resource allocation processes within the Entity, notably since its membership “is broader than in the past when decisions were made by a much smaller group of colleagues”, as stated by one interviewee. The Committee has a primary responsibility for core resources with the objective of rebalancing allocations between field-based operational (developmental) and internal operational (management and administrative) activities and may consider non-core resources. At such an early stage, it was difficult for the Inspectors to assess the achievements of the Budget Allocation Committee against its terms of reference, according to which the Committee should ensure an integrated, transparent and efficient process to inform and provide recommendations to executive leadership in the planning and allocation of resources at UN-Women.<sup>51</sup> Nevertheless, the Inspectors consider its establishment as a positive

<sup>49</sup> DP/2009/38, para. 11.

<sup>50</sup> Business Review Committee – Budget Allocation Committee Procedure (October 2023).

<sup>51</sup> Ibid., para. 5.2.2.

development since questions about resource distribution have been, and remain, a sensitive issue in the context of scarce core funds. Moreover, it could be an opportunity for UN-Women to review its financial planning and reassess its guiding principles for the allocation of resources in a more holistic and innovative way.

58. **Use of accumulated unspent balances.** UN-Women has accumulated unallocated regular resources in recent years due to a combination of various factors. In 2022, such resources amounted to \$117.2 million, as noted in the IAS audit in 2023.<sup>52</sup> An estimated \$20 million have been spent in 2023. In addition to responding to crises, UN-Women management has identified a wide range of priorities to be addressed using some of the unallocated regular resources (core), namely: (a) enhancing field capacity and accelerating implementation of the Entity’s commitment to pivot to the field; (b) increasing investment in its United Nations system coordination mandate, at the heart of a repositioned United Nations development system; (c) bolstering organizational capacity in crisis responses and increasing investments in crisis-affected countries and regions; (d) investing in the mobilization of individual giving; and (e) strengthening organizational effectiveness and efficiency, oversight and transparency.<sup>53</sup> One of the driving principles is to consider unspent resources as one-off funding options that are not aimed at funding recurrent needs. The Budget Allocation Committee was a major player in the process. However, at the time of finalization of the present report, UN-Women management communicated that it was not possible to provide further information on the resources attributed to the above-mentioned priorities and on the criteria used to allocate such resources.

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<sup>52</sup> IAS, “Internal audit report: resource planning, budgeting and allocation”, p. 16.

<sup>53</sup> UN-Women, “Background note for informal briefing of the Executive Board on the unallocated regular resources” (June 2023).



## IV. Organizational structure

59. **Changes in the organizational structure.** In the past 10 years, several organizational restructuring exercises have been conducted. As a newly created organization, it is a normal process to explore options that would bring the structure closer to optimal effectiveness and efficiency, especially in a context of constrained resources. However, frequent structural changes may be counterproductive by creating uncertainty for managers and personnel, with a risk of having a negative impact on the effectiveness and efficiency of UN-Women. Indeed, a perception of operating on ever-shifting grounds caused by frequent changes to the structure and reporting lines was often conveyed to the Inspectors. In their assessment, the Inspectors took into consideration the outcomes of the corporate change management exercise conducted by UN-Women management (2019–2021), which included an internal functional analysis of its headquarters structure and initial business transformation measures for which implementation was still ongoing or had not yet produced its full effects.

60. **Observations on organizational charts.** The Inspectors observed that a detailed organizational chart of UN-Women, including all its components at the level of divisions, offices, sections and units and the interrelationships and reporting lines among them, is not currently made available in the public domain. The official and public reference documents used for visualizing those elements are attached to the budget documentation submitted to the General Assembly and the Executive Board (see annex III). The present practice, however, is insufficient when reviewing the effectiveness and efficiency of the functioning of the Entity's organizational structure itself. While such documents may be appropriate for learning how the staff posts are budgeted for (regular budget or extrabudgetary resources) and organizationally distributed, in broad terms, they do not fully represent how UN-Women management has structured the Entity to function and execute the delivery of its mandate. For example, the pillars under the two Deputy Executive Directors are not reflected, the offices reporting directly to the Executive Director do not appear, and the number of units comprising the various divisions and their functional interactions, as well as the country offices and programme presence, are not shown. Those aspects need to be reflected in the charts for the governing bodies and other stakeholders to better understand the mechanisms of UN-Women in terms of accountability and transparency. **Therefore, the Inspectors request UN-Women management to include in the documentation submitted to the Executive Board a detailed organizational chart showing the actual structure and make it available on the Entity's website.** The Inspectors also noted that the information presented to the General Assembly as part of the programme budget process, on the one hand, and to the Executive Board in its integrated budget, on the other hand, is not strictly aligned, which also needs to be accounted for.

61. **Strategic notes for organizational entities.** Each organizational unit of UN-Women follows a common and proactive practice to prepare a strategic note, which contains information about its core functions, its results and resources framework, and risk management, performance management and financial sustainability considerations. Initially a requirement for field offices, the preparation of strategic notes was made mandatory for all headquarters units (divisions and independent offices) for the current Strategic Plan cycle. It is a good management practice that enables senior managers to contextualize the objectives of each section or unit and their alignment with the corporate objectives. Strategic notes also contribute to improving accountability. UN-Women management produced a series of guidance documents to support managers in preparing the notes and a dedicated management group, the Senior Review Group, is responsible for reviewing and approving them. An examination of a sample of strategic notes reveals, however, that the quality of the narrative varies significantly across the entities despite the guidance offered and the review process. The Inspectors also found that the sections in the notes on risks and resource limitations lacked clear plans to address the difficulties identified. **The Inspectors encourage UN-Women management to further harmonize the quality, consistency and, therefore, utility of strategic notes. They note that the Office of the Executive Director does not currently prepare a strategic note and consider it advisable that such an important organizational component should follow the same good practice.**

62. **Financial typology of organizational units.** Within the structure, each organizational unit is assigned a role within the corporate financial typology, namely as a revenue centre, cost distribution centre or cost centre. In short, revenue centres are assigned resource mobilization tasks, including non-core revenue targets and delivery targets. Cost distribution centres (e.g. procurement, human resources and finance) distribute their costs to the entities that use their services. Cost centres have an allotted budget and conduct their work as part of their workplan (e.g. leadership, strategy or oversight). The financial role is assigned at the level of a division (reflected in the strategic note) and is realized at the level of a unit. That means that a division identified as a revenue centre might encompass units that are cost centres (e.g. division directorate) and units that are revenue centre units (e.g. programmatic team). In that typology, country and regional offices are always revenue centres, but may have cost centre and cost distribution centre components embedded. The typology clarifies the expectations of each unit in UN-Women. Here, with the current funding trend of increasing non-core funding available to the United Nations system, the Inspectors see a risk that the current corporate business model might force UN-Women to increase the number of units designated as revenue centres or to increase their revenue targets, thereby diverting personnel from substantive work. Although UN-Women management may wish to make personnel aware of the need to generate revenue in each of the field offices, the real role on the ground is to conduct development activities to serve women and girls closest to where they are located, in collaboration with Member States and other local stakeholders by utilizing the limited resources for maximum effectiveness and efficiency. Direct funding of strategic notes could counter those risks. In that context, **UN-Women management has to ensure that country offices are structured and resourced at a level that enables them to fulfil the roles that they are expected to play, in terms of both substantive contributions and resource mobilization.** Moreover, the Inspectors found it misleading to characterize the role of management as “cost centres” and corporate support sections as “cost distribution centres”. Being cost-conscious is important from a management viewpoint, but there are costs that have to be borne. Providing leadership and corporate support services are “necessary investments” for UN-Women and its personnel as they concentrate on their mandated operational activities. Even when such parlance is common across the United Nations system, organizations should not be overly preoccupied by that labelling. **The Inspectors concur with the conclusion of the IAS audit on resource planning, budgeting and allocation on the need to further review the assignment of roles related to leadership and corporate support services throughout UN-Women<sup>54</sup> and to add more guidance for potential or prospective revenue generation activities and cost recovery, including in the field.**

## A. Headquarters

63. **Main pillars of the organizational structure.** UN-Women operates through two main headquarters pillars, each headed by a Deputy Executive Director. The Normative Support, United Nations System Coordination and Programme Results pillar comprises three divisions and the Resource Management, Sustainability and Partnerships pillar has four divisions. In addition, five independent offices and/or functions report directly to the Executive Director.<sup>55</sup> UN-Women maintains a network of seven liaison offices, one of which (Geneva Liaison Office) hosts the global humanitarian hub. The Inspectors do not intend to provide a detailed assessment of the organizational structure as such an undertaking would require a comprehensive functional examination. Hence, the Inspectors limit their comments to a series of observations, noting that UN-Women management has conducted significant work to clarify the typology of the organizational entities to serve as a reference point for the size and capacity of headquarters entities and field offices.

64. **Headquarters restructuring.** As part of the business transformation process, significant restructuring has happened at headquarters in the past three years with the

<sup>54</sup> IAS, “Internal audit report: resource planning, budgeting and allocation”, p. 6.

<sup>55</sup> Based on the information shared with the Inspectors, those offices and functions are the Office of the Executive Director, the Ethics Adviser, the Legal Office, the secretariat of the Executive Board and the Independent Evaluation and Audit Service.

establishment of divisions consolidating previously dispersed functions. In addition, the Humanitarian Action Section and the Independent Evaluation and Audit Services (IEAS) have been established (see para. 166). In terms of consolidation, the Inspectors noted the following:

(a) The creation of the Strategy, Planning, Resources and Effectiveness Division, which groups under a single leadership the previously disconnected functions of strategic planning, strategic budgeting, risk management and corporate governance. In 2022, the position of Business Transformation Adviser was established (previously a temporary appointment) and the change management team was placed within the Strategy, Planning, Resources and Effectiveness Division with a renewed mandate for business transformation;

(b) The establishment of the Policy, Programme and Intergovernmental Division was meant to reinforce the position of UN-Women as a global thought and practice leader on gender equality and women's empowerment. Its purpose is to consolidate knowledge and experience to facilitate substantive thematic coordination and cutting-edge policy analysis. Another perceived benefit is better integration of technical advice and programme cycle management expertise;

(c) In 2022, a decision was made to consolidate the humanitarian team, which was previously split between New York and Geneva, and relocate the team leader to Geneva. After UN-Women joined the Inter-Agency Standing Committee, a separate Humanitarian Action Section was established and its leadership post was upgraded from P-5 to D-1 to ensure effective engagement in the Committee and other humanitarian forums. Placing the function in Geneva, now designated as a humanitarian hub, has some rationale, but at the same time, it does exacerbate the need for coordination with headquarters to ensure diligent but speedy crisis responses.

**65. Differences between headquarters divisions.** There are significant differences between the seven headquarters divisions in terms of their structure and capacities (see table 7 below). Those differences can be explained in part by the volume and scope of the activities that they manage and the funding streams of UN-Women. The Policy, Programme and Intergovernmental Division is the division with the most resources since it embraces a significantly larger portfolio as a result of the consolidation process and its responsibility for programmatic activities, in addition to focusing on the normative and coordination mandates. Divisions such as the Civil Society Division and the United Nations System Coordination Division, which also focus on mandated areas, are among the least resourced. That imbalance is a cause for concern. The Inspectors acknowledge that UN-Women management is ultimately best placed to determine the structure of the Entity. In the context of pivoting UN-Women to the field, a series of future reconfigurations might be necessary. In the opinion of the Inspectors, the initiative also provides an historic opportunity to review the balance of staffing and the distribution of authority and roles within the organizational setting, both at headquarters and between headquarters and the field. Such a review would allow better alignment with substantive requirements and work processes, while further contributing to increase ownership across the entire Entity. At this crucial juncture, a participatory approach should be preferred.

**66. UN-Women perceived as headquarters centred.** Despite its large field presence, UN-Women was often described to the Inspectors as a headquarters-centred Entity with centrally managed business processes. The involvement of headquarters-based organizational sections and units in various processes is sometimes found unnecessary by internal stakeholders, in particular those in the field (as highlighted in surveys and interviews). Considering the entire workforce, personnel are primarily field based. However, the impression is further reinforced by the fact that, while headquarters accounts for 35 per cent of staff (434 at headquarters against 803 in field (see table 22 below)), a large proportion of directors are posted in New York (21 directors out of 31, with all D-2s posted in New York). Furthermore, the substantial representation of the directors of headquarters divisions on management committees over the years has reinforced the perception that UN-Women has a centralized, often opaque, decision-making process. Such a view seems widespread in UN-Women given the comments shared with the Inspectors through the online surveys and the interviews. UN-Women management is working to address that perception, for example

through the review of decentralized delegated authority and processing of field office transactions.

Table 7

**Overview of headquarters divisions, 2023**

<i>Divisions</i>	<i>Directors</i>	<i>Units</i>	<i>Staff</i>
Policy, Programme and Intergovernmental Division	D-2 (2)		
	D-1 (7)	12	71
Management and Administration Division	D-2		
	D-1 (2)	6	34
Strategic Partnerships Division	D-2		
	D-1 (2)	3	22
Strategy, Planning, Resources and Effectiveness Division	D-2	5	17
Human Resources Division	D-1	1	17
Civil Society Division	D-1	1	7
United Nations System Coordination Division	D-2		
	D-1	1	14

*Source:* Prepared by JIU on the basis of integrated budget estimates for the biennium 2022–2023 (UNW/2021/7) and information provided by UN-Women secretariat. As the budget documentation does not show the organizational units under each division, the information displayed may differ from the information recorded in the strategic notes of the respective divisions.

67. **Effectiveness of the organizational structure.** Adjustments to the corporate structure have not convinced the personnel participating in the JIU survey, especially as regards effective mandate delivery and increased organizational effectiveness (see table 8 below). The opinions of country representatives dramatically concur with that assessment, given that only 8 per cent of them stated that the implementation of change management in recent years had enabled UN-Women to better fulfil its mandate, an assessment that is particularly concerning for the Inspectors. Respondents located at headquarters and in the field provided similar inputs.

Table 8

**Opinion of staff members about the organizational structure**

(Aggregate percentage of “strongly agree” and “partially agree” responses)

	<i>Headquarters</i>	<i>Field</i>
I think that the present structure of UN-Women enables effective mandate delivery	25	25
I understand the distribution of responsibilities between my unit/office and the other parts of the organization (headquarters/regional office/country office/liaison office) and it works effectively	37	38

*Source:* JIU survey of UN-Women personnel (2023).

68. **Internal coordination and cooperation remain a concern.** As UN-Women pursues a triple mandate to promote gender equality and the empowerment of women, coordination and cooperation become key features for ensuring the effectiveness of the Entity. The strategic notes of the organizational entities often emphasize the involvement of other several internal stakeholders but they rarely elaborate on institutionalized mechanisms for cooperation at the working level. It is also acknowledged that: “The new structure of the Strategic Plan and the Integrated and Results and Resource Framework (IRRF) requires greater coordination and collaboration efforts across the Organization, both within and across Divisions and with the field, to optimally harness the synergies embedded in the new Plan

and achieve transformative results for women and girls.”<sup>56</sup> Coordination and cooperation as organizational features do not only arise from structural arrangements, working together also requires a culture of information-sharing. The Inspectors found that internal coordination and cooperation remain a concern (see table 9 below). Several explanations were shared with the Inspectors, such as the persistence of silo practices that might have been inherited from the merged entities, internal competition for resources, insufficient internal capacity, the absence of a directory of personnel indicating clear roles and responsibilities beyond official titles and grades, and the fact that interpersonal relations may prevail over formal coordination channels. Although those who took part in surveys and interviewees were generally satisfied with the coordination and cooperation within their own unit or office, coordination and cooperation among units and offices throughout UN-Women was often flagged as a clear area for improvement. Addressing that, UN-Women management reported several interdivisional coordination meetings (weekly or biweekly) at director level, as well as intra-division mechanisms for coordination among chiefs of sections within the same division. The Inspectors were only provided with the agendas of such meetings and could therefore not assess the quality of the exchanges in relation to the objective of reducing the work in silos. The Inspectors also note that an informal virtual gathering of regional directors has been arranged to ensure coherent regional positioning and a smoother flow of information for matters communicated by headquarters to the regions.

Table 9

**Opinion of staff members on coordination and cooperation within the organizational structure**

(Aggregate percentage of “strongly agree” and “partially agree” responses)

	<i>Headquarters</i>	<i>Field</i>
I think that there is sufficient coordination and cooperation within my unit/office	67	59
I think that there is sufficient coordination and cooperation between units and offices across UN-Women	36	41

*Source:* JIU survey of UN-Women personnel (2023).

69. **Dual reporting line for regional directors.** UN-Women regional directors have functional and performance reporting lines to both Deputy Executive Directors. That arrangement does not make for unanimity in UN-Women and has changed over time. The benefits of such dual reporting relate to facilitation of communication processes with all headquarters-based divisions and increased ownership and coordination throughout UN-Women. While those objectives are laudable, they are not automatically achieved through formal reporting lines. There are also perceived disadvantages associated with the current arrangement: it may introduce complexity and affect the clarity of roles, diffusing accountability and delaying decision-making processes. In interviews, regional directors generally insisted on the benefits of the dual reporting lines in terms of substantive coordination but not in terms of accountability. Under the current arrangement, a monthly meeting between each regional director and both Deputy Executive Directors to address issues relevant to the region is a relatively new good practice but such meetings have not been held systematically in 2023 when the positions of both deputies were ad interim. The drawbacks of the current arrangement may thus overcome the advantages. **The Inspectors invite UN-Women management to revisit the issue of the dual reporting lines of the regional directors, in particular to assess whether such an arrangement is the most suitable one in the context of the increased presence and resources in the field.** As some have suggested, if a matrixed management structure is perceived as necessary, a hybrid solution could be tested whereby one Deputy Executive Director oversees regional directors as their primary supervisor while the other Deputy Executive Director could provide secondary inputs. Having one main supervisor through a unique reporting line provides better guarantees in terms of enhanced accountability.

<sup>56</sup> UN-Women, “UN Women Strategic Plan 2022–2025 – terms of reference: lead and associate Strategic Plan indicator managers”, p. 2.

## B. Field presence

70. **Background.** The field presence of UN-Women was initially referred to as its “regional architecture” and has been the subject of attention since the creation of the Entity. In 2016, a corporate evaluation highlighted the achievements of UN-Women but also a series of challenges. Recommendations of the Independent Evaluation Service (IES) focused on issues such as (a) the flexibility of the field presence and integration between headquarters and the regional level, (b) the alignment of (realistic) expectations in relation to field offices and their available capacity, and (c) knowledge-sharing.<sup>57</sup> UN-Women management piloted several measures to address those recommendations; however, the Inspectors regard that further action is required in several areas. Such action becomes even more important as UN-Women pivots to the field, which represents a vital opportunity to place the Entity in a more contemporary setting. The review shows that Member States are supportive of the Executive Director’s vision and are looking forward to its implementation (see table 10 below). At the same time, UN-Women staff members are expecting clear criteria for operationalizing that change, which was evident from the responses to the JIU survey and the interviewees conducted.

Table 10

### Opinion of the members of the Executive Board on the pivot to the field initiative

(Aggregate percentage of “strongly agree” and “partially agree” responses)

	<i>Percentage</i>
The UN-Women pivot to the field approach is a strategic direction that is well-supported by the Executive Board	83
I am confident that the prospective implementation of the pivot to the field approach will improve the capacity of UN-Women to deliver on its mandates?	76

*Source:* JIU survey of the members of the Executive Board of UN-Women (2023).

71. **Principles governing the field presence.** In 2020, UN-Women management promulgated its presence governance framework, comprising a policy, a procedure and guidance.<sup>58</sup> Those documents outline the rationale, criteria, funding principles and processes for revisiting country presences. That approach resulted in a tiered typology of functional set-ups for field offices. The policy document broadly defines the concept as “a presence established by UN-Women in a country or region away from Headquarters to allow it to deliver on its mandate in accordance with General Assembly Resolution 64/289 in that location”. In short, there are three “physical” office typologies (small, medium and large) and a (non-resident) “United Nations reform presence”. The typology is an indicative management tool that is referred to by UN-Women management to determine the functional set-ups of offices and their basic capacities and resources. In its response to the Advisory Committee on Oversight, UN-Women management indicated that the Entity had a thorough management process, including an annual review of its global footprint.<sup>59</sup> However, a series of challenges remain in the view of the Inspectors.

72. **Field presence and capacity.** Since its creation, the footprint of UN-Women in the field has expanded. Its field presence comprises six regional offices and 62 country offices and serves an additional 56 countries through United Nations reform presences (including non-resident forms of programme delivery and coordination). UN-Women serves the donor community and maintains liaison offices in Abu Dhabi, Addis Ababa, Almaty (Kazakhstan), Brussels, Copenhagen, Geneva and Tokyo and a Centre of Excellence for Gender Equality in Seoul (see table 11 and annex VI below). The review highlighted several points regarding

<sup>57</sup> IES, *Strengthening Organizational Structure for Delivering Gender Equality Results: Corporate Evaluation of the Regional Architecture of UN Women*, Independent Evaluation Service (New York, UN-Women, 2016).

<sup>58</sup> Presence Governance Policy (August 2020) and Presence Governance Procedure (October 2020).

<sup>59</sup> UN-Women, “Background note: briefing to the Executive Board, annual session 2023 – management response to the report of the Advisory Committee on Oversight for the period from 1 January to 31 December 2022”, para. 28.

the principles governing the field presence of UN-Women; implementation of the typology may not be consistent due to financial constraints and management decisions. In its audit, IAS flagged that the typologies were formalized without a clear functioning implementation mechanism for their funding and staffing structures.<sup>60</sup> The organizational capacities of the field offices vary tremendously and, during interviews, field representatives provided examples of specific consequences arising from that variance – for example, some country offices that support multiple countries are not designated as multi-country offices and therefore do not benefit from the corresponding resources. IAS found that the staffing of some headquarters business units remained disproportionately large compared with field offices. That imbalance was found to be primarily due to divisional managers wishing to retain their budgets regardless of the changing context.<sup>61</sup> **The Inspectors suggest that UN-Women management conduct a management review to assess whether the current capacity of its field offices is aligned with the current functional set-up and is congruent with the objectives of the pivot to the field initiative.**

Table 11  
Overview of the field presence, 2023

<i>Regions</i>	<i>Country offices within the region</i>	<i>Countries in which the Entity is a non-resident agency<sup>a</sup></i>
Asia and the Pacific	13	7
Arab States and North Africa	7	2
Americas and the Caribbean	11	7
East and Southern Africa	13	0
Europe and Central Asia	8	5
West and Central Africa	10	0
<b>Total</b>	<b>62</b>	<b>21</b>

*Source:* Prepared by JIU on the basis of information provided by the UN-Women secretariat (2023).

<sup>a</sup> United Nations reform presence.

## C. Pivoting to the field

*Clear and concrete objectives must be expressed*

73. **Objectives must be clearly stated.** The objective of pivoting UN-Women to the field has been expressed in general terms by executive managers in recent years, including in the recent townhall meeting held in October 2023. The vision, in bringing UN-Women closer to its beneficiaries, is to serve its mandate more effectively and achieve impact at scale. As stated earlier, the initiative would be a major transformation for UN-Women, with a significant impact on its personnel, partners and other stakeholders. It also implies a considerable evolution of business processes and adjustments in the policy framework and related procedures. It is imperative that the vision is articulated in a way that clearly demonstrates how the expected substantive and economic returns will be brought about through a theory of change addressing the inputs and outputs, as well as the outcomes for and impacts on UN-Women beneficiaries. At the present stage, the benefits of pivoting to the field by moving staff from headquarters to the field tend to be presented mostly in financial terms. It should be noted that the Strategic Plan does not elaborate on pivoting UN-Women to the field. As acknowledged by UN-Women management, the mid-term review process represents an opportunity to close that gap and expand on the field-focused sustainable business model of UN-Women.

74. **Current scenarios envisaged.** During the preparation of the present report, UN-Women management was still exploring possible scenarios for moving that ambitious

<sup>60</sup> IAS, “Internal audit report: resource planning, budgeting and allocation”, sect. IV.

<sup>61</sup> *Ibid.*, p. 6.

agenda forward with the support of an external consultant. The concept entails enhancing the effectiveness of delivery at the field level, which may involve the relocation of certain functions and the decentralization of processes to country offices: first, the relocation of corporate functions outside New York; and, second, a decentralization process to strengthen country offices. UN-Women management intends to pivot to the field at three levels: delegation of authority, human resources and financial resources. At the time of preparing the report, options were open regarding the implementation of the initiative. One major issue to resolve is the definition of “field” in the context of the reform, namely where UN-Women management intends to strategically refocus functions and resources, that is to say at the regional level, the country level or other locations or a combination of these options, and the allocation of such functions and resources among those options. Those objectives must be defined in relation to the existing financial means; another strategic point would be to determine the extent to which such a vision can realistically be implemented without additional resources (e.g. only by reallocating existing resources as currently envisaged).

75. **Initial measures.** Some initial measures have already been implemented to empower the field, such as:

(a) The work of the Task Team on Delegation of Authority led to initial adjustments in procurement and human resources management (see para. 99 below). The field representatives who were interviewed were generally satisfied with the increased levels of delegated authority that had occurred in recent years. However, the Inspectors recall that such a process must be accompanied by sufficient internal capacity to manage the newly delegated authority, in particular at the regional level when offices may also be mobilizing resources and implementing programmes in addition to supporting country offices. The situation at country level may also vary significantly and it seems premature, at this stage, to apply new principles in relation to delegation across the board;

(b) UN-Women management has redeployed resources to create separate staff positions (P-4) for strategic planning and coordination functions, which hitherto had been discharged by the same individual at the regional level. Consideration is also being given to the placement of communications officers in regional offices, but no progress has been made in that regard.

#### *Implementation of the initiative*

76. **Field office resources.** Although the objective of directing a greater proportion of resources to field offices has been stated consistently in recent years, its realization has been less evident in practice, as was often stated by the interviewees providing a field perspective. IAS also commented on the slow process of redistributing resources to country offices and on the reluctance of headquarters managers to deprive their own divisions from already scarce financial means.<sup>62</sup> The criteria used for resource allocation were perceived as primarily related to financial considerations (such as the number of programmes and projects managed, the actual revenue generated and the delivery rate) as opposed to substantive considerations (such as the geopolitical and geoeconomic context, the cultural-historical backdrop, strategic importance and sociodemographic issues). Addressing resource allocation may require a more innovative approach and integrate elements such as the qualitative assessment of the performance of country offices, the quality of the programmes implemented, the type of partnerships built, the long-term benefits of resource allocations (investment perspective), and the influential role in relation to national authorities and inter-agency partners. The review shows that some parts of UN-Women seem ready to have a more dynamic management of resources, including using temporary allocations as seed money with the aim of building the conditions for an increased level of non-core resources. The Inspectors invite UN-Women management to consider a broader set of criteria for its field presence.

77. **UN-Women representation at field level.** UN-Women representation at field level is generally lower ranked than in other United Nations entities, with regional directors (at the D-1 level) and country representatives (generally at the P-4 level, although sometimes at the P-5 or even D-1 level). The field representatives described that situation as having tangible

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<sup>62</sup> Ibid., p. 14.



consequences for the credibility and authority of UN-Women in the field, preventing the Entity from having a real seat at the table, in the contexts of, for example, interacting with host Governments, the resident coordinators and other stakeholders, formulating basic local developmental strategies and joint programmes, as well as mainstreaming the gender agenda across the activities of country teams in the first place, which may affect the assumed role to be played by UN-Women as the system backbone on gender issues. Country representatives and their deputies should be enabled to play their role in the inter-agency forums and with national authorities. **Mindful of the resources to be devoted to the pivot to the field initiative, UN-Women management should consider rebalancing resources to upgrade the level of its regional directors and to ensure that deputy country representatives are in place in most of the countries to further empower the Entity at the field level** (currently, 23 country offices out of 62 have a deputy country representative).

78. **Qualitative expertise deployment.** The redeployment of expertise currently based at headquarters is also a sensitive issue that cannot be seen purely in numerical terms. While welcoming the prospect of additional resources being assigned to their offices, field representatives expressed concerns about the type of expertise that would be transferred and its suitability in relation to the needs of those offices. There is a need for an in-depth analysis of the type of functions to be relocated to field locations and for which purposes. The scenarios presented at the townhall meeting in October 2023 were not sufficiently detailed in that regard.

*Ownership of personnel required for a successful transition*

79. **Inclusive approach to corporate initiatives.** The uncertainties surrounding the implementation of the initiative create a lot of tension within certain groups of UN-Women personnel and, at the same time, generate high expectations among others. It is essential to communicate the rationale and the milestones of such a reform in a transparent and clear manner to ensure the ownership of personnel and a successful transition. Such a consideration has been missing thus far, as reflected in the responses of staff members to the online surveys (see table 12 below) and confirmed by field representatives that were supportive of the process but not always well informed. Based on the information provided, the Inspectors could not clearly conclude how and where the pivot to the field initiative has been debated in a large forum seeking inputs from senior officers at headquarters and in the field. The only exception to this were the global retreats of senior managers held in June 2022 (for which minutes were requested but not provided) and in June 2023 (which addressed the challenges of the initiative in a general way). Furthermore, the Pivoting to the Field Task Force was constituted in October 2023 and the Country Representatives Reference Group was established. The Task Force mirrors the other management committees: among its nine members, only two are field representatives (one regional director and one country representative) and the Reference Group is made up of seven field-based representatives. **In the opinion of the Inspectors, such a major and decisive corporate initiative as the pivot to the field must be conducted in a more inclusive manner to have any chance of success. In that spirit, wider field representation must be ensured in the Task Force and the representation of personnel could also be considered.**

Table 12

**Opinion of staff members on the pivot to the field initiative**

(Aggregate percentage of “strongly agree” and “partially agree” responses)

	<i>Headquarters</i>	<i>Field</i>
I would say that the [pivot to the field] initiative has clear objectives	32	41
I would say that the [pivot to the field] initiative has clear modalities of implementation	10	29

*Source:* JIU survey of UN-Women personnel (2023).

80. The implementation of the following recommendation is expected to enhance the effectiveness and efficiency of UN-Women.

**Recommendation 5**

**The Executive Board should request that the Executive Director present, at the 2025 annual session of the Board, a plan for the implementation of the pivot to the field initiative with an elaboration of the substantive and economic returns, accompanied by a realistic determination of the financial resources required to operate such a reform in a way that enhances the effectiveness and efficiency of UN-Women in pursuing its triple mandate to serve all its stakeholders and support its personnel, and report on the implementation of the initiative on an annual basis.**

## V. Strategic planning and risk management

81. **Main thematic focus of the Strategic Plan 2022–2025.** The Strategic Plan 2022–2025 was endorsed by the Executive Board at its second regular session in 2021.<sup>63</sup> The Strategic Plan sets out the vision of UN-Women for accelerated, sustainable, transformative change and it articulates the intention of UN-Women to leverage its unique triple mandate, encompassing normative support, United Nations system coordination and operational activities, to mobilize urgent and sustained action to achieve gender equality and the empowerment of all women and girls and support the achievement of the 2030 Agenda.<sup>64</sup> In the Strategic Plan, the focus remains on four key thematic impact areas (see table 13 below), with an indication of the distribution of programme expenses planned by UN-Women management for the four-year period, based on an estimate of trends in expenditure and the expected future demands of country programme priorities. A complete analysis of the Strategic Plan goes beyond the terms of reference of the present review, which includes more general remarks. However, the Inspectors welcome the fact that UN-Women management has constantly improved the theory of change expressed in the Strategic Plan and updated operational modalities based on a back-casting approach, attempting to systematically plan, implement and track, monitor and evaluate the progress through gender-responsive results-based management, particularly for the four thematic impact areas and seven systemic outcomes. The midterm review of the Strategic Plan is seen by UN-Women management as an opportunity to review performance and adjust the strategic direction to further improve implementation in 2024 and 2025, as communicated to Member States in an informal workshop in December 2023.

Table 13

### Overview of thematic impact areas and resources in the Strategic Plan 2022–2025 and those reported for 2022

<i>Impact area</i>	
<b>Governance and participation in public life</b>	
(Women fully and equally participate in leadership and decision-making and women and girls benefit from gender-responsive governance)	
<i>Resources planned (millions of dollars and percentage of total):</i>	351 (21%)
<i>Reported for 2022 (millions of dollars):</i>	81.6
<b>Women's economic empowerment</b>	
(Women have income security, decent work and economic autonomy)	
<i>Resources planned (millions of dollars and percentage of total):</i>	280.8 (16%)
<i>Reported for 2022 (millions of dollars):</i>	67.8
<b>Ending violence against women and girls</b>	
(All women and girls live a life free from all forms of violence)	
<i>Resources planned (millions of dollars and percentage of total):</i>	473.9 (28%)
<i>Reported for 2022 (millions of dollars):</i>	92.9
<b>Women and peace and security, humanitarian action and disaster risk reduction</b>	
(Women and girls contribute to, and have influence in, building sustainable peace and resilience and benefit equally from the prevention of conflicts and disasters, and from humanitarian action)	
<i>Resources planned (millions of dollars and percentage of total):</i>	596.8 (35%)
<i>Reported for 2022 (millions of dollars):</i>	105.1

*Source:* Prepared by JIU on the basis of information available in the Integrated Results and Resources Framework of the UN-Women Strategic Plan 2022–2025, and the UN-Women Transparency Portal.

<sup>63</sup> Executive Board decision 2021/5.

<sup>64</sup> Strategic Plan 2022–2025 (UNW/2021/6), p. 1, summary.

82. **Efforts to link planning and resource allocation.** The Strategic Plan was adopted following an extensive consultative process involving internal and external stakeholders, such as Member States, civil society representatives and headquarters and field managers. The Inspectors recognize that UN-Women management made explicit efforts to increase the linkages between strategic planning, resource allocation and expected results. That was achieved by reviewing expenditure trends for each thematic impact area over the previous three years and anticipating future demand based on country programme priorities, as set out in multi-year strategic note documents. The creation of the Strategy, Planning, Resources and Effectiveness Division was important in that regard. Applying an updated theory of change model, the Strategic Plan is accompanied by an Integrated Results and Resources Framework, which consists of a development results component and an organizational effectiveness and efficiency component. The development results component aims at capturing development results at the impact, outcome and output levels and defines the indicators used to measure progress, while the organizational effectiveness and efficiency component describes outputs and identifies indicators that support the achievement of development results through UN-Women. In the planning document, the Inspectors welcome the detailed section on the global context of the work of UN-Women and the lessons learned from its first decade of existence. The Inspectors also note as a good practice that the strategic notes prepared by each organizational entity must refer to their linkages with the corporate Strategic Plan and its indicators. An overview of the opinions gathered from staff members in relation to the planning process and the components of the Integrated Results and Resources Framework are presented in table 14 below.

Table 14

**Opinions of staff members on strategic planning and the Integrated Results and Resources Framework**

(Aggregate percentage of “strongly agree” and “partially agree” responses)

	<i>Headquarters</i>	<i>Field</i>
I have a basic conceptual understanding of how strategic planning is managed at UN-Women	63	66
I think that the strategic planning process at UN-Women is effective	32	55
I think that the Integrated Results and Resources Framework of UN-Women contains strategic indicators that measure progress towards development results at the impact, outcome and output levels	45	57
I think that the Integrated Results and Resources Framework of UN-Women contains indicators that measure progress towards organizational effectiveness and efficiency outputs	46	57
I have a basic conceptual understanding of how results-based management is implemented at UN-Women	62	70

*Source:* JIU survey of UN-Women personnel (2023).

## A. Organizational effectiveness and efficiency component

83. **Organizational effectiveness and efficiency outputs and indicators in management areas.** The performance of UN-Women regarding its operational activities is not included in the terms of reference of the present review. Therefore, the Inspectors do not comment on the development results indicators and instead focus on the organizational effectiveness and efficiency component, which is related to management areas. As is indicated in table 15 below, organizational effectiveness and efficiency has five main outputs supported by 35 indicators serving as key pointers on managing performance. Annex VII provides an overview of the organizational effectiveness and efficiency outputs and indicators, as well as information extracted from the UN-Women Transparency Portal for 2022. A comparison between current indicators (2022–2025) and those for the previous period (2018–2021) shows a similar architecture covering the same areas. The number of indicators has decreased (from 49 to 35 indicators) and their focus is now more on quantitative rather than qualitative aspects. Indicators on advancing business transformation

were added in the latest version. The Inspectors acknowledge the value of having a separate component focusing on organizational effectiveness and efficiency. However, even if borrowed from the quadrennial comprehensive policy review process, some of those indicators were found to be of a general nature and rather conservative for an organization that aspires to such a dynamic endeavour as advancing transformative change in gender equality and women’s empowerment at scale. Information on the intended resource distribution among organizational effectiveness and efficiency outputs is provided in table 15.

Table 15

**Overview of the allocation of resources for each organizational effectiveness and efficiency output (Strategic Plan 2022–2025)**

(Percentage)

<i>Output</i>	<i>Resource estimates</i>
1 Assuring an accountable organization through principled performance	33
2 Advancing partnerships and resourcing; effectively influencing for impact and scale	21
3 Advancing business transformation	29
4 Nurturing an empowered workforce and advancing an inclusive UN-Women culture	9
5 Effective normative, programmatic and coordination products, services and processes	9

*Source:* Prepared by JIU on the basis of information available in Director of the Strategy, Planning, Resources and Effectiveness Division, “UN-Women integrated budget 2024–2025: informal briefing to the Executive Board” (UN-Women, 2023) and UNW/2023/2.

84. **Reporting on organizational effectiveness and efficiency indicators.** Internally, the status of select indicators is monitored through the Quarterly Business Review process. The report of the Executive Director on progress made on the Strategic Plan provides aggregated information to Member States on the status of organizational effectiveness and efficiency indicators against their milestones. In her report presented at the 2023 annual session of the Executive Board, the Executive Director stated that, in the first year of the Strategic Plan, UN-Women had performed well (within 10 per cent of the 2022 milestone) on 81 per cent of the organizational effectiveness and efficiency indicators.<sup>65</sup> The UN-Women Transparency Portal, which was launched in 2022, also provides access to comprehensive information regarding the baseline and the progress towards the target established for each indicator of both the development results and the organizational effectiveness and efficiency components.

## B. Opportunities arising from the triple mandate

85. **Integration of mandates.** The Inspectors take note of the UN-Women triple mandate of normative, operational and coordination work, which provides a unique opportunity for taking integrated approaches in addressing the root causes of gender inequality and influencing broader systems change. The three aspects of the mandate should be pursued in a balanced and mutually reinforcing manner, and operational and developmental activities must be performed as part of the triple mandate, in connection with the other two mandates. The Executive Director in her informal briefing to the Executive Board in June 2023 indicated that the triple mandate is pursued in an integrated manner and that the resources devoted for development activities (87.5 per cent of total resources) combine coordination, normative and operational work at the regional and country levels.<sup>66</sup> Inputs from the present review are positive in that regard: UN-Women personnel see themselves involved in all mandates of the Entity and the proportion of them relating their contribution or the

<sup>65</sup> UNW/2023/2, para. 93.

<sup>66</sup> Director of the Strategy, Planning, Resources and Effectiveness Division, “UN-Women integrated budget 2024–2025: informal briefing to the Executive Board” (UN-Women, 2023).

contribution of their office/unit to only a single aspect of the mandate is minimal. The Inspectors were greatly encouraged to note the passion prevalent among staff and the affiliate workforce in pursuing the triple mandate by integrating those three dimensions as their hallmark approach. Moreover, field representatives considered that UN-Women was relatively successful in delivering on its triple mandate in an integrated manner at the regional and country levels (see table 16 below); they found that the Integrated Results and Resources Framework reflected well the activities carried out.<sup>67</sup>

Table 16

**Opinion of field representatives on the success of UN-Women in delivering on its triple mandate in an integrated manner**

(Number of responses and aggregate percentage of “very successful” and “successful” responses)

	<i>Regional Directors (number of)</i>	<i>Country representatives (percentage)</i>
Mandate integration at country level	4	83
Mandate integration at regional level	4	71
Mandate integration at global level	3	59

*Source:* JIU questionnaire for UN-Women field representatives (2023).

86. **Clarifying United Nations “gender spaces”.** In its response to the corporate questionnaire, UN-Women management stated that there was no duplication of mandates with other United Nations entities. However, the Inspectors do see, if not duplication, potential tensions with the mandates and activities of other United Nations entities when it comes to gender issues. That has been acknowledged in interviews by field representatives who are confronted with specific difficulties when it comes to the division of labour among United Nations entities. Some interviewees view the question as a more fundamental one about the business model UN-Women should pursue going forward. Some stated that it would be beneficial to decline programmes or projects that were not fully aligned with the strategic priorities as they created additional tension in the structure. That risk has also been highlighted by several independent sources in recent years.<sup>68</sup> While the Inspectors note that UNFPA, UNDP, UN-Women and UNICEF have committed to working coherently and collaboratively among and beyond the four entities through a set of common and complementary indicators, including Sustainable Development Goal indicators, in their respective strategic plans in line with the quadrennial comprehensive policy review, they concur with the findings of the independent review of the capacity of the United Nations system to deliver on gender equality, namely that the delineation among the mandates of some United Nations entities might not be entirely clear.<sup>69</sup> The Inspectors believe that a more effective implementation of the coordination and operational mandates assigned to UN-Women must be based on a broad recognition of this role, recognizing and providing UN-Women with authority, responsibilities and resources to enable the Entity to provide leadership and use its expertise to support efforts towards gender equality and the empowerment of women in the United Nations system and beyond.

87. **Operational activities aligned with organizational priorities.** As stated earlier, the current financial structure emphasizes the importance of the operational side of the mandate, which generates most other resources (non-core). As for any organization relying heavily on earmarked contributions, strategic planning must factor in funding constraints and

<sup>67</sup> A supplementary paper is available on the JIU website in which the Inspectors include observations regarding each of the mandated areas assigned to UN-Women.

<sup>68</sup> For example: (a) Dalberg Advisors, *Independent Review of the UN System’s Capacity to Deliver on Gender Equality: Final Report* (2023); (b) IEAS, “Corporate evaluation of UN Women’s UN system coordination and broader convening role in ending violence against women” (2021); and (c) UNFPA Evaluation Office, *Evaluation of UNFPA Support to Gender Equality and Women’s Empowerment 2012–2020* (New York, 2021).

<sup>69</sup> For example, the role of UNFPA in gender-responsive sexual and reproductive health, gender-based violence and humanitarian assistance and the work of UNDP on women’s political participation, economic empowerment and gender-based violence.

UN-Women management must ensure that earmarked-funded activities are aligned with strategic priorities. The risk of such misalignment is to become driven by the availability of funds (supply-driven approach). Rather, UN-Women should ensure that it pursues an integrated approach of strategically aligning operational activities with normative and coordination undertakings to meet the needs on the ground (demand-driven approach). Interviews with regional directors and country representatives, as well as relevant headquarters directors, were reassuring in that regard. The Inspectors found that the strategic notes of the country offices were prepared with their in-depth involvement in the processes of the common country assessment and the United Nations Sustainable Development Cooperation Framework, aligning their own strategic priorities with the national priorities. From the viewpoint of encouraging further alignment of strategic priorities with national-level programmatic activities, the promulgation of the Planning, Monitoring and Reporting Policy in October 2023 is a positive step to enhance a results-oriented approach.

88. **Joint programming.** The review reveals that efforts have been made in recent years, at various levels, to move towards a more holistic approach to programming to avoid “confetti programmes”, an expression used by one interviewee. In that context, the Inspectors note the emphasis on joint programming in the Strategic Plan, which is seen as creating significant leverage for UN-Women, given its size and capacity.<sup>70</sup> In so doing, UN-Women management positions the Entity as a player in the United Nations development system. For example, UN-Women has been a core entity in the Spotlight Initiative.<sup>71</sup> The engagement of UN-Women in joint programming with other United Nations entities is a direction that is well supported by the Executive Board, as confirmed by the responses to the JIU survey. The Inspectors learned, however, that the overall level of resources directed to gender-focused joint programmes remains limited.<sup>72</sup>

### C. Risk management

89. **Risk management framework.**<sup>73</sup> The risk management function was established at UN-Women in 2015. In recent years, UN-Women management has worked to address the weaknesses of its risk management framework, which were highlighted by an IEAS maturity assessment in 2019.<sup>74</sup> The Entity-wide Risk Management Policy, supported by the Risk Management Procedure, was issued to promote a standardized approach for identifying, evaluating, prioritizing, mitigating, monitoring and reporting on risks throughout UN-Women.<sup>75</sup> An organizational effectiveness and efficiency indicator was also formulated.<sup>76</sup> The Business Review Committee serves as the Risk Management Committee with the purpose of better integrating risk considerations into the decision-making processes regarding operations, as stated by UN-Women.

<sup>70</sup> UNW/2021/6, para. 115.

<sup>71</sup> The European Union and the United Nations have been collaborating since 2017 through the Spotlight Initiative to empower, promote and protect the rights of women and girls worldwide, deploying investments in Africa, Asia, the Caribbean, Latin America and the Pacific. As part of that initiative and in response to the corporate questionnaire, UN-Women management stated that “the Spotlight Initiative received \$169.7 million between 2018 and 2022”.

<sup>72</sup> According to the report of the Secretary-General on mainstreaming a gender perspective into all policies and programmes in the United Nations system, in 2022, only 8 per cent of funding for joint programmes was for programmes focused on Goal 5 of the Sustainable Development Goals despite such gender-focused joint programmes making up 38 per cent of the number of total joint programmes. In 2023, only 38 per cent of multi-partner trust funds reported having allocated 15 per cent or more of their funds to gender equality as a principal objective. Moreover, in 2022, the Joint Sustainable Development Goals Fund dedicated 13 per cent of its resources to programmes with gender equality as principal objective, which represented half the percentage compared with 2021 (26 per cent). See E/2022/62.

<sup>73</sup> Background information on risk management at UN-Women is presented in annex VIII.

<sup>74</sup> IEAS, “Risk management process: maturity assessment as of May 2019” (2019).

<sup>75</sup> Risk Management Policy (2020) and Risk Management Procedure (2021, due for review in 2024).

<sup>76</sup> Indicator O 1.4: percentage of risk units meeting Enterprise Risk Management policy and framework requirements.

90. **Capacity for risk management.** The risk management function is now located in the Strategy, Planning, Resources and Effectiveness Division. It was transferred from the Management and Administration Division in 2020 to develop more risk-focused planning and monitoring of programmes and projects. The function is staffed by the Enterprise Risk Management Manager (P-4, working 50 per cent on risk management) and the Governance, Risk and Compliance Specialist (P-3, working 30 per cent on risk management). The current arrangement is an improvement on the previous configuration, in which the functions were first carried out by consultants for several years and then, part time, by staff in the Professional category at the P-3 and P-2 levels. Although the improvement is acknowledged, internal capacity remains limited, while UN-Women continues to grow. Further capacity relies on the heads of offices serving as risk owners across the Entity and risk focal points appointed in each office. In both cases, that responsibility comes in addition to their other roles. The Director of the Strategy, Planning, Resources and Effectiveness Division serves as the Chief Risk Officer and is responsible for ensuring that actions agreed upon by the Risk Management Committee are implemented.

91. **Risk registers and risk appetite.** The process for developing the annual corporate risk register is supported by two levels of analysis: bottom-up (consolidation of unit-level risk assessments and risk registers) and top-down (insights from the Risk Management Committee).<sup>77</sup> Risks are classified into 4 standardized risk categories (contextual, strategic, operational and fiduciary/safeguarding) and 21 standard risk areas and 4 fraud risk categories are considered.<sup>78</sup> The Business Review Committee is responsible for reviewing the corporate risk register and suggesting regular updates when required by the circumstances. In that regard, the Quarterly Business Review process provides useful indications. Designed with reference to the corporate risk register, the first UN-Women risk appetite statement was approved in 2022 by the Executive Director, with 2023 being the first year of implementation.<sup>79</sup> Annex VIII, table 1, contains a summary of risks and their likelihood and consequence ratings. In the Risk Management Policy, the Executive Board is cited as the first of the primary stakeholders; it also has responsibility for certain overarching oversight functions. However, risk management has never been a stand-alone item on the agenda of the Executive Board and was only discussed under the agenda item on audit matters. The Inspectors are looking forward to seeing that practice evolve as such an item will be added to the agenda of the Executive Board at its first regular session in 2025 to further ensure the engagement of the governing body in risk management, as suggested by JIU.<sup>80</sup> In that context, **the Inspectors believe that the risk appetite statement should also be presented to and endorsed by the Executive Board.**

92. **JIU benchmarking on enterprise risk management.** In 2020, JIU proposed a series of benchmarks to support United Nations system organizations in their approaches to risk management. Based on the information available in the JIU web-based tracking system, the Inspectors acknowledge that UN-Women is meeting several of the benchmarks and note the ongoing work concerning the remaining areas (see annex VIII, table 2). In line with the continuous improvements in enterprise risk management, UN-Women produced its first report on this issue in 2022.

93. **Enterprise risk management culture.** Improvements in risk management are acknowledged within the Entity: a majority of respondents to the JIU survey were of the opinion that in their areas of work, UN-Women identified relevant risks to its mandate and implemented sufficient mitigation measures, while two thirds of field representatives considered the risk management function to be mature or very mature within their offices. UN-Women management is committed to follow up on the observation of the Advisory Committee on Oversight that risk management had not yet reached a high level of maturity, especially in the field, and required more work and resources.<sup>81</sup> The Inspectors consulted a

<sup>77</sup> The Inspectors sampled the risk assessments for each of the following units: one headquarters division, one regional office and one country office. Overall, they were well prepared.

<sup>78</sup> UN-Women, Strategy, Planning, Resources and Effectiveness Division, “2022 UN Women enterprise risk management Report” (New York, 2022), p. 5.

<sup>79</sup> UN-Women, “UN Women risk appetite statement”, (internal document).

<sup>80</sup> JIU/REP/2020/5.

<sup>81</sup> UNW/2023/3/Add.1, para. 55.



series of quality assessment reviews focusing on the regional and country levels coordinated by the team in charge of risk management.<sup>82</sup> The quality of the analysis, observations and recommendations provided by consultants was uneven, but the exercise remains a good practice. As the team in charge of risk management has started the mandatory revision process of the Risk Management Policy and related procedure (due in 2024), it provides an opportunity to address some of the areas in need of improvement. In that regard, the Inspectors welcome the fact that risk management responsibilities are covered by a key performance indicator in relation to various functions at headquarters and, in the field, as part of the performance appraisal system since 2021. Resources for ensuring regular training of risk owners and risk focal points are also a prerequisite for them to play an active role in the process. Lastly, **the Inspectors recall the provision included in the Risk Management Policy by which UN-Women envisioned to benchmark itself against agreed upon risk maturity dimensions by an independent assurance provider once every four years.**<sup>83</sup> **In so doing, the benchmarks proposed by JIU should be considered.**

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<sup>82</sup> A review of those documents highlighted several areas of concern, such as: (a) delays in the submission of, or lack of, risk registers, weakening the entire annual assessment process; (b) failure to submit risk registers to the qualitative assurance process; and (c) lack of understanding of risk management and of the operational issues affecting offices. Those problems have also been observed internally by a number of managers.

<sup>83</sup> Risk Management Policy, para. 5.13.1.

## VI. Management framework

### A. Regulatory framework

94. **Composite regulatory framework.** The Inspectors observed that UN-Women management had streamlined the components of the regulatory framework of the Entity in recent years through the issuance of a series of policies and implementation procedure documents. The Advisory Committee on Oversight has underlined the potential benefits of such an initiative. Indeed, UN-Women relies on a composite regulatory framework consisting of: (a) the directly applicable external legislation inherited from the United Nations Secretariat; (b) the external legislation adapted from other United Nations entities, usually UNDP or UNFPA; (c) policies developed internally when it was considered necessary to specifically tailor content to UN-Women; and (d) procedures, guidance and other knowledge and information resources designed to support the implementation of policies.<sup>84</sup> The consolidation of the regulatory framework is a continuous process and requires intense work. UN-Women management indicated, for example, that some UNDP policies that were currently in use would be replaced by policies developed by UN-Women. While using existing policies from other United Nations entities can be an efficient approach, it should be noted that some policies were originally designed for much larger entities and may not be fully relevant to UN-Women, either in terms of the provisions or of the commensurate capacity to implement them. Interlocutors, predominantly in the field, shared details about the challenges that they encountered in implementing policies perceived as not always adapted to their realities.

95. **Policy, Procedure and Guidance Framework Policy.** The Inspectors note the attention paid to the harmonized approach to shaping the regulatory framework. That is achieved by the Policy, Procedure and Guidance Framework Policy (2023) and the corresponding Procedure, which establish principles and internal standards for the development, approval, communication, operationalization, translation and management of all policies, procedures and other guidance documents. They require that all policies and procedures are reviewed and revised as necessary, at a minimum, once every four years. Such an approach was found to be a good practice. The latest versions of all approved UN-Women policies, procedures, guidance and related documents are made available through the intranet of the Entity, together with indications of the business unit responsible, the date of entry into force and the status of the policy regarding its mandatory revision. It is a good practice for ensuring knowledge-sharing among all personnel, even if inputs received during the preparation of the review showed that not all audiences are familiar with the existence of the repository and that additional outreach should be encouraged.

### B. Internal control framework

96. **Three lines model (previously known as the three lines of defence model).** The Internal Control Framework Policy and the Internal Control Framework Implementation Procedure were updated in 2023. Those documents set out the requirements for internal control regarding financial, management and operational activities and describe the respective roles, responsibility, accountability and authority for the operationalization of such controls. In line with other United Nations entities, UN-Women applies the three lines model put forward by the Institute of Internal Auditors and endorsed by CEB<sup>85</sup> (see table 17 below). The three lines model helps organizations to identify structures and processes that best assist the achievement of objectives and facilitate strong governance and risk management.

<sup>84</sup> UN-Women management communicated that, among the 126 policies currently in force in the Entity, 60 came from UNDP and were explicitly linked to the Conditions of Service Policy, in line with the arrangement for UNDP to provide specific human resources-related services to UN-Women (which were therefore governed by UNDP policies), 7 policies had been adopted from UNDP and UNICEF, whereas 59 policies were specifically formulated for UN-Women.

<sup>85</sup> High-level Committee on Management, "Reference risk management, oversight and accountability model for the UN system" (CEB/2014/HLCM/14/Rev.1) (2014).

Table 17  
**Three lines model and related functions at UN-Women**

	<i>Function and purpose</i>	<i>UN-Women stakeholders</i>
<b>Third line</b>  <i>Independent assurance</i>	Functions that provide independent assurance and advice on adequacy and effectiveness of governance, risk management, controls and credible evidence of organizational performance. Those functions must be independent from management	Undertaken by independent internal auditors, evaluators, and investigators (IEAS, OIOS) and external oversight (JIU and the Board of Auditors)
<b>Second line</b>  <i>Management controls</i>	Functions that oversee risks and controls and monitor operational effectiveness of the first-line functions, provide oversight on risk mitigation and carry out quality assurance and performance management roles	Assumed by centralized business-enabling functions with specialized skills, such as budget management, risk management, legal and regulatory compliance, the ethics function and quality assurance
<b>First line</b>  <i>Internal controls</i>	Functions that own and manage risks and controls and are part of “front-line management”	Carried out by personnel in country offices, regional offices and headquarters organizational units, including monitoring and evaluation focal points.

*Source:* Prepared by JIU on the basis of information available in the Internal Control Framework Policy (2023) and the UN-Women secretariat presentation to the Executive Board on oversight mechanisms (25 January 2023).

97. **Repeated statements for strengthening the second line.** Historically, the focus of UN-Women has been on advocacy for gender equality and women’s empowerment. As its operational activities have grown, UN-Women management realized that it needed to strengthen its second line. During the review process, it became clear that several corporate management functions that are part of the second line must operate with limited resources. In its reports, the Advisory Committee on Oversight stated that key offices were thinly resourced for the work that they were required to carry out.<sup>86</sup> The Committee drew attention to the risks of not sufficiently resourcing critical functions and encouraged UN-Women management to invest more in risk management, ethics, oversight and project management.<sup>87</sup> Internal audits and evaluations have recommended improvements in some of those areas. For example, IAS noted in a recent audit that the funding of administrative and other support functions, including the second line, had not increased adequately or proportionally with the growth of the non-core programmes served by those functions.<sup>88</sup>

98. **Investing in internal controls.** Reinforcing the second line, both at headquarters-based organizational entities and within offices located in the field, is therefore an identified priority and has been for a certain time. In its response to the JIU questionnaire, UN-Women management recommitted to further resourcing such structures. It also stated that it was exploring alternative financing options and modalities to that end. Ideally, those functions must be funded through regular resources (core) to ensure accountability, sustainability and independence. However, resources currently assigned only ensure a minimum capacity and, without significant investments, which are made difficult by the current level of regular

<sup>86</sup> UNW/2021/4/Add.1, paras. 36 (d) and 40 (a).

<sup>87</sup> Ibid.

<sup>88</sup> IAS, “Internal audit report: resource planning, budgeting and allocation”, p. 7.

resources (core), those functions will remain underresourced, and UN-Women will continue to be exposed to the risks mentioned. In that context, the Inspectors consider supporting the second line a priority when pivoting to the field, which will likely mean increased delegated authority and more decentralized processes, which must come with additional measures to reinforce capacity for internal control. In that regard, it should be noted that, in their responses to the online questionnaire, field representatives found their first- and second-line responsibilities challenging, in particular in the areas of financial management and procurement. Interviews with country representatives disclosed that not all of them were well versed in the concept – and **the Inspectors suggest additional training on accountability and the three lines framework be conducted.**

99. **Delegation of authority.** Delegation of authority is defined in the Internal Control Framework Policy as “the assignment of authority of an appointment holder (delegator) to another person (delegate) within the reporting line”.<sup>89</sup> UN-Women has a comprehensive delegation of authority framework document dated 2020, which is due for revision in 2024. It is beyond the scope of the present review to determine the adequacy of the delegation of authority within UN-Women. Moreover, a further significant revision of the principles in relation to delegation of authority can be anticipated as new responsibilities are likely to be entrusted to regional and country offices in the context of the pivot to the field initiative. To study specific measures with that in mind, a task team was created in February 2022 under the leadership of the Director of the Management and Administration Division and the Regional Director of the Americas and the Caribbean. Six working groups were formed to tackle the following areas: (a) human resources; (b) financial resources; (c) programme and projects; (d) procurement; (e) partnership agreements; and (f) donor reporting. Upon request, background documentation was shared with the Inspectors in the form of a note for the record about the meeting of the Task Team on Delegation of Authority, which describes the context and the objectives of the Task Team, as well as, subsequently, supporting material of various kinds, but it was surprising to learn that minutes had not been taken to record the work on each of those important topics. A number of adjustments to the level of delegated authority were introduced as a result of the work carried out by the working groups in areas such as procurement and human resources management (see para. 75 above). **Any significant further revision of the principles and levels of delegation of authority must be considered in the light of strategic decisions about the operationalization of the pivot to the field initiative (that is to say where to invest more resources and for which purposes and which return on investment). Pending those strategic decisions, levels of delegation of authority are bound to be revised regularly.**

100. **Statement of internal control.** The Advisory Committee on Oversight has proposed to implement a statement of internal control, drawing attention to a series of requirements.<sup>90</sup> UN-Women management stated that it had carried out a series of actions necessary to prepare the Entity for such an exercise, among others: (a) reviewing and updating the internal control and delegation of authority frameworks; (b) increasing attention to risk management maturity and enhancing the fraud risk assessment process; (c) driving organizational performance management through the corporate and regional Quarterly Business Review; (d) completing the business process and assurance mapping of key processes; and (e) continuing to strengthen the first and second lines. The Inspectors welcome that that is one of the priorities set for the allocation of unspent resources.<sup>91</sup> Since 2020, a series of decisions of the Executive Board have encouraged UN-Women management to continue strengthening its second line and its work on the establishment of a statement of internal controls.<sup>92</sup> Upon request, UN-Women management transmitted a document to the Inspectors entitled “Value-added proposition for a product system design, development, and implementation of UN-Women statement of internal control”, which was prepared in 2022.<sup>93</sup> In the document, the author

<sup>89</sup> Internal Control Framework Policy, para. 3.1.

<sup>90</sup> UNW/2023/3/Add.1, para. 54.

<sup>91</sup> UN-Women, “Background note: briefing to the Executive Board, annual session 2023 – management response to the report of the Advisory Committee on Oversight for the period from 1 January to 31 December 2022”, para. 41.

<sup>92</sup> Executive Board decisions 2020/5, 2021/4, 2022/5 and 2023/5.

<sup>93</sup> Internal document prepared by the Head of the Audit Coordination Unit.

identifies the conditions required, together with a workplan and timeline, to prepare UN-Women for that important stage. UN-Women management is moving that proposal forward in an incremental approach, starting with the issuance of a statement of internal control over financial reporting in the 2024 financial statements, with a full statement of internal control to follow in 2025. Temporary human and financial resources have been identified to initiate that work and the Executive Director should seek further support from the members of the Executive Board in contributing either core or non-core resources to the second line. The current focus on pivoting to the field may provide an opportunity to make progress in that regard.

101. The implementation of the following recommendation is expected to enhance transparency and accountability within UN-Women.

#### **Recommendation 6**

**The Executive Board should direct the Executive Director to prepare a comprehensive action plan aimed at strengthening the second-line functions within UN-Women, containing milestones for its implementation, including a statement of internal control, and resource requirements in the context of the integrated budget 2026–2027, and submit it for consideration by the Board at its 2025 annual session.**

102. **Accountability framework.** In connection with all those elements, it goes without saying that future revisions of the delegation of authority, improvements in internal controls etc. must be backed up by a strong culture of accountability throughout UN-Women. That is a prerequisite for any decision about, and implementation of, the pivot to the field initiative. In that regard, **the Inspectors recall the standards identified in the JIU review of accountability frameworks published in 2023 and suggest that UN-Women management take action to align its framework with the benchmarks put forward therein.**<sup>94</sup>

### **C. Administrative services**

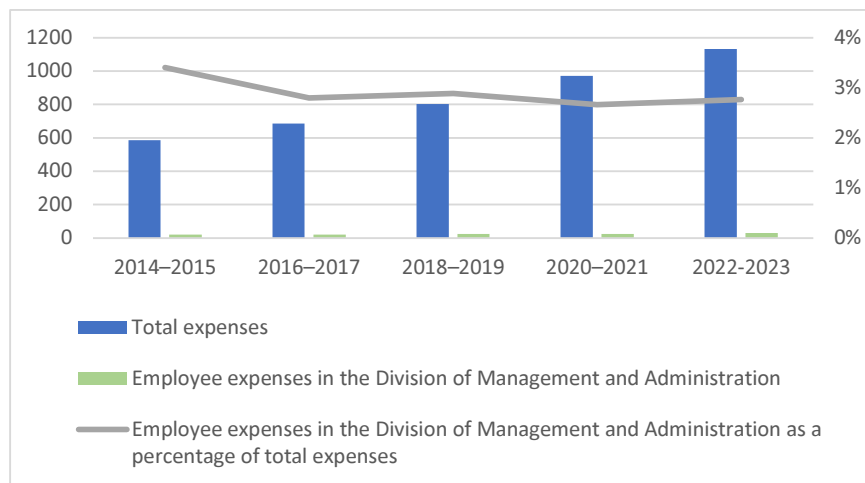
103. **Management and Administration Division.** As stated in its strategic note, the Management and Administration Division is responsible for a wide range of management and administration services (see table 18 below). Placed under a director at the D-2 level, the Division is structured under two branches: operations (which includes information systems and telecommunications, security, procurement, facilities and administrative services) and financial management, each headed by a director at the D-1 level. The Division formulates operational policies and procedures, including for standard business practices, and ensures compliance with their effective and efficient implementation in all areas. The role of the Division in supporting UN-Women offices and personnel in delivering on their mandates and activities is vital. The Inspectors note that several strategic notes of key divisions and offices point to a lack of resources and the related risks of not delivering as expected. Most of the directors of headquarters divisions and chiefs of sections tasked with providing corporate support to substantive or operational units/colleagues mentioned that limitation during their interviews with the Inspectors. The Management and Administration Division is deemed to be one of the divisions that suffers most from the stagnation of resources associated with the expansion of operations globally. As is clearly shown in figure IV below, over the past 10 years, the gap between the total expenses of UN-Women and the costs associated with the Division's employees has grown significantly, both in relative and absolute terms. Several internal audits, including the recent audit on resource planning, budgeting and allocation, have found the Division and its sections to be significantly overstretched in carrying out a variety of functions. UN-Women is therefore exposed to several risks in terms of the effectiveness and efficiency of its processes and operations and in relation to compliance and reputation. Moreover, it puts pressure on its personnel, who often described having to work overtime in a stressful environment, which had a negative impact on their well-being and

<sup>94</sup> JIU/REP/2023/3.

mental health, as reflected in a wide range of comments received in the JIU survey. The operationalization of the pivot to the field initiative may have an additional impact on the Division and its personnel as relocation of some of the corporate functions it delivers is envisaged; as yet, there is no clear indication of the direction that this relocation will take.

Figure IV

**Evolution of the capacity of the Management and Administration Division and organizational growth, 2014–2015 to 2022–2023**



*Source:* Prepared by JIU on the basis of information provided by the UN-Women secretariat (2024).

104. **Investment in support functions.** When management and administration are considered a cost to be distributed, what matters is not how much of that cost can be disbursed or cut, but whether right-sized costs, or investments, are being made for UN-Women to fulfil the expected mandate effectively and efficiently. **One is to streamline or fast-track the tasks assigned to the headquarters-based management and administration units to the extent possible by reducing the layers and duplication of bureaucratic processes to a minimum, coupled with increased relocation of, and delegation of authority and responsibility for, those functions to the field offices; and the other is to maintain right-sized management and administrative services, even by making additional investment, including through the application of direct project costing, if necessary, so as to enhance the well-being of personnel who are responsible for administrative services to an appropriate level, given that they have been overly burdened.**

105. **Assessment of services is mediocre.** One finding of the present review is that the involvement of headquarters-based organizational sections and units in business processes is sometimes found unnecessary by internal stakeholders, in particular those in the field. The Inspectors conducted an online assessment of the opinions of all categories of personnel in relation to administrative processes and services, which happened to coincide with a challenging period due to the recent deployment of a new enterprise resources management system (Quantum). Overall, 45 per cent of respondents thought that the administrative processes were clearly defined and well documented, while 35 per cent thought that their implementation was consistent throughout UN-Women. Table 18 provides a comparison of the ratings attributed by headquarters and field personnel for various services for which the Management and Administration Division is primarily responsible. Overall, it can be seen that the positive ratings rarely exceed 60 per cent, which seems a low threshold. The level of satisfaction recorded by regional directors and country representatives about the quality of services provided by the Division is even lower, below 50 per cent. The Inspectors also note the differences based on the location of respondents, which is considerable for some services. In addition to the assessment, quite a few comments were shared with the Inspectors through the open-ended questions included in the online surveys, in which respondents called for greater responsiveness to programmatic and operational demands and increased agility in addressing operational requirements. Overall, the low level of satisfaction is likely the result

of two critical factors: first, the current capacity of the entities forming the Division, which has stagnated while the work of UN-Women has expanded and, second, the centrality of several processes (frequently inherited or borrowed from other entities) that are often seen as obstacles to effectiveness and efficiency by service users and that influence their assessments of the services provided by the Division, despite the aforementioned reforms implemented in the past two years to decentralize authority and processes.

Table 18

**Assessment of services by UN-Women personnel at headquarters and in the field**  
(Aggregate percentage of responses that rated the services as “very good” or “good”)

Service	Staff members		Affiliate workforce	
	Headquarters	Field	Headquarters	Field
Financial management	46	59	19	45
Procurement	17	41	19	41
Information systems and telecommunications	67	52	72	54
Facilities management	57	44	53	45
Security	60	58	69	59
Travel	19	46	25	43

Source: JIU survey of UN-Women personnel (2023).

106. **Institutionalization of a client-oriented culture.** The Inspectors acknowledge that the data collected for the present review have limitations and provide only a general indication of the level of satisfaction of users throughout UN-Women. That is, however, the only available source since there is no Entity-wide mechanism to capture feedback from users about the services provided. There are initiatives, such as the global service tracker, that maintain dashboards for each functional area, recording information regarding average response times and average resolution times for each office. In the area of ICT, users’ feedback and suggestions are collected through a short online survey once a case is closed. The procurement section receives feedback on its services through regular meetings with regional procurement teams and through the procurement community network. The Inspectors were informed that an annual corporate client satisfaction survey was being considered and they expect that such a mechanism would further develop a client-oriented culture throughout UN-Women. **Considering the range of comments provided by survey respondents and the fact that procurement, for example, is the lowest rated of all services, the Inspectors believe that there is an urgent need to institutionalize feedback mechanisms for the sections of the Management and Administration Division and to develop a more user-centred culture throughout UN-Women.**

107. **Outsourced services.** Considering its relative size, UN-Women did not consider it a suitable economic option to establish its own service centre at the time of its creation since it did not have a critical mass to warrant it. UNDP is an important service provider, on a cost recovery basis, for a series of operations, such as treasury and payroll, ensuring lower costs as a result of economies of scale. The United Nations International Computing Centre has provided ICT services and digital business solutions to UN-Women since its establishment (infrastructure, cloud computing and cybersecurity services). Those arrangements are conducted in accordance with JIU recommendations on leveraging the Centre’s services, notably in cybersecurity-related areas.<sup>95</sup>

*Information and communications technology*

108. **ICT strategy and capacity.** UN-Women management opted for a cloud-first approach early on. The current ICT Strategy 2023–2026 has four goals, which relate to: (a) knowledge management; (b) innovation and technology; (c) digitization and service delivery; and (d) cybersecurity. The Inspectors look forward to seeing ICT further enhance the potential of UN-Women in its leadership on the issues of gender equality and the

<sup>95</sup> JIU/REP/2019/5 and JIU/REP/2021/3.

empowerment of women through increased attention to knowledge management, in addition to its role in terms of supporting the operations of the Entity through its infrastructure and services. The Information Systems and Telecommunications Section manages infrastructure and provides overall support in the relevant areas in coordination with the ICT capacity available in the field. It was pointed out to the Inspectors that the digital footprint of UN-Women, and the corresponding services, have grown steadily in recent years (due to the adjustments made as a result of the COVID-19 pandemic, the increase in the number of personnel, the deployment of new systems and services, etc.). However, the budget allocated to the function has remained the same since 2017, despite the expansion of activities. The “budget per user” cost has steadily decreased over the years. While that has been achieved through efficiency gains, it continues to put pressure on the Section and its personnel.

109. **ICT governance.** The ICT Board is responsible for ensuring appropriate and efficient use of ICT resources throughout UN-Women and the alignment of investments with its strategic direction and priorities. According to its terms of reference adopted in 2011 and revised in April 2023, the Board has both a decision-making and an advisory role.<sup>96</sup> At the working level, the ICT Coordination Group coordinates the implementation of ICT initiatives under the guidance of the Board in line with the ICT Governance Policy.<sup>97</sup> For significant ICT projects and initiatives, a dedicated project board is established to offer strategic guidance (e.g. Quantum).<sup>98</sup> The Board is chaired by a Deputy Executive Director. The Inspectors note that the memberships of the Board and the Coordination Group are dominated by headquarters-based managers at various levels, with field representation limited to two rotating regional directors on the Board and three field representatives as members of the Coordination Group (see annex V, table 2). **The representation of the field in ICT committees must be improved, particularly in the context of pivoting to the field, in line with the ICT Strategy 2023–2026, which states that: “UN-Women’s ‘pivoting to the field’ agenda serves as a crucial component of this Strategy, with an increased emphasis on the integration of field perspectives into all ICT-related initiatives, investments, and services.”**<sup>99</sup>

110. **ICT services.** The Information Systems and Telecommunications Section is involved in various information systems used and maintained by the Entity (see box below), for which UN-Women management is looking at further integration. More than two thirds of staff members are satisfied with the ICT tools that support them in their work and consider that ICT systems are well integrated, facilitating efficient and collaborative work (see table 19 below). At present, 73 per cent of ICT services are outsourced to lower-cost locations. **The Inspectors endorse the ICT outsourcing approach, but also note the risk of vendor dependency, as mentioned in the ICT Strategy, and caution UN-Women management to exercise due diligence in selecting external providers and to give preference to the United Nations International Computing Centre when its offer is competitive.**

Table 19

**Opinion of staff members on the information and communications technology systems and tools**

(Aggregate percentage of “strongly agree” and “partially agree” responses)

	<i>Headquarters</i>	<i>Field</i>
I think that the major ICT systems of UN-Women are well integrated to facilitate efficient and collaborative work within my organizational unit	64	66
I think that UN-Women provides sufficient individual ICT tools to achieve my work objectives	64	69

*Source:* JIU survey of UN-Women personnel (2023).

<sup>96</sup> ICT Board Terms of Reference (2011, revised 2023).

<sup>97</sup> ICT Coordination Group Terms of Reference (2013, revised 2023).

<sup>98</sup> As a result of an audit recommendation, the ICT Board and the Enterprise Resource Planning Board were merged to reduce the proliferation of governance mechanisms.

<sup>99</sup> ICT Strategy 2023–2026, p. 15.



### Overview of main information systems

- Quantum (enterprise resource planning platform) manages core business processes, including project management, budgeting, human resources, procurement, travel and financial management
- Results management system handles the planning, monitoring and reporting of higher-level results, including workplans, strategic notes and strategic plans
- Donor agreements management system serves as the repository of all signed donor agreements and allows the management thereof
- Partner and grant agreement management system is used to manage partner and grant agreements

111. **Cybersecurity.** The reliance on digital platforms similarly increases the need for robust cybersecurity. UN-Women management stated its commitment to conduct vulnerability and cybersecurity assessments at regular intervals and has in place a series of detection tools to protect the Entity from cyber-based threats and attacks. Field offices are required to conduct compliance assessments of the minimum cybersecurity standards set by the High-level Committee on Management. To facilitate such compliance, a key performance indicator is included in the Quarterly Business Review process. The Inspectors note that the Information Security Programme has been in place since 2017 to address confidentiality, integrity and availability of data under the Information Security Policy.<sup>100</sup>

112. **Field perspective.** The ICT Strategy indicates that field offices are responsible for establishing and maintaining their own ICT infrastructure, including the provision of equipment and training. UN-Women management acknowledged the limited capacity of personnel to cover ICT services in the field and that it may result in inadequate support. Indeed, the assessment of ICT systems and tools by field personnel is significantly lower than that of headquarters-based personnel. The contractual modalities of personnel ensuring ICT support within field offices was often cited as a hindrance to effective and efficient operations.

113. **Deployment of Quantum.** In partnership with other United Nations entities in a UNDP-led consortium, UN-Women transitioned to a cloud-based enterprise resource planning system to replace Atlas, its legacy application. In 2020, UN-Women management ruled out the option of developing and implementing its own resource planning system as it was not financially viable and selected the Quantum option as the most effective. The costs involved distinguish between the Entity's share of the one-off direct external implementation costs (estimated at \$8.19 million for three years) and the internal implementation costs (for which a working assumption of \$4 million was included in the study on the cost-benefit analysis, with no precise indications).<sup>101</sup> Responsibility for monitoring the project was assigned to a dedicated Quantum project board and not the ICT Board. Quantum went live in January 2023. As acknowledged by UN-Women management, the transition gave rise to technical issues associated with the roll-out of any large-scale system, which necessitated intense efforts, especially in terms of capacity-building and troubleshooting. It must be underlined that all United Nations entities that were part of the project faced similar difficulties, which raises the question of a possible premature launching of the system. At UN-Women alone, the Inspectors learned that almost 20,000 tickets had been opened by the Quantum Helpdesk in relation to fixing bugs and errors between January and September 2023. Those glitches potentially resulted in difficulties in the payment of partners and consultants, a lack of transparency in terms of salaries and an inability to track the delivery of funds, among others. UN-Women personnel must be commended for their efforts during that particularly challenging adjustment period.

<sup>100</sup> JIU/REP/2021/3.

<sup>101</sup> UN-Women, "Next Generation of Atlas' project (presentation slides for the Business Review Committee)" (2020).

114. **Assessment of Quantum deployment.** Notwithstanding those efforts, JIU received highly critical comments from UN-Women personnel when asked about Quantum. The online surveys and interviews with personnel at all levels documented many examples of technical hurdles. There was a consensus that the transition had provoked a substantial increase in stress and fatigue among personnel attempting to navigate the newly installed system to be able to deliver on the tasks at hand. The Inspectors would like to draw attention to a series of other challenges captured by the surveys and the interviews, such as inadequate training, communication gaps and a perception of unilateral decision-making, which necessitate a different response from management and investment. It is fair to say that the first year of Quantum's deployment negatively affected both UN-Women and its personnel. It still poses significant reputational risks, notably in terms of reporting for the financial close and financial statements prepared at the end of the year.

115. **Post-implementation reviews of Quantum.** Some 43 per cent of staff members recognized in their survey responses Quantum's potential for streamlining corporate management systems to improve organizational efficiency with regard to its operative processes, in particular in human resources management and financial management. However, one manager bluntly told the Inspectors that the horizon for further streamlining of the system, including its integration with other corporate systems, could take between two and five years. IAS issued a post-roll-out snapshot assessment (June 2023) with observations on the governance and management of the project. Notwithstanding the lack of a future joint initiative with the other partners in the Quantum consortium, the Inspectors welcome the fact that UN-Women management has planned two post-implementation reviews in 2024: a review of key business processes and related pain points to identify areas for improvement and the other of the Quantum implementation process to assess its impact and identify lessons learned for future large-scale ICT initiatives.

#### *Procurement*

116. **Gender-responsive, inclusive and sustainable procurement.** UN-Women management is keen on promoting gender-responsive, inclusive and sustainable procurement, at the level of the system and for its own processes in addition to its overall principles of best value for money, fairness, integrity and transparency, effective competition and the best interests of the Entity. At the level of the United Nations system, UN-Women chairs the inter-agency Task Force on Gender-Responsive Procurement and is spearheading the implementation of multiple initiatives. The Inspectors were informed that a draft policy and strategy for gender-responsive procurement had been presented for system-wide endorsement in 2024. Internally, UN-Women management has implemented gender-responsive criteria (e.g. inclusive language) and sustainability criteria (e.g. the United Nations Global Compact, disability considerations, compliance with ISO 14001 on environmental management systems and ISO 14064 on greenhouse gases and considerations in relation to the circular economy, such as potentially renting laptops instead of buying them) in solicitation documents and templates, where and as appropriate. Furthermore, UN-Women contributed to reducing its environmental impact by adopting an online e-procurement system, as of March 2020, thereby digitalizing its procurement operations. In an audit report published in 2022, IAS stated that the e-procurement system was not used consistently by all field offices.<sup>102</sup> In that regard, the Inspectors were informed that the introduction of Quantum should ensure consistent e-procurement processes by headquarters and field offices.

117. **Promoting value-based competitive procurement processes.** UN-Women has global, regional, and local procurement review committees. Their role is to act as forums for the technical review and appraisal of procurement processes to enhance the accountability of the Chief Procurement Officer to the Executive Director.<sup>103</sup> The Inspectors note that UN-Women management has taken several measures to ensure a more competitive procurement process, including by: (a) promoting transparency through e-procurement;

<sup>102</sup> IAS, "Internal audit report: governance and management of procurement of services" (New York, 2022), p. ii.

<sup>103</sup> Financial Regulations and Rules of UN-Women, rule 2401.

(b) facilitating bidding by a wider range of suppliers (small and medium-sized enterprises, minority-owned businesses and women-owned businesses); (c) sharing information with other United Nations entities to expand competition and the available pool of suppliers; (d) advertising on the United Nations Global Market for lower valued goods and services than other United Nations entities; (e) using evaluation criteria based on values (gender responsiveness, sustainability, social impact, capacity and past performance) rather than solely on cost.

118. **Procurement services poorly rated.** Results of the JIU survey of personnel show that 47 per cent of staff at headquarters rated procurement services as “poor” or “very poor”, while that negative assessment was shared by 28 per cent of field respondents. That could be explained by the increased volume and complexity of procurement due to the growth of UN-Women and the lack of proportional adjustments in capacity at headquarters and the field. In recent years, procurement spending has grown significantly, increasing from \$52.6 million in 2017 to \$102 million in 2022 and \$130 million in 2023 (as reported during an interview), which is a significant proportion of UN-Women expenditure and is mentioned in the recent IAS audit report.<sup>104</sup> That spike translates to an average annual growth rate of approximately 18 per cent. On the other hand, the field might be better off due to the rolling out of a virtual procurement hub (which positions more than 90 per cent of the procurement team across diverse time zones, allowing nearly 20 hours of daily service coverage and effortless connection with any country office in real time) and the presence of procurement focal points in regional offices and administrative staff managing procurement (for low-value transactions) in country offices. Nonetheless, **the Inspectors suggest that UN-Women management re-evaluate the structure of its procurement function (i.e. the size and capacity needed to serve an organization pivoting to the field with increasing volumes to manage), keeping in mind the ongoing work on institutionalizing direct project cost recovery for procurement services, which could be an avenue to further strengthen the function.** That could address the challenge pointed out by IAS in its 2022 audit, namely the absence of a second line for procurement: “the Procurement Section’s responsibilities and accountabilities do not extend to management oversight of the procurement function in field offices”.<sup>105</sup>

#### *Financial management*

119. **Financial Management Section.** The Executive Director is accountable to the Secretary-General for the financial management of the activities of UN-Women funded from the regular budget of the United Nations. Since 2013, UN-Women has received unqualified opinions on its financial statements from the Board of Auditors. Over the years, UN-Women management has implemented several measures in the area of financial management, in particular the establishment of a dedicated field support unit at headquarters in 2012 and the deployment of finance specialist capacity in the field, at the regional level and virtually. The regional finance specialists have a dual reporting line to the regional directors and headquarters. The Financial Management Section has a global purview of financial management operations and is responsible for financial services and accounting, revenue management, treasury operations and the implementation of internal controls. Headed by a deputy director (D-1), the Section is organized according to five workstreams: (a) the finance section (revenue and asset management); (b) the Virtual Global Service Centre; (c) financial donor reporting and project closure (includes Virtual Global Service Centre finance associate staff in regional offices); (d) financial operations and finance field support; and (e) regional office finance specialists. The functions of financial management within the Financial Management Section and the Budget Management Unit are placed under different divisions (the Management and Administration Division and the Strategy, Planning, Resources and Effectiveness Division, respectively), which imposes close coordination and collaboration mechanisms to jointly serve the second line for healthy corporate financial management. The

<sup>104</sup> Those figures exclude spending on travel (overseen by the procurement team), which, in 2022, was \$24 million.

<sup>105</sup> IAS, “Internal audit report: governance and management of procurement of services”, p. 10.

following financial management operations are outsourced functions to UNDP: treasury, banking at headquarters and in country offices, and investments management.

120. **Revision of the financial regulations and rules.** The financial regulations and rules of UN-Women are similar to those of other operational United Nations funds and programmes and are consistent with the Financial Regulations and Rules of the United Nations.<sup>106</sup> While the organizational structure, operational processes and programmatic activities of UN-Women have evolved since its creation, its financial regulations and rules have not been updated since 2012. IAS made a recommendation on that issue in its recent audit on resource planning, budgeting and allocation, to which UN-Women management intends to comply by June 2025.<sup>107</sup> An initial amendment was introduced as a result of the IEAS self-assessment and UN-Women management communicated that it was currently carrying out a review of the consistency of its financial rules and regulations with those of its sister entities to determine whether updates were warranted, in line with Executive Board decisions 2023/1 and 2023/5 on the matter. In so doing, **the Inspectors encourage UN-Women management to anticipate the implementation of the IAS recommendation on updating the Entity’s financial rules and regulations, with full consideration of all future operationalization measures of the pivot to the field initiative to avoid a piecemeal and incremental approach.**

121. **Impact of Quantum deployment.** The Financial Management Section has been particularly exposed to the difficulties following the deployment of Quantum, notably regarding the issuance of various financial reports. That is of critical importance since UN-Women is keen to demonstrate the results and impact of its programmes. The Inspectors suggest that results-based donor reporting is further enhanced to strengthen the relations of UN-Women with contributing partners and improve its overall effectiveness and transparency at the same time. During the finalization of the present report, the Inspectors learned that resources had been allocated for the development of results-based donor reporting and that work was scheduled to commence in 2024. The enterprise resource planning system must also enable the Financial Management Section to play its second-line function throughout UN-Women and support other offices in this area as required when local capacity is insufficient. Just over half (51 per cent) of field personnel assessed support in financial management as “good” or “very good”.

## D. Partnerships and communication

### *Partnerships*

122. **Internal structure for partnerships.** Considering the size of the organization tasked with a coordination mandate, it is acknowledged internally that partnerships and advocacy ought to be strategic to enable impactful change and allow resource mobilization for gender equality.<sup>108</sup> In recent years, UN-Women management has revised or developed several major strategic documents framing the Entity’s relations with partners and stakeholders and updating existing guiding principles. The Strategic Partnerships Division is placed under a director at the D-2 level; it encompasses three sections, each aiming at positioning UN-Women in the global gender agenda and mobilizing support and resources: (a) the Public Partnerships Section (overseeing four liaison offices); (b) the Private Sector Partnerships Section; and (c) the Communications and Advocacy Section. The Director of the Division reports to the Deputy Executive Director responsible for resource management, sustainability and partnerships.

123. **Types of partnership.** Partnerships are fundamental to the role of UN-Women in supporting the broader women’s movement, which has historically led global action on gender equality and women’s rights. Partnerships at UN-Women take many forms and are based on various incentives. As established by IES in its corporate evaluation of strategic

<sup>106</sup> A/65/531, para. 12.

<sup>107</sup> IAS, “Internal audit report: resource planning, budgeting and allocation”, p. 21.

<sup>108</sup> UN-Women, “Summary guide: UN Women Strategy for Public Partnerships & Resource Mobilization 2023–2025”, p. 5.

partnerships conducted in 2017, UN-Women inherited a complex web of relationships from its predecessor entities, alongside an aspiration (and mandate) to build partnerships for gender equality with multiple audiences (civil society, Member States, corporations, individuals, the United Nations system and others).<sup>109</sup> Working with such a network of partners must align with the mandate of UN-Women and the wider values and principles of the United Nations. UN-Women partnerships support (a) the development of norms, standards and laws; (b) advocacy (private sector companies and women's rights among the general public); or (c) financing (raising United Nations pooled funds and public or private financial resources). That complexity entails some challenges for UN-Women. In terms of the structural architecture for partnerships, the Inspectors note that the work with civil society partners for the advancement of women's rights is carried out under the Deputy Executive Director for Normative Support, United Nations System Coordination and Programme Results, making it more difficult to coordinate all types of partnerships (civil society, public and private) in a strategic manner.

**124. Increased internal coordination needed.** The business model of UN-Women, with several internal entities designated as revenue centres, may represent a challenge for coordinating partnerships and resource mobilization. The risk exists that multiple teams engage with external partners and manage partnerships on a largely autonomous basis. Inputs to the present review, alluding to duplication of efforts and internal competition that may cause reputational damage in the eyes of donors, confirm the point. Field representatives found that internal coordination remained a challenge in that area and that it could be improved at all levels: between headquarters and field offices and among field offices. Moreover, coordinating outreach and ensuring a holistic approach towards donors in the absence of a client management system is challenging for the Strategic Partnerships Division. **The Inspectors believe that UN-Women management would benefit from an Entity-wide client relationship management system to support resource mobilization and partnership-building efforts and allow a more coordinated approach. It is also strongly recommended that UN-Women develop more comprehensive reporting on partnerships, which is currently carried out as part of the annual report on the progress achieved on the Strategic Plan presented by the Executive Director to the Executive Board and a series of other reports. The reporting should go beyond the indicators included in the Strategic Plan and provide a comprehensive overview of partnerships, using comparable data, such as the total number of contributing partners (by type (public or private), total contributions by type of partner etc.).**

**125. Partnerships for resource mobilization.** The UN-Women Strategy for Public Partnerships and Resource Mobilization 2023–2025 and the Resource Mobilization Partnership Policy (2020) provide a corporate vision and build the approach by defining funding targets, and roles and responsibilities across the Entity. Resource mobilization is obviously an important aspect, but those documents also have advocacy and influence components, which are part of a holistic approach to partnerships. In addition, UN-Women management has developed several other policies and procedures.<sup>110</sup> The UN-Women Strategy for Public Partnerships and Resource Mobilization is framed around four different public sector blocks (Governments, European Union institutions, United Nations inter-agency and pooled funds, and international financial institutions and development finance institutions) and defines key initiatives and performance indicators for each, which is a good practice. **The development of principles as part of the UN-Women Strategy for Public Partnerships and Resource Mobilization and the Resource Mobilization Partnership Policy is welcomed and, while it is too early to assess the benefits of the Strategy compared with its previous iteration (2018–2021), the Inspectors suggest that a corporate evaluation of its implementation at the end of its current cycle be conducted by IES, in particular to assess the relevance of the indicators framework and the results achieved against these indicators.**

<sup>109</sup> IES, *Corporate Evaluation on Strategic Partnerships for Gender Equality and the Empowerment of Women: Final Synthesis Report* (New York, UN-Women, 2017), p. 76.

<sup>110</sup> Programme Partner Management Policy; Selection of Programme Partners Procedure; Initiate Programme Partner Project Procedure; Monitoring of Programme Partners Procedure; and Close and Learn Programme Partner Project Procedure.

126. **Contributing partners base remains fragile.** With regard to public partners that contribute financially, UN-Women management counts on Member States as the top contributing group, followed by international institutions, such as the European Commission, then multilateral organizations, including United Nations entities and international financial institutions. After analysing the information available for the period 2014–2022, JIU found that it revealed some risks, despite the generally positive current financial situation of UN-Women. While the donor base has remained quite stable over the years, it is relatively narrow, which maybe a consequence of its sensitive mandate. Although acknowledging that it is a situation faced by other United Nations entities, it could be seen as a disappointment by some stakeholders considering that the expectation was that the merging of the four entities would attract more donors. **Bearing in mind the strategic decision of the Entity to concentrate its resource mobilization on its historical supporting partners and on partners with the highest contributing potential, the Inspectors encourage UN-Women management to continue to broaden and diversify the donor base in order to reduce dependence on the same recurrent donors.**

127. **Renewed private sector partnerships framework.** In recent years, UN-Women has worked to intensify its engagement with the private sector as anticipated in its Strategic Plan. UN-Women management has revisited its regulatory framework through its Private Sector Engagement Strategy 2023–2025, which is the first of its kind and is complemented by a policy and a procedure.<sup>111</sup> The objective is no longer limited to resource mobilization as the private sector was considered by several interviewees as generating less-effective return on investment than the public sector. The renewed focus of the Strategy aims at promoting a transformative agenda within private sector stakeholders and having companies act as agents for gender equality and empowerment of women rather than funding entities. UN-Women management is aware of the possible risks arising from any partnership initiatives with the private sector, such as those perceived to be part of environmental, social, governance and other related controversies that are not aligned with the UN-Women mandate or the wider values and principles of the United Nations. Therefore, UN-Women management has instituted several due diligence processes across the Entity. **The Inspectors recall the importance of assigning responsibilities and resources to ensure that measures of due diligence are carried out as foreseen in the Private Sector Engagement Strategy. However, those measures cannot be the sole responsibility of the manager involved and must be subjected to periodical oversight.** In terms of financial support, private sector contributions currently represent less than 2 per cent of the resources available. The structure of private sector funding also has a narrow base with the top five donors representing almost 50 per cent of all contributions in this category. Noting the strategic option of UN-Women management to concentrate on a smaller number of higher value private sector partnerships, the Inspectors believe that the potential of the private sector as a contributing partner, when appropriate, has not been fully leveraged, while also acknowledging the sensitive nature of the mandate and the limitations that it may involve as stated above.

128. **Exploring individual contributions.** UN-Women management believes that the growth of revenue from individual giving and monthly donations remains a promising approach to growing core resources, as communicated to the Advisory Committee on Oversight by UN-Women management.<sup>112</sup> Other United Nations entities have similar well-established programmes (e.g. UNICEF and the Office of the United Nations High Commissioner for Refugees). In line with Executive Board decisions 2021/7 and 2022/7, there are internal discussions about exploring individual donations as an avenue for developing the resource base and promoting gender equality among the general public. National committees can be key allies in that regard provided that they have good managers with experience of fundraising and are adequately supported by UN-Women. **The Inspectors encourage UN-Women management to continue exploring the potential role of national committees in the context of individual giving. That emerging business model should be explored, strategically and selectively, where appropriate. Beyond fundraising,**

<sup>111</sup> Private Sector Engagement Strategy 2023–2025, Private Sector Engagement Policy (September 2023) and Private Sector Engagement Procedure (September 2023).

<sup>112</sup> Executive Board, “Annual session 2022, management response to the report of the Advisory Committee on Oversight for the period from 1 January to 31 December 2021”, para. 31.

**advocacy can be carried out to the extent that its cost does not exceed the revenue generated.**

*Communications and advocacy*

129. **Internal efforts towards enhanced communication and advocacy.** There was a consensus among interviewees at various levels of UN-Women and other stakeholders that the gender equality mandate constitutes an opportunity in terms of public information and communications. However, in its audit of the Communications and Advocacy Section conducted in 2022, IAS highlighted limitations faced by UN-Women to achieve better results in this area.<sup>113</sup> UN-Women management has started to address some of those limitations. The fact that the position of chief of section had been vacant for several months postponed restructuring and the change management process. A draft external communication strategy was being prepared but had not been approved at the time of the finalization of the present report. It is positive to note that the draft strategy refers to benchmarks proposed by JIU in 2015 for a strategic public information and communications function.<sup>114</sup> The Inspectors acknowledge the progress made, such as: the reinforcement of the link between communication and strategic planning, with the inclusion of an organizational effectiveness and efficiency output and a specific indicator; the promotion of an Entity-wide approach, including planning the delivery of communication activities throughout UN-Women; the work on corporate, regional and country-level communication strategies; the involvement of the Communications and Advocacy Section in drafting the strategic notes of organizational entities; and greater direct access to executive management.

130. **Limited resources for external communications.** Although the strategic importance of public information and communication for UN-Women is acknowledged at the highest level of the Entity, it is not fully reflected in the resources allocated to the function. UN-Women devotes approximately \$2.5 million to external communication, while the budgets of other United Nations organizations can be 10 times more for the same function. As a matter of fact, resources for communications have been following a decreasing trend in recent years and several key functions have been under the responsibility of members of the affiliate workforce. Capacity for communication and advocacy at country, regional and headquarters levels has been scarce. UN-Women management is currently exploring the creation of positions for professional communication specialists posted in regional offices with a dual reporting line to the regional director and the headquarters section. **The Inspectors wish to state that resources for communication should not be limited to financial resources but also include knowledge-based resources to enable the thought and practice leadership role of UN-Women in gender equality and the empowerment of women. The Inspectors see potential in pragmatic synergies among the communication and advocacy function and the substantive functions to generate more active and mutually beneficial collaboration to prepare and communicate external messages.**

131. **Outreach approach and main channels of communication.** Within that framework, the outreach approach followed by UN-Women has been to target the most influential constituencies in the gender equality space and external gender equality circles. UN-Women has managed to reach a diverse audience, including Member States, non-governmental and civil society organizations, academia, the private sector, the media and the general public. Civil society has been a long-standing partner in that regard, similarly celebrities and influencers have been spokespersons on gender equality issues through the Goodwill Ambassadors Programme, which was previously attached to the Office of the Executive Director and is now placed under the Communications and Advocacy Section. The public information and communication channels of UN-Women are diverse and include its corporate website, as well as regional and country websites,<sup>115</sup> and headquarters and field office social media accounts and channels. The UN-Women mandate often generates media attention, which is managed through press relations and coverage. The Communications and

<sup>113</sup> IAS, "Internal audit report: Communications and Advocacy Section" (2022).

<sup>114</sup> JIU/REP/2015/4.

<sup>115</sup> The Inspectors welcome the recent project aiming at the consolidation of more than 60 web channels (websites and portals) with disparate levels of popularity, accessibility and reach to make the online presence of UN-Women more authoritative, relevant, accessible and impactful.

Advocacy Section is also involved in specific campaigns, such as the UNiTE to End Violence against Women campaign and HeForShe campaign, that provide a channel for advocacy and have encountered success in recent years in terms of public engagement (see annex IX).

132. **Finalization of the external communication strategy.** While the Communications and Advocacy Section monitors some of its communication channels, for example on social media and the UN-Women website, through sociodemographics about users and their behaviour, it has yet to enable overarching monitoring and evaluation beyond individual channels to determine both quantitative and qualitative outcome- and impact-related performance indicators. The Inspectors note the intention to remedy that with the external communication strategy being prepared, but stress that that requires investment in both human and financial resources. **The Inspectors encourage UN-Women to finalize its external communication strategy to ensure that communications and outreach activities are integrated and aligned across the Entity, as well as supported by a robust governance framework.** That is expected to help UN-Women to leverage the opportunities arising from the nature of its mandate and improve its communication on the impact of its programmes for its beneficiaries.

## E. Knowledge management

133. **Improved knowledge management to support mandate delivery.** As stated in its Strategic Plan: “UN-Women has established itself as a global thought and practice leader: As the largest source of gender expertise in the UN, UN-Women has deep technical and substantive knowledge in its four established thematic areas of work.”<sup>116</sup> UN-Women dedicates a great deal of resources to the production and sharing of knowledge (more than 100 products are produced each year according to information received). “While its business model is based on knowledge, it has no business model for knowledge management” is an opinion shared by many throughout UN-Women. As far back as 2019 an internal functional analysis identified gaps and challenges, such as silo work, lack of standardization of products, duplication of efforts and a lack of mechanisms to capture lessons learned; it promoted an organizational culture to support personnel to create, systematize and share knowledge within UN-Women and with its partners, valuing knowledge production and sharing as the key ingredients for successful knowledge management. According to UN-Women management, its first Knowledge Management Strategy (2018–2021) helped to create a conceptual framework (strategy, principles and corporate guidance), an initial structure for implementation (a focal points network and communities of practice) and growing organizational awareness of the importance of managing knowledge. However, progress remains limited and knowledge management practices are still often considered ad hoc, leading to the evaporation of good practices and lessons learned.<sup>117</sup> Various benefits of improved knowledge management were recognized by the majority of interviewees, namely: (a) enhancing technical advisory services as envisaged in the founding resolution;<sup>118</sup> (b) ensuring evidence-based advocacy to mainstream gender into national policies and initiatives; (c) strengthening capacity to engage in policy dialogue and normative work (using country gender profiles); and (d) turning knowledge into programming guidance and programming into capacity-development processes.

134. **Knowledge management culture.** Knowledge management is also crucial to capture lessons learned during the changes in leadership and the turnover of personnel, which UN-Women has experienced in recent years. To date, there is no large-scale system to retain and share existing thematic knowledge and therefore staff may have to rely on personal interactions. The structure of the workforce, with a high proportion of affiliate personnel, and high turnover may also negatively affect institutional memory and knowledge management in the medium and long term. Resources and capacity limitations are not the only obstacles to overcome. The siloed work culture described by many survey respondents must be addressed, while creating the culture promoted by the change management exercise. **The**

<sup>116</sup> Strategic Plan 2022–2025, para. 22.

<sup>117</sup> Presentation on a data evidence and knowledge strategy, slide 3 (on file with JIU).

<sup>118</sup> General Assembly resolution 64/289, para. 51 (b).



**flow of knowledge among regional and country offices and with headquarters must be reviewed and improved.** The inputs received during the present review, in particular from field representatives, suggest urgent action is necessary. The Inspectors encourage UN-Women management to strengthen its initiatives to enable a more standardized approach to knowledge management framed by a whole-of-organization strategy and a corporate knowledge management system. They welcome the initial steps in that regard in the form of a data evidence and knowledge strategy and the consideration given to an external company developing a one-stop-shop knowledge portal accessible at the country, regional and global levels. Those initiatives must be amplified and corresponding resources allocated. Although it is a positive sign that one of the organizational effectiveness and efficiency indicators focuses on knowledge management,<sup>119</sup> in the view of the Inspectors, the indicator addresses only the issue from a narrow viewpoint. The ICT Strategy 2023–2026 also includes a goal on knowledge management.<sup>120</sup> The Inspectors recall the recommendations issued by JIU, in 2016, on knowledge management.<sup>121</sup> To ensure momentum, the corporate data evidence and knowledge strategy should be finalized, and a senior official should be assigned responsibility for driving a knowledge management culture and organizational learning throughout UN-Women.

135. The implementation of the following recommendation is expected to strengthen coherence and harmonization of knowledge management policies and practices within UN-Women.

**Recommendation 7**

**The Executive Director should, by 2026, finalize a comprehensive knowledge management strategy to support an organization-wide approach to knowledge management, aligned with the mandate, goals and objectives of UN-Women, and place its implementation under the responsibility of a senior-level officer to strengthen its thought leadership in gender equality and empowerment of women.**

## F. Ethics function

136. **Establishment of an ethics function.** The ethics function was established within UN-Women in 2022. The function was previously performed by the United Nations Ethics Office and a UN-Women focal point for ethics. The decision to establish an ethics function within UN-Women was in line with a recommendation made by JIU in 2021<sup>122</sup> and the conclusions reached by IAS in two separate documents, in which it pointed to the need to strengthen the ethics and integrity culture within the Entity.<sup>123</sup> The establishment of the ethics function is a positive development that may help UN-Women to further build trust as an institution. The function was established on the basis of the principles of independence, impartiality and confidentiality, as set out in the Secretary-General’s bulletin on the United Nations system-wide application of ethics for separately administered organs and programmes.<sup>124</sup> The UN-Women Ethics Adviser took office in April 2023 with a whole-of-organization remit (all personnel at headquarters and in the field).

137. **Financial resources for ethics matters.** The current funding provision only covers one position in the Professional category (P-5) with no additional budget for outreach and training activities or visits to field offices. The Inspectors encourage the Executive Director, with the support of the Executive Board, to consider adequate investment to enable an

<sup>119</sup> Indicator O 3.5: number of cross-regional knowledge exchange initiatives which promote innovative ways of working/promising practices.

<sup>120</sup> ICT Strategy 2023–2026, p. 8.

<sup>121</sup> JIU/REP/2016/10.

<sup>122</sup> JIU/REP/2021/5, para. 65.

<sup>123</sup> IAS, “Thematic audit: review of anti-fraud programme at UN-Women (New York, 2021); and “Advisory report on benchmarking and maturity assessment of ethics and integrity in UN-Women” (2020).

<sup>124</sup> ST/SGB/2007/11.

effective ethics function. That seems even more appropriate considering the recent and future changes in the organizational structure and the new roles emanating from its plan to redirect personnel and resources to field locations in the coming years, which may call for increased engagement of the Ethics Adviser. Indeed, the Inspectors consider that the function has a role to play in the reinforcement of the first and second lines within UN-Women, an area that has been flagged as requiring attention and improvement.

138. **Policy review.** The establishment of the in-house ethics function implies updating the relevant parts of the policy framework, as appropriate, to reflect the role of the Ethics Adviser and reinforce provisions to ensure an ethical organization. For example, the policy on protection against retaliation modelled after the policies of the United Nations Secretariat and UNDP was revised in February 2024. The Outside Activities Policy and the revised Outside Activities Approval Procedure have also been approved by senior management. **The Inspectors encourage UN-Women management to continue to review and update the relevant parts of its policy framework following the establishment of the ethics function.**

## VII. Human resources management

### A. Human resources management framework

139. **Regulatory framework.** The Executive Director is responsible for the management of the human resources of UN-Women, in accordance with the founding resolution of the General Assembly and the authority delegated by the Secretary-General on personnel matters.<sup>125</sup> The Staff Regulations and Rules of the United Nations apply to UN-Women. In addition, human resources are managed through a set of policies either developed by UN-Women or other United Nations entities, as explained above in para. 94. Annex X, table 1, lists the main human resources management policies, indicating under which type of instruments they fall. Two thirds of staff participating in the JIU survey acknowledged, with minimal difference between the responses received from headquarters and field locations, that human resources policies were clearly defined and well documented. However, concerns were expressed regarding their consistent implementation. The strategic note of the Human Resources Division and the Strategic Plan provide a general framework for the management of human resources. In addition, UN-Women management has included one dedicated output and seven specific indicators in the organizational effectiveness and efficiency component.<sup>126</sup>

**The Inspectors invite UN-Women management to reconsider whether the organizational effectiveness and efficiency indicators related to human resources management are the most pertinent in view of the ambitious objective stated by the output.**

140. **Human resources management strategy.** UN-Women does not have a corporate human resources management strategy. Most United Nations entities have developed such a strategy to set objectives in terms of the management of the workforce, recruitment and retention of talent, capacity development, excellence in leadership and performance management. In all those areas, a strategy serves as a road map guiding key initiatives through a coherent framework to support long-term objectives and match them with adequate resources. The Inspectors acknowledge that UN-Women management is attentive to some of those areas; however, a human resources management strategy should be the foundation to administer the policies and practices of the Entity and support all categories of personnel in fulfilling their mandated activities with proper care. A strategy would provide a framework for reporting to the Executive Board. Inputs from the members of the Executive Board suggest that a strategy would be welcome as only a small majority considered that human resources policies and issues were regularly reported to the Board.

141. The implementation of the following recommendation is expected to enhance coherence in managing the UN-Women workforce and to support long-term objectives matched with adequate resources.

#### **Recommendation 8**

**The Executive Director should prepare a comprehensive human resources management strategy covering all parts of UN-Women and all categories of its workforce, and report biennially on its implementation to the Executive Board, starting in 2026.**

142. **Human Resources Division.** The core function of the Human Resources Division, according to its strategic note, is to provide strategic human resources services and to take responsibility for timely, accurate, equitable, effective and efficient delivery of all human resources functional areas, including strategic staff planning, talent management, recruitment and retention, staff administration, support through the full employee life cycle, performance management, organizational design, training and career development. To cover that portfolio, there are 13 posts in the Division, as presented in table 20 below. At the time of the

<sup>125</sup> General Assembly resolution 64/289, para. 72; and ST/SGB/2019/2.

<sup>126</sup> Organizational effectiveness and efficiency output 4: nurturing an empowered workforce and advancing an inclusive UN-Women culture.

preparation of the present review, core-funded capacity in the Division was supported by temporary resources, comprising two temporary appointees, one donor-funded Junior Professional Officer and two regionally funded national officers. An important proportion of the capacity of the Division is thus temporary. As can be seen in table 20, the Division's capacity has stagnated during recent years, despite the constant and significant growth of the wider workforce over the same period. At present, the Division serves approximately 3,700 employees, which is considerable, especially given the fact that two thirds of these employees belong to the affiliate workforce, which creates an additional administrative burden. The human resource management function received criticism from many parts of UN-Women in terms of its effectiveness and efficiency. Through interviews and surveys, comments from managers and personnel about delays in recruitment and the lack of proactive support were recurrent themes during the preparation of the present review. The Inspectors note that a series of operations related to human resources are outsourced to UNDP, which may lead to additional delays in recruitment and in contract management. That said, the Inspectors did not assess in further detail the steps required for recruitment, hence delays may not solely be attributable to the human resources function.

Table 20

**Personnel engaged by the Human Resources Division and in the wider UN-Women workforce, 2018 and 2022**

	2018	2022	Percentage increase
Capacity of the Human Resources Division <sup>a</sup> : one director, five staff in the Professional category and seven in the General Service category	12	13	8.3
Staff members	1 011	1 237	22.4
Affiliate workforce	1 652	2 455	48.6
<b>Total personnel</b>	<b>2 663</b>	<b>3 692</b>	<b>38.6</b>

*Source:* Prepared by JIU on the basis of information available in the proposed programme budget documents A/78/6 (Sect. 17), A/76/6 (Sect. 17), A/76/6 (Sect. 17)/Corr.1 and A/72/6 (Sect. 17).

<sup>a</sup> (not including temporary personnel)

143. **Human resources function benchmarked as underresourced.** In 2023, the Human Resources Division commissioned an external study to determine whether the resources allocated to the human resources management function were adequate to deliver on its mandate.<sup>127</sup> The author of the study benchmarked UN-Women against similar United Nations and other international organizations and concluded that the Division was severely underresourced considering the size, composition and global footprint of the workforce and the services that it was meant to provide across the Entity. That was not the first time that such a conclusion had been reached: the Advisory Committee on Oversight also highlighted that the level of staffing relative to staff in UN-Women was significantly lower than best practice would dictate and negatively affected crucial functions, such as training, position management and development, as well as oversight of corporate human resources policy.<sup>128</sup> According to the Committee that may have also affected the contribution of the Division to corporate initiatives, such as change management or organizational restructuring, which the Inspectors consider a missed opportunity for UN-Women. The Committee delivered a strong message to UN-Women management about the need to strengthen the function.<sup>129</sup> **The Inspectors concur with that conclusion and urge UN-Women management to consider revisiting the capacity of the Human Resources Division, especially in the context of the pivot to the field, an initiative that will require intense workforce planning, needs assessment, recruitment and redeployment of personnel etc., thereby introducing**

<sup>127</sup> Aulikki Kuusela, "UN Women HR benchmarking study" (2023).

<sup>128</sup> UNW/2023/3/Add.1, para. 39.

<sup>129</sup> Ibid., para. 40.

**additional risks to the function. It is extremely risky to roll out that reform without a strongly capacitated Human Resources Division.**

144. **Staff-management relations.** UN-Women workforce is represented by the UNDP/UNFPA/UNOPS/UN-Women Staff Council. As stated earlier, the morale of UN-Women personnel is a concern and the mechanisms for relations between personnel and management do not seem to be making a positive contribution in that regard (see table 21 below). One of the Vice-Chairs of the Staff Council represents UN-Women. The Inspectors note that the Chair of the Staff Council addresses the Executive Board at its first session every year. However, since the Staff Council represents the personnel of all four entities, the statement delivered remains at a general level and does not directly tackle UN-Women personnel-related issues in detail. A statement by the Vice-Chair of the Staff Council representing UN-Women could be considered. In terms of administrative arrangements, UN-Women Staff Council representatives are released on a part-time basis and the position of second Vice-Chair is fully funded by UN-Women, as endorsed by the Office of the Executive Director.

Table 21

**Opinion of staff members on staff-management relations**

(Aggregate percentage of “strongly agree” and “partially agree” responses)

Staff-management relations within UN-Women are constructive	49
Staff concerns are conveyed by staff representatives to management	37
Matters discussed with management are communicated back to personnel	38

*Source:* JIU survey of UN-Women personnel (2023).

## B. UN-Women Personnel

145. **UN-Women personnel categories.** Human resources are the foundation of any organization’s activities and mandate. UN-Women personnel are often described as united through their shared passion for advancing gender equality and the empowerment of women and girls. Indeed, the UN-Women engagement survey (2022) showed that its personnel are proud to work for the Entity and that their work gave them a feeling of personal accomplishment. As stated, that gives a particular weight to the numerous (highly) critical statements made about the overall functioning of UN-Women, which should be kept in mind and reflected upon at all levels. UN-Women personnel comprise two categories: first, staff members are those whose employment and contractual relationships are defined by a letter of appointment subject to the Staff Regulations and Rules of the United Nations; and, second, members of the affiliate workforce, who are recruited under various non-staff contractual modalities.<sup>130</sup> Table 22 provides a snapshot comparison of the various categories of UN-Women personnel for the years 2018 and 2022, at headquarters and in field locations. In 2022, a total of 3,692 individuals were employed by UN-Women.

<sup>130</sup> Internal Control Framework Policy, para. 3.1.

Table 22  
**Overview of UN-Women personnel for the years 2018 and 2022, by number of individuals in each category and type of location**

	2018	2022	Percentage increase
<i>Staff members</i>			
Headquarters	360	434	20.6
Regional and country offices	651	803	23.3
<b>Total staff members</b>	<b>1 011</b>	<b>1 237</b>	<b>22.3</b>
<i>Affiliate workforce</i>			
Headquarters	..	267	
Regional and country offices	..	2 188	
<b>Total affiliate workforce</b>	<b>1 652</b>	<b>2 455</b>	<b>48.6</b>
<b>UN-Women personnel</b>	<b>2 663</b>	<b>3 692</b>	<b>38.6</b>

*Source:* Prepared by JIU on the basis of information available in the following: UNW/2023/6/Rev.1; the conference room paper of the Advisory Committee on Administrative and Budgetary Questions on integrated budget estimates for UN-Women for the biennium 2024–2025, available on the UN-Women website ([www.unwomen.org/sites/default/files/2023-08/acabq\\_report\\_4.pdf](http://www.unwomen.org/sites/default/files/2023-08/acabq_report_4.pdf)); UN-Women management response to the corporate questionnaire; and “Personnel statistics: data as at 31 December 2022”, Note by the CEB Secretariat (CEB/2023/HLCM/HR/4), table 2A.

*Note:* Two dots (..) indicate that data are not available.

#### *Trends within the UN-Women workforce*

146. **Significant increase in personnel over the years.** The number of individuals working for UN-Women increased by 38.6 per cent during the time horizon considered in table 22 above. The increase is visible in staff and affiliate workforce categories. Over an even longer time frame, there has been an increase of 79.4 per cent in the size of the workforce since 2015 and a corresponding increase of 43.2 per cent in the number of staff.<sup>131</sup> Those increases imply additional human resources processes and support function activities, such as procurement, financial management and ICT. It also changes the landscape in terms of the requirements for internal oversight. Indeed, UN-Women is an organization with a mandate for programmatic activities aimed at, in the main, development. However, as a knowledge-based organization, the largest proportion of the resources are the expenses for employee benefits (for staff) and contractual services (for the affiliate workforce) as seen in table 23 below. In 2022, expenses related to UN-Women personnel amounted to \$341.610 million out of total expenses of \$540.251 million, which is a considerable proportion, as is the case in many organizations. As a result, what counts is how best UN-Women, as a whole, can leverage and translate the talent and capacity of its personnel to the fullest in the interests of beneficiaries, globally, regionally and nationally, in the context of advancing gender equality and the empowerment of women.

147. **Affiliate workforce growing at a faster pace than the staff component.** UN-Women has experienced a constant increase in its personnel during the past five years, but the growth is not equally distributed. The affiliate workforce grew by 48.6 per cent while the number of staff increased by 22.3 per cent during the same period (see table 22). As a result, the ratio of staff members to members of the affiliate workforce evolved from 38:62 in 2018 to 34:66 in 2022. That phenomenon is widely observed in the United Nations system and in the case of UN-Women is driven by the constrained financial context faced by managers for whom the affiliate workforce is often seen as a cost-effective and flexible solution. However, that ratio raises a number of issues as examined below.

<sup>131</sup> Kuusela, “UN Women HR benchmarking study”, p. 2.

Table 23

**Expenditure related to employee benefits and contractual services**

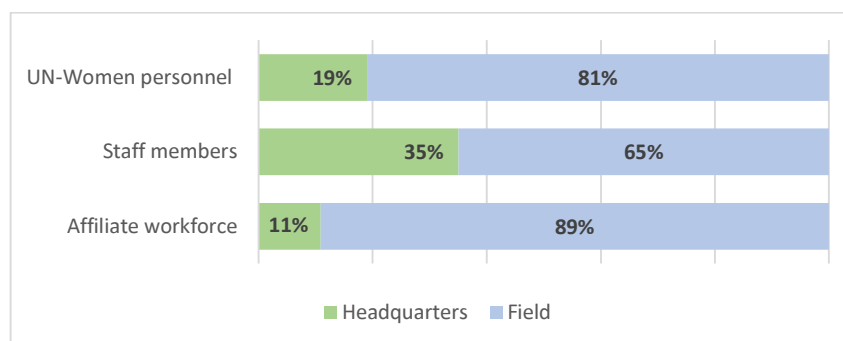
(Millions of dollars)

	<i>Assessed contributions</i>		<i>Regular resources</i>		<i>Other resources</i>		<i>Total</i>	
	2018	2022	2018	2022	2018	2022	2018	2022
Employee benefits	9.8	10.4	84.6	97.8	47.5	67.7	126.6	175.9
Contractual services	0.1	0.18	24.2	23	90.4	142.6	100.8	165.7

Source: Prepared by JIU on the basis of information available in the reports of the Board of Auditors (A/78/5/Add.12 and A/75/5/Add.12).

148. **Distribution of personnel between headquarters and the field.** In 2022, 81 per cent of UN-Women personnel were posted in the field. That global figure hides a more nuanced reality (see figure V below). When looking at staff categories only, that percentage drops to 65 per cent. The figure for the affiliate workforce is 89 per cent.<sup>132</sup> It is also noticeable that all the directors at the D-2 level are posted at headquarters. Overall, the ratio of headquarters to field staff has been relatively constant since 2018. However, the number of individuals posted away from headquarters is meant to change in the context of the pivot to the field initiative, which is expected to increase both the number and ratio of field posts. **UN-Women management must conduct a global review on the future role its internationally recruited staff in the Professional and higher categories should and can play on the ground, considering both the expertise available and the requirements of the Entity's offices. That review should primarily be based on substantive considerations rather than on statistical data or cost-savings assumptions, for example, where to best place policy or technical advisers, on the one hand, and support functions, on the other.**

Figure V

**Distribution of UN-Women personnel among headquarters and field locations**

Source: Prepared by JIU on the basis of information available in the following: UNW/2023/6/Rev.1; the conference room paper of the Advisory Committee on Administrative and Budgetary Questions on integrated budget estimates for UN-Women for the biennium 2024–2025, available on the UN-Women website ([www.unwomen.org/sites/default/files/2023-08/acabq\\_report\\_4.pdf](http://www.unwomen.org/sites/default/files/2023-08/acabq_report_4.pdf)); UN-Women management response to the corporate questionnaire; and “Personnel statistics: data as at 31 December 2022”, Note by the CEB Secretariat (CEB/2023/HLCM/HR/4), table 2A.

149. **Sense of disconnect between headquarters and field-based personnel.** The Inspectors found that there was considerable tension between headquarters-based personnel and those deployed in other locations. It is not unusual in United Nations system organizations with a field presence to have such tensions. However, in the case of UN-Women, the Inspectors observed a high level of mistrust, sometimes expressed in very strong words. Headquarters is perceived as compliance driven, risk averse and insufficiently

<sup>132</sup> According to Kususela, “UN Women HR benchmarking study”, p. 4, UNFPA had about 86 per cent, UNICEF about 89 per cent and UNDP about 86 per cent of their staff in the field at the end of 2021.

sensitive to the challenges faced by field-deployed staff. On the other hand, headquarters personnel perceive staff in field locations as needing to improve in terms of accountability and overall management practices. That tension is also evidenced when analysing the responses to the JIU surveys, as shown in various sections of the present report. **While synergies between headquarters and the field are being reviewed by UN-Women management to increase communication among business process owners and the field, the Inspectors urge UN-Women management to address the tension between headquarters and field-based personnel as a central question in the context of the pivot to the field initiative.**

150. **Funding streams for staffing positions.** The funding streams for staffing positions, the type of functions that they support and indications about the deployment of the incumbents are presented in table 24 below. While the number of posts funded from assessed contributions has remained stable since 2018, the increase is a result of positions funded by extrabudgetary resources provided by donors. **The Inspectors suggest consideration be given to outline a base structure for the posts funded by assessed resources and the institutional budget to clarify the guiding principles in relation to funding to ensure the minimum capacity required to fulfil the mandates in the areas of norm-setting, policy formulation, coordination and management, as proposed a few years ago. The Inspectors invite UN-Women management to include relevant information in that regard in the preparation of the next biennial budget.** The definition of that base structure could also be an opportunity to address the concerns of the Advisory Committee on Administrative and Budgetary Questions regarding the relatively high number of posts at the P-5 level.

Table 24

**Overview of staff positions funding streams for the biennium 2022–2023**

<i>Funding stream</i>	<i>Number of positions</i>	<i>Purpose</i>	<i>Location</i>
Assessed resources (approved by the General Assembly)	49	Servicing normative intergovernmental processes	100% headquarters
Institutional budget (approved by the Executive Board)	465	Servicing operational intergovernmental processes and operational activities and corporate functions associated with the organizational structure	66% field 34% headquarters
Other resources (estimated)	723	Servicing programmes and projects in accordance with documents or donor agreements	71% field 29% headquarters
<b>Total</b>	<b>1 237</b>		

*Source:* Prepared by JIU on the basis of information provided by the UN-Women secretariat (for the year 2023) and A/76/6 (Sect. 17) and A/76/6 (Sect. 17)/Corr.1.

*Geographical diversity*

151. **Approach to diversity.** Organizations relying primarily on assessed contributions and organizations funded by voluntary contributions differ in addressing the issue of geographical diversity. UN-Women does not apply a formal system of geographical representation, but attention is paid to diversity, as requested by the General Assembly.<sup>133</sup> Provisions in that regard are included in the guidance on the selection process, but are not mandatory, and are applicable to all categories of personnel, not only staff categories.<sup>134</sup> That

<sup>133</sup> General Assembly resolution 64/289, para. 73.

<sup>134</sup> Recruitment Selection Guidance, 2017, para. 1.3: “In order to achieve and maintain an equitable international distribution of staff, preference may sometimes be given to nationals of countries which are under-represented in UN Women.”



is an inclusive approach that gives broader scope for action in line with General Assembly resolutions in which it is stressed that consultants should be attracted and drawn from the widest possible geographical basis.<sup>135</sup> Two thirds of UN-Women personnel who participated in the JIU survey considered that the Entity promoted diversity.

152. **Considering a wider geographical base.** Figures VI and VII contain consolidated information regarding the diversity among staff members for the year 2022 according to the regional groupings used in the General Assembly. Nearly two thirds of Member States are represented among staff members (63.7 per cent) (see figure VI below). The two most represented are the Western European and Asia-Pacific groups, while the Eastern European States have the least representation. UN-Women management has included an indicator in the organizational effectiveness and efficiency component focusing on the percentage of internationally recruited staff in the Professional and higher categories from programme countries to improve diversity within those categories. In 2022, one group of Member States accounted for almost half of the internationally recruited staff in the Professional and higher categories; and within that group the five countries most represented accounted for 30 per cent of all such staff (see figure VII below). When those figures are compared with figures for the year 2018, it can be seen that the situation is deteriorating, since the same five countries only represented 22 per cent of staff in the Professional and higher categories at that time. **The Inspectors therefore support the remarks of the Advisory Committee on Administrative and Budgetary Questions on the need for attention to be given to diversity and suggest that UN-Women management intensify its efforts to recruit staff members and an affiliate workforce from a wider geographical base.<sup>136</sup> An action plan should be prepared with specific measures to enable the accountability of recruiters to be promoted and monitored, alternatively provisions in that regard should be included in the strategy recommended by the Inspectors.** The pivot to the field and related future decisions on new appointments may represent an opportunity in that regard.

Figure VI

**Overall percentage of countries members of UN-Women represented among Member States among staff members, 2022**

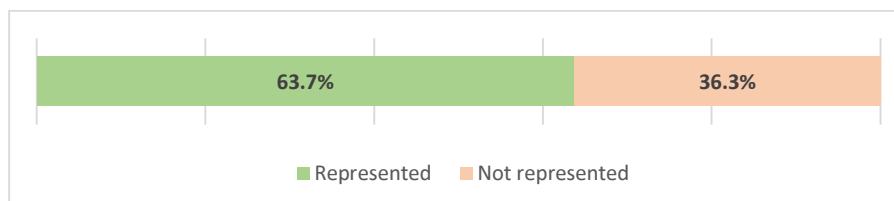
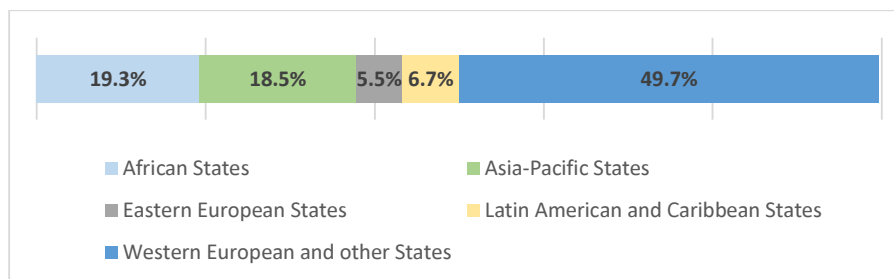


Figure VII

**Percentage of internationally recruited staff in the Professional and higher categories by regional group of Member States, 2022**



*Source:* Prepared by JIU on the basis of information available in High-level Committee on Management, “Personnel statistics: data as at 31 December 2022” (CEB/2023/HLCM/HR/4).

<sup>135</sup> General Assembly resolutions 53/221, sect. VIII; and 67/255, sect. VI.

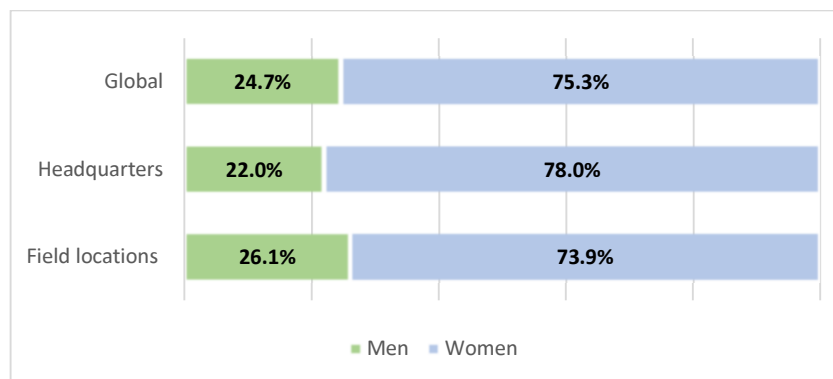
<sup>136</sup> Conference room paper of the Advisory Committee on Administrative and Budgetary Questions on integrated budget estimates for UN-Women for the biennium 2024–2025, available on the United Nations-Women website ([www.unwomen.org/sites/default/files/2023-08/acabq\\_report\\_4.pdf](http://www.unwomen.org/sites/default/files/2023-08/acabq_report_4.pdf)), para. 25.

### Gender balance

153. **Unusual gender balance in the United Nations system.** In terms of gender balance, UN-Women inherited the profiles of the four entities merged in 2011. Historically, the presence of women has always been higher than the presence of men. Having a ratio of men to women of approximately 25:75 among its workforce means that UN-Women is a unique case regarding gender balance within the United Nations system (see figure VIII and annex X, table 2, below). Over the years, the gender balance has remained almost constant. The prevalence of women is observed at almost all grades among the Professional and higher categories. At the director level and above, the current ratio is even higher as 80 per cent of the posts are occupied by women and the three executive managers are also women.

Figure VIII

#### Overview of gender balance among staff members, 2022



*Source:* Prepared by JIU on the basis of information available in the conference room paper of the Advisory Committee on Administrative and Budgetary Questions on integrated budget estimates for UN-Women for the biennium 2024–2025, available on the UN-Women website ([www.unwomen.org/sites/default/files/2023-08/acabq\\_report\\_4.pdf](http://www.unwomen.org/sites/default/files/2023-08/acabq_report_4.pdf)).

154. **Absence of a gender parity policy.** Although the Inspectors are well aware that the mandate of the Entity may influence the composition of its global workforce, they believe that the principle of gender balance must also apply to an organization such as UN-Women. The Advisory Committee on Administrative and Budgetary Questions tackled the subject in 2023.<sup>137</sup> The Recruitment Selection Guidance issued in 2017 states that managers are expected to address imbalances in gender.<sup>138</sup> That provision is not mandatory, the overall objective is not supported by a specific gender policy and the Inspectors did not come across any structured measures and targets for increasing the number of men within UN-Women. The organizational effectiveness and efficiency outputs do include an indicator on that subject, but the indicator solely focuses on targets for internationally recruited women in the Professional and higher categories and women national officers rather than improving the representation of men and its relevance to monitoring progress on the issue can be questioned. **Beyond the reporting on the indicator related to the representation of women, there is no regular reporting mechanism providing updated information on the diversity and gender balance among staff or the affiliate workforce. That gap could be addressed by including provisions in the human resources management strategy recommended by the Inspectors.** Within the current trend, any progress towards parity seems a difficult goal to achieve in a reasonable time frame. In 2023, UN-Women management informed the Advisory Committee on Administrative and Budgetary Questions that 63 per cent of the applications for positions in the Professional and higher categories advertised by the Entity were submitted by women candidates and 37 per cent by men. **Acknowledging that the paramount consideration in the appointment, transfer or promotion of any individual should be to ensure the highest standards of efficiency, competency and integrity, the Inspectors call upon UN-Women management to intensify its efforts in the area of**

<sup>137</sup> Ibid., paras. 22 and 23.

<sup>138</sup> Recruitment Selection Guidance, para. 1.3.

**gender parity, including outreach activities, to the extent permitted by its financial situation and considering lessons learned from the implementation of recent measures, and the impact thereof, designed to encourage men candidates to apply to any open position.**

*Affiliate workforce*

155. **Contractual modalities of the affiliate workforce.** There is a trend in the United Nations system towards the increasing use of non-staff contractual modalities in place of staff appointments, in particular in organizations that are programme and project-oriented and heavily dependent on extrabudgetary funding. JIU has examined the issues raised using non-staff personnel within United Nations system organizations in several reports.<sup>139</sup> UN-Women is no exception and employs an affiliate workforce under various contractual modalities (see table 25 below). Each modality is governed by specific policies. As stated, the affiliate workforce represents approximately two thirds of UN-Women personnel. The Inspectors were informed that approximately 25 per cent of consultants were recruited by headquarters organizational entities. The increased reliance on the affiliate workforce, particularly consultants under special service agreements, was underlined by the Advisory Committee on Administrative and Budgetary Questions in successive remarks on the integrated budget presented by UN-Women.<sup>140</sup> No consolidated figures exist for UN-Women that would allow a conclusion to be drawn on the retention of the affiliate workforce. However, numerous inputs from survey participants and managers themselves indicate that the long-term retention of the affiliate workforce seems to be a common practice at UN-Women. Although each contractual modality may grant certain benefits and entitlements, the situation creates a two-tier system with discrepancies among the benefits and protection offered to staff and the affiliate workforce, which may affect the effectiveness of UN-Women, as examined below. The Inspectors recall that, when members of the affiliate workforce work for long periods, even on the basis of short-term contracts, they may be considered to be *de facto* in an employment relationship under the International Labour Organization Employment Relationship Recommendation, 2006 (No. 198).

Table 25

**Overview of the affiliate workforce by contractual modality, 2022**

	<i>Number of individuals</i>	<i>Percentage within the affiliate workforce</i>
Consultant	999	40.7
Service contractor	1 130	46
Fellow/intern	59	2.4
United Nations Volunteer	243	9.9
Experts on mission	25	1
<b>Total</b>	<b>2 456</b>	

*Source:* Prepared by JIU on the basis of information provided by the UN-Women secretariat to the Unit in the context of the review of the use of non-staff personnel and related contractual modalities

<sup>139</sup> For example, JIU/REP/2023/8, JIU/REP/2012/5 and JIU/REP/2014/8.

<sup>140</sup> See “Integrated budget estimates for the United Nations Entity for Gender Equality and the Empowerment of Women for the biennium 2022–2023: management response to report of the Advisory Committee on Administrative and Budgetary Questions”, prepared for the second regular session of the Executive Board (2021); and the conference room paper of the Advisory Committee on Administrative and Budgetary Questions on integrated budget estimates for UN-Women for the biennium 2024–2025, available on the UN-Women website ([www.unwomen.org/sites/default/files/2023-08/acabq\\_report\\_4.pdf](http://www.unwomen.org/sites/default/files/2023-08/acabq_report_4.pdf)). The Advisory Committee recalls that it has previously highlighted the staffing and contractual practices within UN-Women in its reports dated 11 August 2017 (“Integrated budget estimates for the United Nations Entity for Gender Equality and the Empowerment of Women for the biennium 2018–2019” (UNW/2017/9)) and 9 August 2019 (“Draft integrated budget estimates for the United Nations Entity for Gender Equality and the Empowerment of Women for the biennium 2020–2021” (UNW/2019/7)).

in the United Nations system organizations (JIU/REP/2023/8). That data may differ slightly from that used in table 22.

156. **Rationale and drawbacks of non-staff contracts.** The main reasons for recruiting an affiliate workforce are related to cost-effectiveness and flexibility, notably in the context of upgrading and downscaling scenarios. The Inspectors acknowledge the constraints faced by UN-Women management (insufficient level of core resources, the reluctance of donors to subsidize staff positions, the limited time-horizon of fund engagement etc.). Managers often see such contractual modalities as the most suitable course of action to ensure delivery of the activities for which they are responsible. That practice seems to be tolerated, if not implicitly encouraged, at many levels of UN-Women and is expected to continue if no measures to the contrary are taken. The Inspectors recall that UN-Women may also be affected by the extensive use of such contractual modalities. When assessing the overall flexibility and cost-effectiveness of such contractual modalities, issues such as higher turnover, level of motivation, loss of institutional knowledge, inability to retain talent and legal challenges must be considered. The transactional costs and the time of managers and human resources officers should not be underestimated either. Lastly, the productivity of the affiliate workforce may be affected by the uncertainty of their status, thereby diverting individuals from their main tasks in order to search for better job opportunities, thus reducing cost-effectiveness significantly. One interviewee who argued in favour of more sustainable contractual modalities stated that, as a manager, it would be preferable to count on 15 “sustainable” colleagues rather than 30 colleagues on six-month contracts.

157. **Use of the affiliate workforce.** According to UN-Women policies, the affiliate workforce is not to be used for functions of a continuous nature. However, the Inspectors received numerous indications that the practice on the ground may be quite different. Inputs from members of the affiliate workforce themselves confirm that, with a significant proportion of the respondents to the JIU survey perceiving their contribution to UN-Women as comparable to the work performed by their colleagues holding staff contracts (79 per cent); almost half of them had been working for the Entity for three years or more. Half of the respondents from among the affiliate workforce were involved in programmes or projects management, in which they had specific expertise. The second largest group reported working in management and administration to support the implementation of such projects. More surprising was the fact that managers confirmed the use of personnel employed under these contractual modalities to cover functions that they considered core for their office and continuous in nature, openly admitting that such personnel were as important as staff members and were carrying out similar tasks as a result of the impossibility of granting fixed-term staff contracts.

158. **Consideration of more attractive contractual modalities.** While service contract holders, representing approximately 50 per cent of the affiliate workforce, are entitled to social benefits and leave, most of the other non-staff contractual modalities do not confer similar social benefits to those under staff contracts, such as annual leave, maternity leave, health insurance and the ability to contribute to pension schemes.<sup>141</sup> The Inspectors note that UNDP, which administers service contracts for UN-Women, is transitioning to an international personnel services agreement and a national personnel services agreement for its personnel, which provide slightly better social benefits. Although UN-Women management indicated its intention to use a similar type of contract, it has not yet been possible to take specific action in that regard for several reasons, some of which fall outside the direct control of UN-Women management. **While the international personnel services agreement does not fully address all issues raised using non-staff contracts, the Inspectors encourage UN-Women management to follow up accordingly, not only to improve the situation of its affiliate workforce but also to preserve its own effectiveness.** The Inspectors are aware of several examples of UN-Women managers having to confront situations in which personnel were leaving the Entity, moving on to more secure, sustainable or more generous contracts offered by other United Nations entities or simply refusing job offers as UN-Women was not regarded as a competitive employer.

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<sup>141</sup> The Inspectors note that UN-Women interns receive a stipend.

159. **Other issues regarding the affiliate workforce.** Individuals employed under affiliate contractual modalities do not enjoy the rights and recourses provided for under the Staff Regulations and Rules of the United Nations, including access to the United Nations Dispute Tribunal, which puts them at a disadvantage when conflicts arise in the workplace. In terms of the administration of justice, the affiliate workforce has access to an arbitration mechanism (the United Nations Commission on International Trade Law) and to informal dispute resolution services. Inputs from the affiliate workforce show that they have insufficient knowledge of the possibilities offered to them in that respect. **The Inspectors recommend that UN-Women management take proactive measures to inform the members of the affiliate workforce about the formal and informal dispute resolution mechanisms that are available to them.** A positive finding pertains to ethical matters: more than two thirds of survey respondents considered that UN-Women management had clearly explained what was expected of them in relation to the code of conduct and the ethical behaviour required under their contract; a similar proportion stated they would know how to report an incident of prohibited conduct, fraud or corruption and would feel comfortable doing so. As a good practice, UN-Women management indicated that, upon recruitment, as soon as their accounts had been activated, all personnel received the following: the Standards of Conduct; the Prevention of Harassment, Sexual Harassment, Discrimination and Abuse of Authority Policy; the Protection against Retaliation for Reporting Misconduct and for Cooperating with Duly Authorized Audits or Investigations Policy; the Anti-Fraud Policy; information about special measures for protection from sexual exploitation and sexual abuse; and information about the necessary mandatory courses.

160. **Monitoring and oversight of the use of the affiliate workforce.** Considering the significance of the use of consultants and the related expenditure, IAS conducted an internal audit in 2021, in which it stated that consultant management needed major improvements, meaning that the assessed governance arrangements, risk management practices and controls had been established and were functioning, but needed major improvement. IAS made recommendations regarding areas such as oversight and monitoring, policy revision, process efficiency and effectiveness of controls.<sup>142</sup> In the present review, the Inspectors are not able to analyse the matter in the same level of detail as IAS did three years ago, but they have gathered information that would seem to confirm the findings of IAS. The current capacity of the Human Resources Division makes it challenging to ensure that practices are aligned with policies. In that regard, two preoccupying findings emerge from the JIU survey, namely: only half of the respondents among the affiliate workforce stated that their actual work was consistent with the terms of reference agreed for their contract, a situation often explained by the exigencies of the organizational unit; and one third had not undergone either a formal or an informal appraisal process, which was not a mandatory interaction according to the policy in place. Effective monitoring and oversight of the use of non-staff contractual modalities is generally lacking in United Nations system organizations. Despite the considerable amount of expense associated with the affiliate workforce at UN-Women, there is no regular comprehensive reporting on its use. In the opinion of the Inspectors, such reporting would provide comprehensive information at the corporate level and would thus benefit UN-Women and clarify the matter at stake. Information regarding the number of contracts and related costs, the areas of work in which such personnel are mostly employed and the function that they perform, retention and turnover of personnel and performance management should be provided. That is an important step for UN-Women management to take as heavy reliance on the affiliate workforce, including individual consultants, could be indicative of a chronic or systemic gap in staffing, as mentioned by IAS, which must be communicated to the Member States with an indication of the necessary corrective measures. Such reporting can be envisaged in the context of the human resources management strategy suggested in recommendation 8.

161. The following recommendation must be read in conjunction with the recommendations included in the review of the use of non-staff personnel and related

<sup>142</sup> IAS, “Internal audit of individual consultant management in UN Women” (New York, UN-Women, 2021).

contractual modalities in the United Nations system organizations;<sup>143</sup> its implementation is expected to enhance control and compliance within UN-Women.

#### Recommendation 9

**The Executive Director should introduce a regular reporting mechanism on the use of the UN-Women affiliate workforce, starting in 2026, assessing the use of such contractual modalities within the Entity in terms of flexibility, cost-effectiveness, reputational risk, institutional knowledge and the nature of the functions performed, among others.**

### C. Training and learning

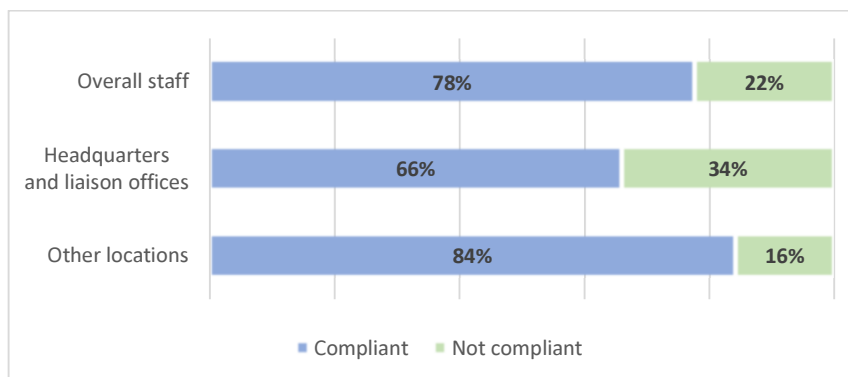
162. **Limited training offers.** Within the Human Resources Division, the entire corporate learning programme is the responsibility of two officers. Training and learning budgets are decentralized and therefore no figures are readily available to provide a corporate overview. The portfolio of learning opportunities is limited by resource constraints and access is determined on the basis of contractual status. The arrangements with the United Nations Secretariat for access to language courses and with UNICEF for its online courses are positive measures in leveraging existing resources in the system. Based on the data provided, UN-Women staff members have not generally participated in language programmes. Access to the UNICEF system, which is open to all personnel, is not tracked. The UN-Women engagement survey (2022) and the JIU survey highlight the concerns of personnel regarding the opportunities available in the Entity. The best-rated area of training relates to ICT.

163. **360-degree exercise.** In 2021 and 2022, the Human Resources Division coordinated a global 360-degree feedback exercise for senior managers, which was followed by individual coaching sessions. It was conceived as a confidential and personal development instrument rather than a performance management exercise. UN-Women management has requested the United Nations Laboratory for Organizational Change and Knowledge to prepare a meta-analysis of the recurring issues emerging from the exercise. Bearing in mind the negative comments on managerial practices that were recurrent in the surveys, the finalization of the analysis of the 360-degree exercise in late 2023 was welcome. The Inspectors are looking forward to the incorporation of the findings, and possible follow-up actions into the agenda of the next global leaders retreat and support the institutionalization of the exercise.

164. **Mandatory training programme.** The mandatory training programme for UN-Women personnel is largely aligned with that of the United Nations Secretariat (see annex X, table 3). Compliance at the corporate level is tracked only for staff members. While the overall staff compliance rate is approximately 75 per cent, a comparison of the rates at headquarters and in the field reveals a difference that must be addressed (see figure IX below). The Inspectors are aware of the pressure resulting from the fact that offices are functioning with scarce capacity and that managers and staff find it increasingly difficult to prioritize learning in the face of conflicting priorities regarding programmatic and operational work. However, **the Inspectors consider that UN-Women management must be more proactive in ensuring compliance regarding mandatory training, in particular at headquarters. Based on numerous comments by survey participants across all categories, there is also an urgent need to develop a structured and mandatory induction process for new personnel, covering the whole spectrum of administrative processes, such as procurement and finance.** Among the affiliate workforce, the Inspectors found that individuals were generally aware of the training programmes that were mandatory for their type of contract and three quarters of participants in the JIU survey declared themselves to be compliant (72 per cent); however, no official corporate-wide compliance rate is available, as it is the responsibility of local managers to ensure such compliance.

<sup>143</sup> JIU/REP/2023/8.

Figure IX  
**Aggregate completion rate for all mandatory training courses for staff at headquarters and other locations, 2022**



*Source:* Prepared by JIU on the basis of information provided by the UN-Women secretariat (2024).

## VIII. Oversight framework

165. **Oversight framework components.** The main components of the UN-Women oversight framework are presented in annex II. IEAS consolidates internal oversight services for audit and evaluation, while OIOS provides investigation services. The Advisory Committee on Oversight was established as an executive management advisory body. The Board of Auditors<sup>144</sup> and JIU<sup>145</sup> provide independent external assurance according to their terms of reference or mandate. The Internal Control Framework Policy and its Implementation Procedure (2023) are key reference documents complemented by relevant decisions of Member States, internal policies, charters and terms of reference. In its response to the JIU questionnaire, UN-Women management indicated its commitment to ensuring tight linkages with, and strong coordination among, the oversight bodies, notably in terms of work planning and information-sharing.

### A. Independent Evaluation and Audit Services

166. **IEAS establishment.** The co-location of internal audit and independent evaluation functions is relatively recent. In 2018, the establishment of IEAS placed both functions under a director (D-2). The work of IEAS is guided by its Charter (2018), which sets out its mandate, scope of work, professional standards, structure, roles, responsibilities and reporting lines and contains provisions for independence and objectivity.<sup>146</sup> The Charter is approved by the Executive Director and communicated to the Executive Board, as in the case of other United Nations funds and programmes. However, that may not be entirely in line with the standards issued by the Institute of Internal Auditors<sup>147</sup> and the recommendations of JIU in which it suggested that approval of such reference documents by the governing body should be considered.<sup>148</sup> The Inspectors also note that the Director of IEAS reports administratively and functionally and is accountable to the Executive Director, which is not in line with oversight standards even though the Charter stipulates that such an arrangement is without prejudice to operational independence in the discharge of oversight duties and responsibilities. Moreover, **while the IEAS Charter sets out limits on the term of office, the appointment or removal of the Director does not currently require consultation with the Executive Board, and the Inspectors believe that it should be corrected.**

<sup>144</sup> The mandate of the Board of Auditors is to make independent and professional audit observations with respect to the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the United Nations and its funds and programmes in conformity with the International Standards on Auditing and other generally accepted standards (see [www.un.org/en/auditors/board](http://www.un.org/en/auditors/board)). The reports of the Board of Auditors on the financial statements of UN-Women are public documents, which are presented to the General Assembly through the Fifth Committee, after review by and the advice of the Advisory Committee on Administrative and Budgetary Questions. The reports of the Board of Auditors are also presented to the Executive Board of UN-Women.

<sup>145</sup> JIU has provided independent external oversight with a focus on system-wide issues to UN-Women since 2012. Information on the process of handling JIU reports and their consideration by the Executive Board, as well as the acceptance and implementation of recommendations, will be available in a separate JIU report to be issued in 2024.

<sup>146</sup> Charter of the Independent Evaluation and Audit Services (February 2018).

<sup>147</sup> JIU/REP/2016/8, para. 48: according to the International Standards for the Professional Practice of Internal Auditing, issued by the Institute of Internal Auditors, functional reporting to a governing body may include: (a) approving the internal audit charter, the risk-based internal audit plan and the internal audit budget and resource plan; (b) receiving communications on the performance of the internal audit; (c) being provided with opportunities to enquire of management and internal audit about audit results, as well as any limitations on the scope of work or resources; (d) approving the appointment and removal of the head of internal audit/oversight; and (e) approving remuneration of the chief audit executive.

<sup>148</sup> *Ibid.*, para. 56: in addition to approval by the executive head, it is essential that the internal audit charter be approved by the governing body and that such approval be appropriately documented in the minutes of the governing body meetings.



167. **Gains from co-locating audit and evaluation functions.** Within IEAS, IAS and IES remain distinct and independent with separate staffing and budget structures (see table 26 below). The arrangement was expected to leverage synergies and benefits with respect to professional standards and objectives, in particular regarding joint engagements and data-sharing. For example, in 2021, a joint country portfolio evaluation and audit of the country office in Pakistan was carried out. The Inspectors also note that the risk identification process is conducted jointly, which may bring further coherence in the oversight universe and represent an effective use of resources. Although the Charter contains provisions on coordinated reporting on oversight matters, reporting to the Executive Board has remained separate for the two functions.<sup>149</sup>

Table 26

**Overview of the structure and staffing of the Independent Evaluation and Audit Services, 2022**

<i>IEAS Director (D-2)</i>	
<i>IAS</i>	<i>IES</i>
Chief (P-5)	Chief (P-5)
4 internal audit specialists	6 evaluation officers at headquarters
1 United Nations Volunteer	6 evaluation specialists in regional offices
Individual consultants	Individual consultants and interns

*Source:* Prepared by JIU on the basis of information available in UNW/2023/4 and UNW/2023/3.

168. **Independence of IEAS reviewed in 2022.** In 2022, IEAS presented a self-assessment of its independence, which had been requested by the Executive Board.<sup>150</sup> While the decision of the Executive Board provided an opportunity for a consolidated assessment of all internal oversight functions, including the evaluation function, the Inspectors note that IEAS focused its assessment only on the internal audit and investigation function, and not on its independent evaluation role.<sup>151</sup> In reviewing structural, functional and personal independence in the study, IEAS followed the methodology of the eight principles of independence identified by the International Organization of Supreme Audit Institutions and drew conclusions on the functional and operational independence of the internal audit services and investigation function, considering that IAS was respecting each of the principles required. At the same time, there are potential pathways that could further enhance the independence of IAS to ensure continued integrity and objectivity, but these were not explicitly presented in the document.<sup>152</sup> As a result, IEAS restricted its suggestions to just three: one pleading for the insertion of a reference to the audit function in the Financial Regulations and Rules (implemented in 2023), one requesting sustainable funding of the investigation process (pending) and one calling upon the Executive Board to better appreciate and use audit results. In its decision 2022/8, the Executive Board took note with appreciation of the report provided by the Director of IEAS and requested follow-up information on the actions taken on those suggestions to be presented at the 2023 annual session. Instead, it was presented in a pre-session briefing in advance of the second regular session. **The Inspectors believe that such an important subject as the independence of oversight services should not be restricted to an informal briefing and must be covered in an official session of the governing body.** With that in mind, the Inspectors note that the Advisory Committee on Oversight has confirmed on several occasions that IEAS functions independently in working to provide assurance regarding the governance, risk management and the control environment in UN-Women.<sup>153</sup>

<sup>149</sup> IEAS Charter, para. 4.

<sup>150</sup> Executive Board decision 2022/5, para. 7.

<sup>151</sup> IEAS, "Assessment of the independence of the UN-Women Independent Evaluation and Audit Services (IEAS), September 2022", para. 8.

<sup>152</sup> *Ibid.*, para. 50.

<sup>153</sup> UNW/2023/3/Add.1, para. 10; and UNW/2022/3/Add.1, para. 10.

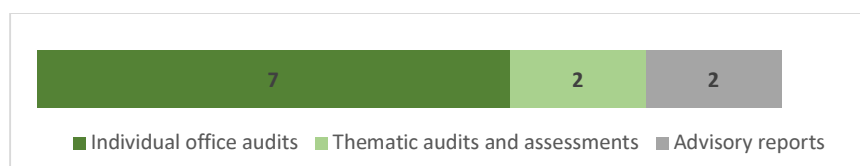
### Internal Audit Service

169. **Establishment of the internal audit function.** The UNDP Office of Audit and Investigations carried out internal audit and investigation functions under a corporate service-level agreement until 2017 when the function was established within UN-Women. The work of IAS is governed by its own Charter, approved by the Executive Director, taking into consideration the advice of the Advisory Committee on Oversight. The document defines the purpose, authority, core principles and responsibility of IAS. As in the case of the IEAS Charter, **the Inspectors recommend that the IAS Charter be submitted to the Executive Board for approval.** Overall, IAS is responsible for independently assessing the adequacy and effectiveness of governance, risk management and control processes. The internal audit function has reached maturity in only a few years, as attested by an independent review conducted by the Institute of Internal Auditors in February 2023, in which it issued a positive appraisal of the conformance of IAS to professional standards by stating that it: “Generally Conforms with the International Standards for the Professional Practice of Internal Auditing and the IIA Code of Ethics.”<sup>154</sup>

170. **IAS audit coverage and activities.** IAS examines three sets of universes with their associated risks in its audit plans: (a) field offices, (b) headquarters entities and (c) thematic and functional areas. Inputs are collected from sources such as the corporate risk register, interviews with managers and intelligence generated during IAS activities. In its self-assessment, IAS concluded that it had sufficient resources to implement the risk-based annual audit plan. The distribution of outputs by category for 2022 is presented in figure X below. The Inspectors note that thematic internal audit reports contributed to highlighting key areas needing improvement, for example in areas such as risk management, human resources management, resource mobilization and implementing partnerships (annex XI, table 2, consolidates IAS-related information for the period 2018–2022). The work performed each year by IAS is the basis of its opinion presented to the Executive Board, in accordance with its decision 2015/4. In recent years, IAS has stated that the governance, risk management and control processes of UN-Women were generally established and functioning but needed some improvement.<sup>155</sup> That is the opinion generally expressed by the internal audit functions of the United Nations funds and programmes.

Figure X

#### Internal Audit Service outputs by category, 2022



Source: Prepared by JIU on the basis of information available in UNW/2023/3.

### Independent Evaluation Service

171. **Evaluation policy framework.** The reference documents framing the evaluation function are the Evaluation Strategy 2022–2025, outlining how UN-Women intends to leverage its evaluation function to provide evidence for greater impact on the lives of women and girls whom it serves<sup>156</sup> and the Evaluation Policy endorsed by the Executive Board in 2020, which identifies institutional structures, respective roles and responsibilities and key planning principles for evaluation.<sup>157</sup> Since the inspection of the UN-Women evaluation function conducted by OIOS in 2020, IES has updated its Evaluation Policy, revised the terms of reference for regional evaluation specialists, continued to develop corporate evaluation

<sup>154</sup> Institute of Internal Auditors, “Quality assessment report” (2023), p. 3.

<sup>155</sup> UNW/2023/3, para. 8; UNW/2022/3, para. 8; and UNW/2021/4, para. 8.

<sup>156</sup> The Evaluation Strategy sets out four strategic goals: implement strategic corporate, regional and country portfolio evaluations; implement effective decentralized evaluations systems; support United Nations and national stakeholder partnerships on gender-responsive evaluations; and strengthen evaluation use.

<sup>157</sup> UNW/2020/5/Rev.1.

plans and further engaged as the leader of large and strategic evaluation exercises, thereby implementing most OIOS recommendations. OIOS is currently carrying out a triennial review of IES to determine progress made since its last inspection. Overall, the UN-Women evaluation function is found to be mature. The evaluations conducted are planned according to a corporate evaluation plan, which is aligned with the strategic planning cycle. A comparative analysis of the plan and the expected outputs did not highlight major discrepancies, taking into consideration the challenges caused by the COVID-19 pandemic. The Inspectors note, as a good practice, the quality assurance mechanism of the evaluation reports, both corporate and decentralized, called the Global Evaluation Reports Assessment and Analysis System, established in 2013 and performed by an independent consultant. In addition, oversight of the evaluation function has been provided by the Advisory Committee on Oversight and the Global Evaluation Advisory Committee (up until 2020).

172. **Evaluations conducted by IES.** According to IES, UN-Women management is receptive to learning from evaluations, notably when key recurring issues are presented quarterly to the Business Review Committee. IES produces various types of evaluation outputs, as listed in figure XI below, broken down by main categories for 2022 with reference to the authority leading the process:

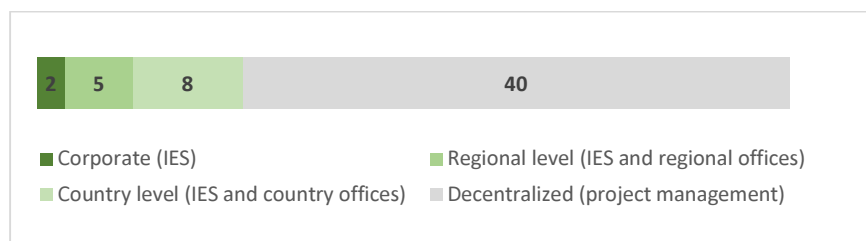
(a) **Corporate evaluations.** Corporate evaluations have a strategic scope and address Entity-wide themes. Their findings, conclusions and recommendations are presented to the Executive Board and a management response is mandatory. The Inspectors note that several corporate evaluations tackled important subjects for UN-Women, as recorded in annex XI, table 2, which consolidates IES-related information for the period 2018–2022. In an examination of a sample of those evaluations, the Inspectors found them generally to be of good quality. Among IES products, the meta-synthesis of UN-Women evaluations, which IES aims to conduct every two years, are pertinent in identifying risk areas that need the attention of UN-Women management, as also underlined by the Advisory Committee on Oversight;

(b) **Regional and country-level evaluations.** Several evaluations are co-managed by IES and regional or country offices. The current strategic notes of the regional offices have a dedicated section on lessons learned, in which each office articulates how key lessons and findings from relevant evaluations, audits, reviews and other assessments have informed the development of their notes. One of the mandatory annexes of the strategic notes consists of a monitoring, evaluation and research plan;

(c) **Decentralized evaluations.** Most of the evaluations conducted fall under the category of decentralized evaluations and cover a wide range of issues, such as gender-sensitive local development plans, communities that are resilient to violent ideologies, women and peace and security projects and strategic notes. While corporate evaluations were considered of higher quality than decentralized evaluations, the gap has been closing according to the Global Evaluation Reports Assessment and Analysis System, based on the specific steps taken to improve these evaluations. For example, IES personnel are more directly involved in the conduct of evaluations and the evaluation manager holds frequent meetings with all evaluation team members, including consultants. Increased attention to reviewing the work of consultants has also led to improved quality. In this improvement process, the role of the regional evaluation specialists must be underlined and is meant to increase in importance as UN-Women implements its pivot to the field initiative.

173. **IES coverage and activities.** Evaluation reports and other relevant documents (strategies, policies and guidelines) are uploaded to the Global Accountability and Tracking of Evaluation Use system, which is accessible from the IES public website. That is a good practice in terms of transparency and shared learning provided that the information contained in the system is accurate and aligned with information from other sources, such as the IES website and the annual report to the Executive Board.

Figure XI  
**Independent Evaluation Service outputs by authority leading the process, 2022**



Source: Prepared by JIU on the basis of information available in UNW/2023/4.

174. **Capacity for evaluation.** Table 26 above displays the capacity to conduct evaluations. In 2022, the Executive Board recommended increasing the allocation of resources to the evaluation function to at least 2 per cent and up to 3 per cent of the total programme expenditure of UN-Women.<sup>158</sup> UN-Women management complied with that recommendation in the integrated budget for 2024–2025 by allocating resources corresponding to 2.5 per cent of total expenditure. In addition, the Inspectors welcome the placement of regional evaluation specialists in regional offices with a direct reporting line to IES to further ensure independence and quality. In its response to the JIU questionnaire, IES described a thorough process for hiring and assessing the work of independent consultants who often performed the evaluation work. Since 2022, a roster of pre-vetted individual evaluation consultants streamlines the recruitment process for headquarters and field-based offices. Bearing in mind the constraints and resources needed for keeping such a roster up to date and operative, the Inspectors would expect to see measurable efficiencies following the creation of such a roster, which is a welcome initiative considering the high number of evaluation activities among UN-Women offices and the need for work of consistent quality.

#### *Investigation function*

175. **Investigation function outsourced to OIOS.** The Investigations Division of OIOS has provided investigation services to UN-Women since December 2017. Through a memorandum of understanding, OIOS is responsible for investigating all allegations of misconduct of UN-Women personnel, vendors, implementing partners and any other individual or entity engaged by the Entity. The Investigations Division reviews all cases and conducts investigative work when a case is substantiated or refers it to the Director of IEAS when a formal investigation is not in order. The case report remains the property of UN-Women and its management is responsible for taking measures as appropriate. Since 2019, the Director of IEAS is the official responsible for interacting with OIOS. That role involves coordination, desk review, data collection and monitoring. As stated in the IEAS self-assessment document, that may represent a significant workload and investment of time for the Director, who is diverted from a more strategic role. IEAS has had no dedicated resources for those tasks, which were previously carried out by the Management and Administration Division.

176. **Future arrangements for the investigation function.** The number of cases submitted to OIOS has grown significantly since 2018: from 7 cases of alleged misconduct and 1 investigation in 2017 to 55 cases of alleged misconduct and 16 investigations in 2022. The Inspectors counsel caution in drawing a definite conclusion from such an increase, which is observed in most United Nations entities and might be attributable to either a zero-tolerance approach for misconduct or to the fact that more personnel are comfortable reporting it. The Inspectors were informed that most of the cases investigated related to fraud. The additional workload triggered discussions about the revision of the arrangement with a view to better aligning capacity with the services delivered. The Inspectors were told that UN-Women management was considering additional capacity within IEAS to support the investigation process. A hybrid approach in which IEAS and OIOS collaborate is acceptable, but the Inspectors counsel caution in determining the right balance between the value of increasing

<sup>158</sup> Executive Board decision 2022/4, para. 3.

internal capacity and the advantages deriving from OIOS professionals and its specific capacity, such as expertise in forensic science, DNA sampling and analysis. The Advisory Committee on Oversight, which has repeatedly underscored the insufficient level of resources within IEAS to support OIOS-led investigations, can provide advice in that regard. At the time of the finalization of the report, the matter was pending; it requires greater attention since the Inspectors noticed repeated warning signals in the comments gathered, including delays and miscommunications in the context of individual cases brought to their attention. It should be noted that the Executive Board is following the matter, while requesting more regular closed briefings from IEAS, in coordination with OIOS, on potential red flags, audit findings and the status of investigations, with due regard for confidentiality and due process.

## B. Advisory Committee on Oversight

177. **Clarifying the independence of the Advisory Committee on Oversight.** In 2018, following the institutionalization of the internal audit function, revised terms of reference of the Audit Advisory Committee, which had been established in 2012, were approved by the Executive Director and the Committee was renamed the Advisory Committee on Oversight. UN-Women management does not consider the Committee to be part of its governance framework and restricts its role as an advisory body to the Executive Director, as stated in its terms of reference. While acknowledging that such a model is used by most United Nations funds and programmes, the Inspectors note that the Committee does not comply with the definition of an independent oversight committee as promoted by the Institute of Internal Auditors and JIU.<sup>159</sup> The current role of the Committee is to advise executive management, reporting directly to the Executive Director, who appoints its members. JIU has consistently stated that committees with a formal reporting line only to the executive head of an organization do not meet the criteria of independence according to good practices.<sup>160</sup> While a dual reporting line is acceptable, to be able to fulfil its mandate, it is essential that an independent oversight committee reports on the results of its work to the governing body and its terms of reference or charter are approved by that body.<sup>161</sup> **The Inspectors refer to recommendation 8 of the JIU review of governance and oversight of Executive Boards issued in 2023 and suggest that the independence of the Advisory Committee on Oversight be clarified by the Executive Board and its reporting line revisited as necessary.<sup>162</sup> If UN-Women management – and the Executive Board – consider that the current terms of reference should be maintained, the name of the Committee should be changed to truly reflect its restricted role as adviser to executive management and an independent oversight committee should be established in line with professional standards and practices on oversight as outlined in the 2019 JIU review on the topic.<sup>163</sup>**

178. **Contributions of the Advisory Committee on Oversight.** The Inspectors reviewed the annual reports of the Advisory Committee on Oversight for the period 2017–2022. The Committee covers a range of areas in line with its terms of reference to promote proper governance and high ethical standards in UN-Women programme and operational management, as well as the adoption and use by management of best practices in risk and financial management.<sup>164</sup> Notwithstanding their concerns about the current arrangement, the Inspectors acknowledge that the Committee has identified relevant findings and has suggested areas for improvement. As mentioned, the Committee has repeatedly expressed

<sup>159</sup> JIU/REP/2010/5 and JIU/REP/2010/5/Corr.1, sect. IV.A.

<sup>160</sup> JIU/REP/2019/6, para. 50.

<sup>161</sup> JIU/REP/2016/8, executive summary: it is recommended that the governing body review and approve the oversight committee charter, and that the role of the committee be formalized in the organization's rules and regulations. See also JIU/REP/2019/6.

<sup>162</sup> See JIU/REP/2023/7, recommendation 8: the Executive Boards should direct their respective organizations to ensure that the charters, frameworks and terms of reference of independent and advisory functions and committees reflect the roles and responsibilities of the Boards, including in relation to reporting lines, access to the Board and consultations on human and financial resources, to ensure independence.

<sup>163</sup> JIU/REP/2019/6.

<sup>164</sup> Terms of reference of the Advisory Committee on Oversight (February 2019), para. 2.

concerns about the funding situation of UN-Women and its ability to adequately resource key governance and accountability functions, and activities such as internal audit, enterprise risk management and monitoring and oversight, which mainly relate to the second line both at headquarters and in the field.<sup>165</sup> It is the opinion of the Inspectors that institutionalizing a reporting line to the Executive Board could help to move forward the points raised by the Committee in its successive reports.

179. **Other aspects related to the Advisory Committee on Oversight.** To reduce the perception of a possible conflict of interest, the members of the Committee, who are appointed by the Executive Director, complete a confirmation of independence at the time of their appointment and at least annually thereafter. Moreover, they must inform the Executive Director, as soon as appropriate, of any changes that may affect their independence. The confirmation of independence is supplemented by provisions on ineligibility as UN-Women staff members (for only one year) and of a cooling-off period for recruitment of former members of the committee on staffing positions.<sup>166</sup> However, according to the Committee's terms of reference, its members receive an annual stipend for their oversight activities, which is set by the Executive Director at the beginning of every calendar year.<sup>167</sup> The Inspectors would like to draw attention to the perceived conflict of interest of such a practice. Lastly, an analysis of the composition of the Committee since 2018 suggests that there is room for improvement in terms of gender balance and geographical diversity. The vast majority of the Committee's members have been women and one regional group (Western Europe and other States) has consistently been overrepresented while another (Eastern European States) has never been represented among the members.

### C. Oversight recommendations

180. **Implementation status of oversight recommendations.** The Inspectors acknowledge the work of the various components of the oversight framework that have been effective in making appropriate recommendations in their respective areas. It is also positive to note that the organizational effectiveness and efficiency component contains specific indicators for audit and evaluation matters.<sup>168</sup> In the JIU survey, positive opinions were expressed by the majority of staff members regarding the use and value of audit and evaluation findings in their respective areas of work. Acknowledging the large number of oversight recommendations addressed to UN-Women management, the Inspectors are concerned by the number of outstanding recommendations, in particular of internal audit recommendations (see table 27 below). In August 2023, UN-Women management counted 240 outstanding internal audit recommendations, of which 70 were identified as long-standing (e.g. more than one year had passed since the initial target date) and were mostly directed to headquarters entities. In its response to the JIU questionnaire, UN-Women management also admitted recurring outstanding recommendations arising from evaluations, in particular on regional and country-level issues. That situation was described by interviewees as an issue of "absorptive capacity", considering the large number of recommendations combined with a lack of resources for their implementation.

<sup>165</sup> Since 2017, the annual report of the Advisory Committee on Oversight includes a paragraph on the need to strengthen the second line both at headquarters and in the field.

<sup>166</sup> Terms of references of the Advisory Committee on Oversight, paras. 6 and 8.

<sup>167</sup> *Ibid.*, para. 10.

<sup>168</sup> O 1.5 (a) percentage of agreed long-outstanding internal audit recommendations; O 1.5 (b) percentage of agreed long-outstanding external audit recommendations management need to complete action; O 5.2 percentage of evaluation reports rated "good and above"; and O 5.6 number and percentage of (i) joint evaluations and (ii) independent system-wide evaluations in which UN-Women engaged.

Table 27

**Overview of oversight recommendations issued between 2020 and 2022 and the number of outstanding recommendations in 2023**

Entity	Number of recommendations issued			Outstanding <sup>a</sup>
	2020	2021	2022	
IAS	111	67	162	156
IES	31 reports (492 actions)	94 reports (492 actions)	42 reports (666 actions)	292
Board of Auditors	1	7	18	26
JIU	46	23	6	35 <sup>b</sup>

*Source:* Prepared by JIU on the basis of information available in the annual reports of IES and IAS; reports of the Board of Auditors on UN-Women; UN-Women presentation on audit recommendation trends as of March 2023; the JIU web-based tracking system; and information provided by the UN-Women secretariat (2024).

<sup>a</sup> The number of outstanding recommendations is estimated as of August 2023.

<sup>b</sup> Includes recommendations with the following status: “acceptance: no information provided”, “under consideration”, “implementation: no information provided”, “not started” and “in progress”.

**181. Attention required in relation to long-standing internal oversight recommendations.** It is noted that for the past three consecutive years, UN-Women has had no long-outstanding external recommendations. Despite increased attention, progress in addressing long-standing internal audit recommendations has been slow and must be prioritized. Internal oversight entities have developed a proactive and practical approach, consisting of developing recommendations more collaboratively with managers to anticipate potential implementation challenges (time, resources etc.). Figure XII below shows the categories of pending recommendations, which are important areas to prioritize. **The Inspectors invite UN-Women management to take action to resolve such pending oversight recommendations.** That may require prioritization and reallocation of resources in a creative way, but it seems necessary considering the repeated statements of internal and external oversight bodies on the risks faced regarding several corporate functions, even more so as UN-Women prepares to engage further in pivoting to the field. The Executive Board encouraged UN-Women management to increase resources, as available, for the audit and investigation function in one of its recent decisions.<sup>169</sup> UN-Women management pointed to the significant workload faced by the Entity in responding to “ever-increasing demands in terms of corporate obligations and compliance requirements”. Noting that those oversight exercises are mostly internal (see figure XIII below), there is a prevailing opinion among certain officials interviewed that the level of oversight faced by UN-Women implies higher organizational costs in terms of human and financial resources dedicated to responding to oversight requests, considering the size of the Entity in comparison with larger and better-resourced entities.

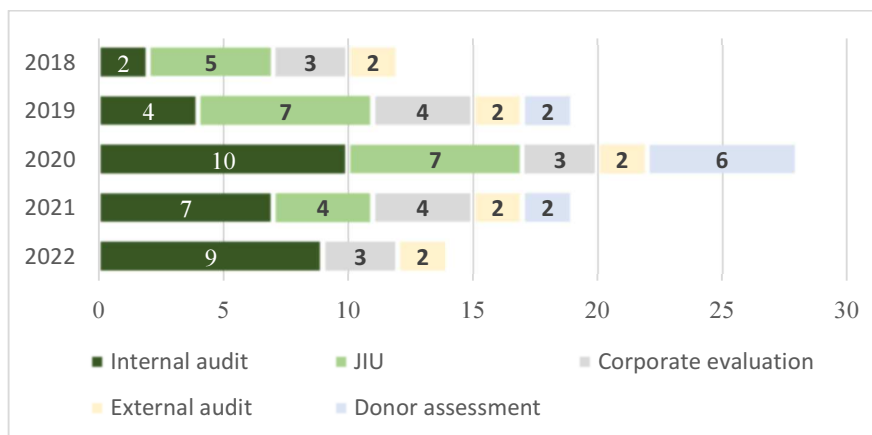
Figure XII

**Categories of outstanding audit recommendations, March 2023**

*Source:* Prepared by JIU on the basis of information provided by the UN-Women secretariat (2024).

<sup>169</sup> Executive Board decision 2023/5, para. 7.

Figure XIII  
**Overview of corporate oversight exercises by type and number of assignments, 2018–2022**



*Source:* Prepared by JIU on the basis of information provided by the UN-Women secretariat (2024).



## Annex I

### Methodology and response rates for surveys conducted in the present review

1. In accordance with JIU standard practice for management and administration reviews, a series of online surveys and questionnaires were conducted (October and November 2023) to seek views and suggestions from various stakeholders. Three audiences were targeted: (a) Member States (Commission on the Status of Women and the Executive Board of UN-Women); (b) all personnel of UN-Women (staff and affiliate workforce); and (c) its field representatives. Each survey comprised a combination of multiple-choice questions and open-ended questions to allow respondents to raise concerns, make suggestions and give qualitative feedback, as appropriate. Elements gathered complement inputs received through interviews.

#### A. Survey addressed to Member States

2. The response rate among formal members of the Executive Board was encouraging. The opinions expressed were positive in most areas (organizational effectiveness and efficiency, success in terms of delivering on the mandate, strategic planning and corporate priorities etc.). On the contrary, the participation of members of the Commission on the Status of Women was insufficient to reflect any opinion in the present exercise.

Table 1

**Estimated response rates of the Executive Board and the Commission on the Status of Women**

	<i>Recipients</i>	<i>Responses</i>	<i>Response rate</i>
<b>Executive Board</b>			
Formal members of the Executive Board	41	20	49%
Other Member States	152	10	7%
<b>Commission on the Status of Women</b>			
Formal members of the Commission	45	4	9%
Other Member States	148	6	4%

*Source:* Prepared by JIU.

#### B. Survey addressed to UN-Women personnel (October and November 2023)

3. The survey garnered opinions from all categories of UN-Women personnel, both staff and the affiliate workforce (questions were adjusted for each audience). The survey was administered by JIU and the link to the survey was distributed by UN-Women management to all recipients. The participation rate of staff members was satisfactory, while that of the affiliate workforce remained limited (see table 2 below). Among staff respondents, 49.5 per cent were headquarters based, 60 per cent were internationally recruited staff in the Professional and higher categories and two thirds had more than six years of experience at UN-Women. The Inspectors note that only 50 per cent of directors completed the survey. The Inspectors sought inputs on a wide range of management and administrative issues (see table 3 below).

Table 2  
**Overview of response rates**

	<i>Recipients (estimates)</i>	<i>Responses</i>	<i>Response rate within category (estimates)</i>
Staff members	1 237	504	41%
Affiliate workforce	2 455	333	13.5%
<b>Total</b>	<b>3 692</b>	<b>837</b>	<b>22.6%</b>
<b>Disaggregation by type of location</b>			
Headquarters	434	215	49.5%
Regional office	159	63	39.6%
Country office <sup>a</sup>	641	183	28.5%
<b>Disaggregation of staff by region</b>			
Americas and the Caribbean	104	22	21.1%
Arab States and North Africa	99	25	25.3%
Asia and the Pacific	202	84	41.5%
East and Southern Africa	174	59	33.9%
Europe and Central Asia	105	53	50.5%
West and Central Africa	98	17	17.3%

*Source:* Prepared by JIU.

<sup>a</sup> Includes staff posted in United Nations reform presence countries.

4. The open-ended contributions of respondents focused on issues such as the lack of resources and management support to achieve tasks, the significant workload faced by UN-Women personnel, the perceived absence of checks and balances in decision-making processes leading to concerns about mismanagement, the pervasive atmosphere of retaliation and abuse of power, the lack of a strategy for pivoting to the field, the challenges created by the premature launch of the Quantum system, the persistent weaknesses in internal coordination and the poor quality of some administrative support services, such as procurement, travel and human resources.

Table 3  
**Overview of inputs from UN-Women personnel, by theme and number of comments**

<i>Theme covered by staff members</i>	<i>Open-ended comments</i>
Working environment	146
Suggestions to management and administration	130
Management areas such as executive management, strategic planning, risk management and controls	126
Organizational structure	95
Administrative support services	97
Human resources management	108
ICT management	73
Oversight and accountability	56
General suggestions	123
<b>Total</b>	<b>881</b>
<i>Theme covered by the affiliate workforce</i>	
Contribution to UN-Women	34
Management and administration	130
<b>Total</b>	<b>164</b>

*Source:* Prepared by JIU.

## C. Questionnaire to field representatives (October and November 2023)

5. The questionnaire garnered the views of field representatives (regional directors and country representatives). Four regional directors completed the survey and were subsequently interviewed (with one regional director in charge of two regions). While the participation rate among country representatives was satisfactory overall, respondents were mainly based in the Asia and the Pacific region, followed by Europe and Central Asia and the Americas and the Caribbean.

6. The regional directors who participated gave predominantly positive ratings concerning the delivery of the triple mandate and how UN-Women is perceived by partners and stakeholders. The challenges that they face arise predominantly in two areas: knowledge management and capacity-building efforts; and financial and human resources management. Moreover, there is a prevailing concern regarding the prospective benefits of the pivot to the field initiative. As regards the country representatives, a prevailing sentiment shared by respondents highlighted the remoteness with senior management, which creates a noticeable gap in effective decision-making processes. The challenges faced by country representatives primarily relate to procurement and human resources management. Moreover, coordination obstacles persist between headquarters and regional offices, and among country offices within the regions, indicating a shared challenge among respondents.

Table 4

### Response rates of field representatives

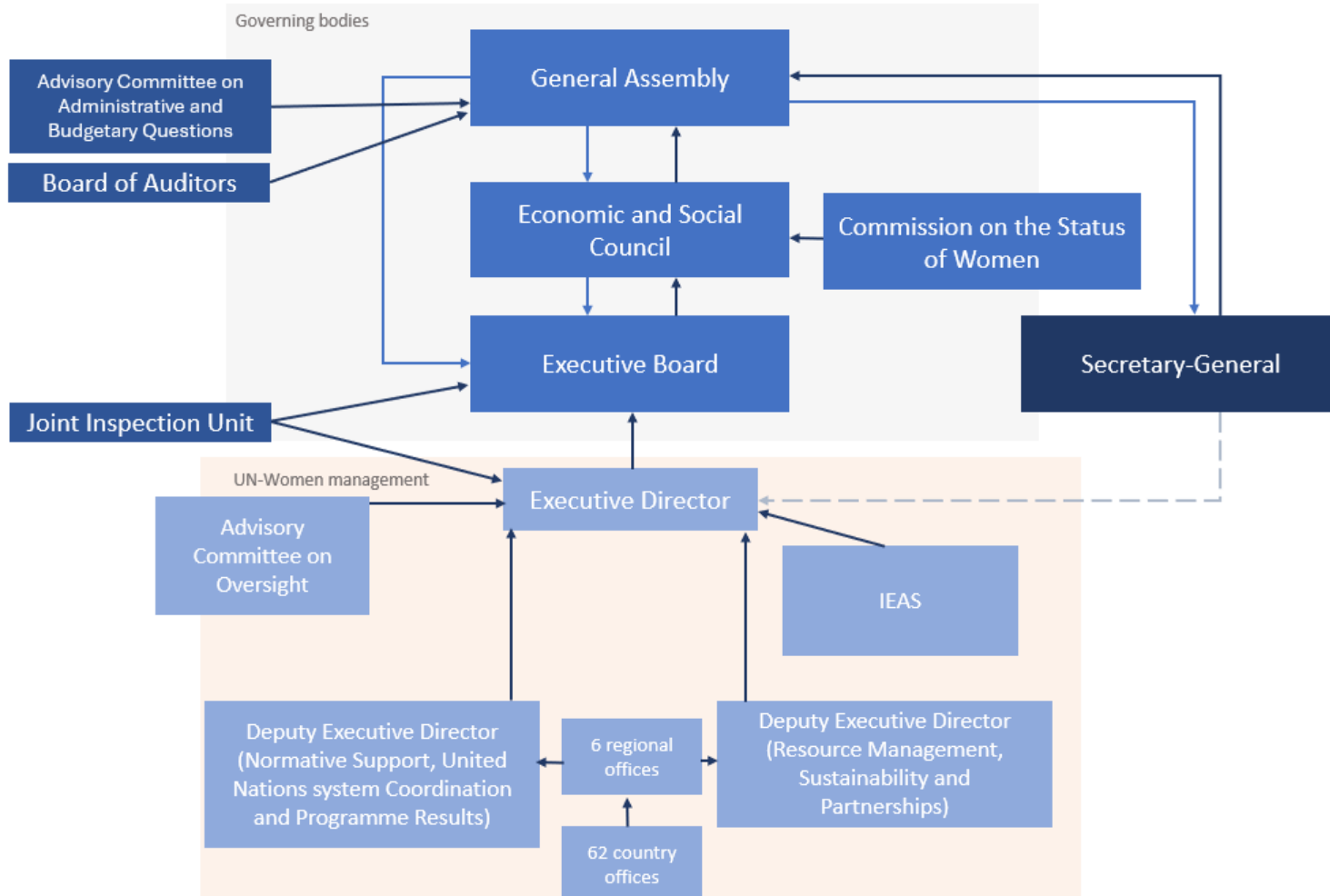
	<i>Recipients</i>	<i>Responses</i>	<i>Response rate (percentage)</i>
Regional directors	6	5 <sup>a</sup>	83.3
Country representatives	62	26	41.9

*Source:* Prepared by JIU.

<sup>a</sup> One regional director was covering two regions in 2023.

## Annex II

### Governance and oversight framework



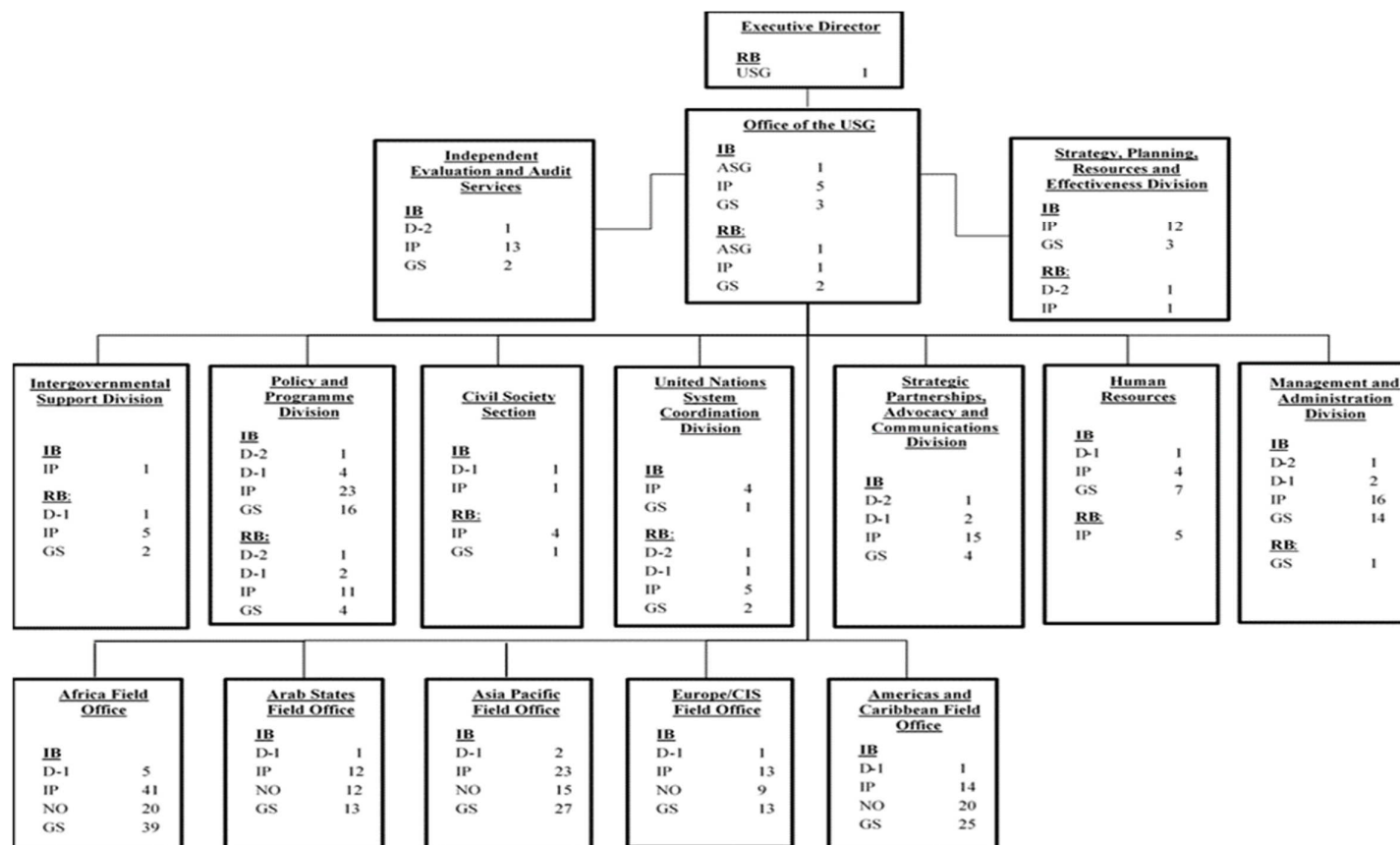
Source: Prepared by JIU (2024).

# Annex III

## Organizational structure

Table 1

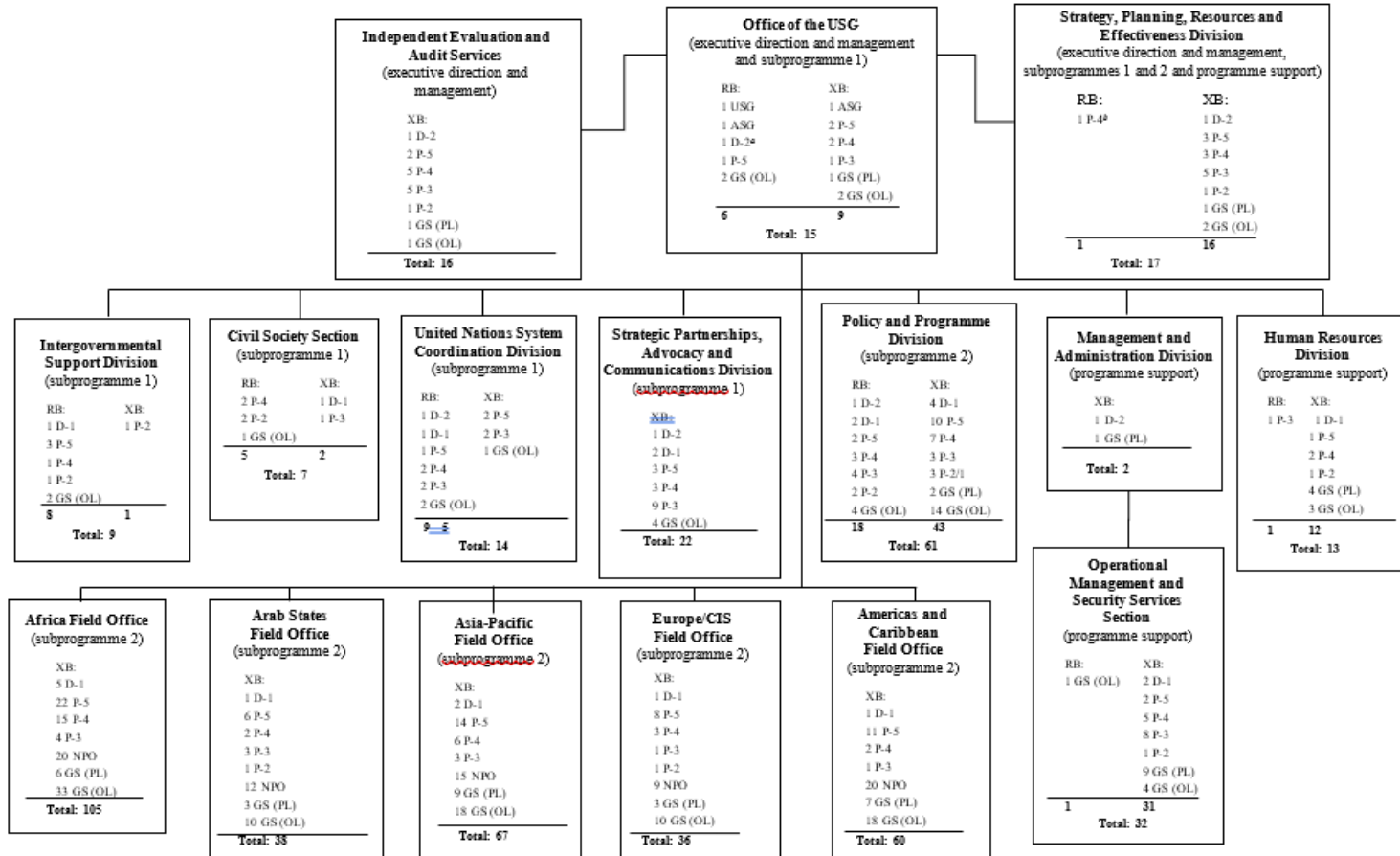
Organizational chart as included in the integrated budget 2022–2023



Source: UNW/2021/7.

Abbreviations: ASG, Assistant Secretary-General; GS, staff in the General Service category; IB, institutional budget; IP, internationally recruited staff in the Professional category; NO, national officer; RB, regular budget; and USG, Under-Secretary-General.

Table 2  
**Organizational structure and post distribution (2023) as included in the proposed programme budget for 2022**



Source: A/76/6 (Sect. 17).

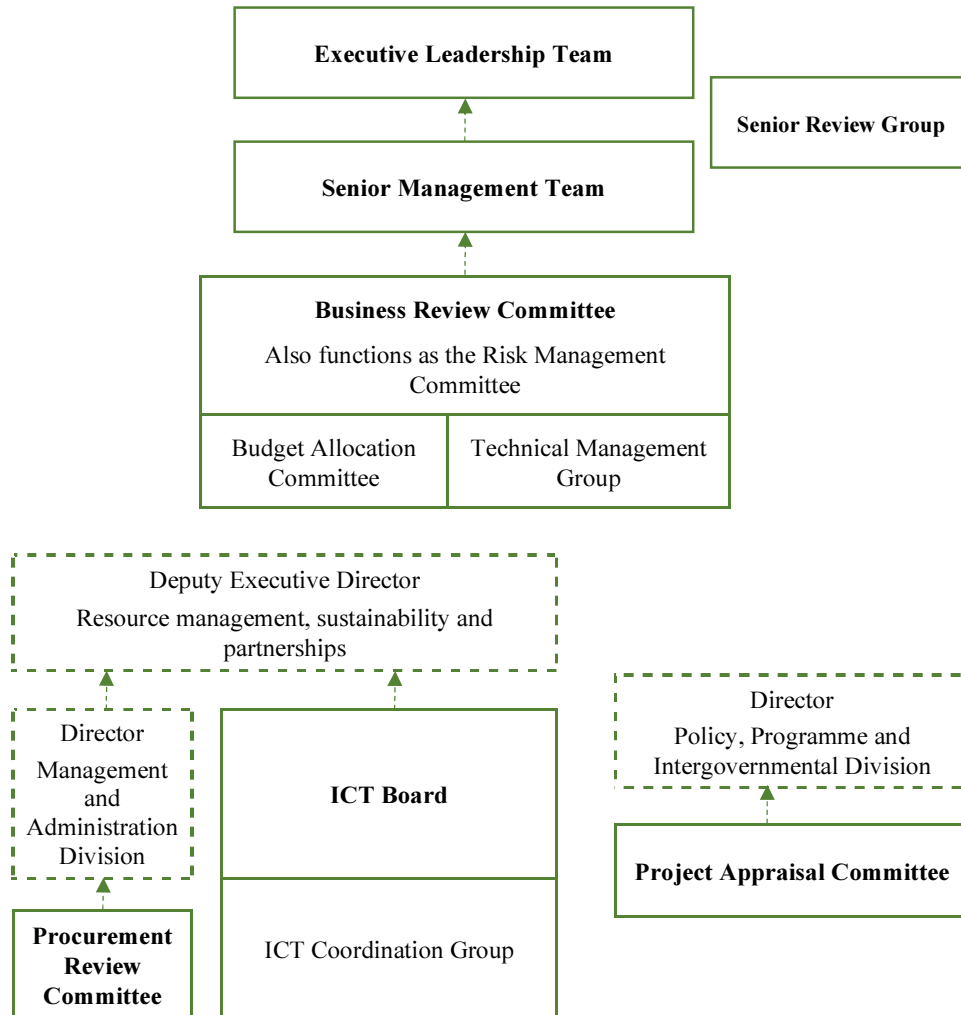
Abbreviations: ASG, Assistant Secretary-General; GS (OL), staff in the General Service category (other level); GS (PL), staff in the General Service category (principal level); NPO, national professional officer; RB, regular budget; USG, Under-Secretary-General; and XB, extrabudgetary.

<sup>a</sup> Redeployed from the Strategy, Planning, Resources and Effectiveness Division to the Office of the Executive Director.

<sup>b</sup> Reclassified from P-3 to P-4.

**Annex IV**

**Overview of management committees, 2023**



Source: Prepared by JIU (2024).

## Annex V

### Management framework

Table 1  
Management committees, 2024

<i>Committee Date established</i>	<i>Terms of reference</i>	<i>Main areas covered by the terms of reference</i>	<i>Frequency of meetings</i>	<i>Provision for minutes to be taken</i>	<i>Minutes posted on the intranet</i>	<i>Decision-making or Advisory role</i>
Executive Leadership Team (October 2020)	Yes	Strategic direction, management, resources, representation and partnerships	Every two weeks	Yes	Yes	Recommendations, actions points and decisions
Senior Management Team (2011, last revised in October 2020)	Yes	Policy matters related to complex challenges or with significant political implications; proposals for new organizational initiatives; ongoing/emerging issues that require organizational positioning or guidance; engagement in major global processes/events; reports, including to intergovernmental bodies, with significant financial, policy or political implications; and other major reports and publications	Every two weeks	Yes	Yes	Recommendations, actions points and decisions
Senior Review Group (May 2022)	Included in Headquarters Strategic Notes Interim Guidance	Review of strategic notes for headquarters divisions and independent offices	To coincide with the preparation of strategic notes	Yes	Yes	Advisory
Business Review Committee (October 2020)	Yes	Organizational performance monitoring and management; resource mobilization coordination and target setting; risk management and mitigation strategies; talent and performance management; and review findings from oversight and monitoring mechanisms	Once a month, with an additional meeting if required	Yes	Yes	Recommendations, and decisions to be referred, to the Executive Director



<i>Committee Date established</i>	<i>Terms of reference</i>	<i>Main areas covered by the terms of reference</i>	<i>Frequency of meetings</i>	<i>Provision for minutes to be taken</i>	<i>Minutes posted on the intranet</i>	<i>Decision-making or Advisory role</i>
Budget Allocation Committee (October 2023)	Yes	Facilitation of decision-making on annual resource allocation (reviewing and recommending the proposed annual resource envelopes based on relevant considerations, including revenue and expenditure forecasts, as well as alignment with strategic priorities, to inform decision-making and set allocation ceilings)	At least quarterly and on an ad hoc basis	Yes	Yes	Advisory (to the Executive Leadership Team)
Risk Management Committee (October 2020)	Yes	Regular monitoring of the corporate risk register; review of any unexpected/emerging risks; oversight of the fraud risk management framework; recommendations in relation to organizational risk appetite for decision by the Executive Director (or delegated authority); and continual oversight on the Annual Risk Management Assurance Framework	Twice a year (at a minimum)	Yes	Yes	Advisory (to the Business Review Committee)
Technical Management Group (July 2022)	Yes	Support for the Business Review Committee in all areas included in its terms of reference (see above)	Regular, depending on the frequency of the meetings of the Business Review Committee and the agenda items to be discussed	Yes	Yes	Advisory (to the Business Review Committee)
ICT Board (June 2011, revised in 2023)	Yes	Appropriate and efficient use of ICT resources throughout UN-Women and alignment of ICT investments with strategic direction and priorities	At least one regular quarterly session, with the possibility of more frequent meetings	Yes	Yes (but only minutes for 2016)	Decision-making and advisory

<i>Committee Date established</i>	<i>Terms of reference</i>	<i>Main areas covered by the terms of reference</i>	<i>Frequency of meetings</i>	<i>Provision for minutes to be taken</i>	<i>Minutes posted on the intranet</i>	<i>Decision-making or Advisory role</i>
ICT Coordination Group (June 2013, revised June 2023)	Yes	Identification, prioritization and implementation of ICT initiatives; support for the development, approval, implementation and oversight of policies, standards, guidelines and associated procedures that ensure alignment of the ICT systems and services with the strategic priorities of UN-Women; and acts as the Change Advisory Board in relation to sums inferior to \$250,000 (larger change requests are escalated to the ICT Board)	Meetings on regular basis	Yes	Yes	Decision-making Advisory (to the Director of the Management and Administration Division and the Chief of the Information Systems and Telecommunications Section for sums inferior to \$250,000)
Procurement Review Committee (November 2021)	Yes	Review of submissions and proposed procurement actions regarding compliance with the Financial Regulations and Rules, the Policy, Procedure and Guidance Framework Policy and related policies, procedures and instructions	Weekly (or more, if deemed appropriate)	Yes	No	Recommendations
Project Appraisal Committee (2011)	Yes	Assessment of the relevance, feasibility and potential sustainability of a development intervention; alignment of projects with the Strategic Plan and programming principles and their contribution to the priorities of the United Nations Sustainable Development Cooperation Framework, common humanitarian strategies and action plans, and national goals; responsibility for the appropriate use of UN-Women resources on projects; and responsibility for assessing the design of projects and incorporating lessons learned from previous projects	Every two weeks at the global level	Yes	Yes	Recommendations on the approval, rejection or revision of project documents and on programme and project partners

*Source:* Prepared by JIU on the basis of documentation made available by the UN-Women secretariat (2024).

Table 2  
**Membership of management committees**

	<i>Executive Leadership Team</i>	<i>Senior Management Team</i>	<i>Senior Review Group</i>	<i>Business Review Committee</i>	<i>Budget Allocation Committee</i>	<i>Risk Management Committee</i>	<i>Technical Management Group</i>	<i>ICT Board</i>	<i>ICT Coordination Group</i>	<i>Procurement Review Committees<sup>a</sup></i>	<i>Project Appraisal Committee</i>
Executive Director	✓	✓	✓								
Deputy Executive Director (Normative Support, United Nations System Coordination and Programme Results)	✓	✓	✓	✓		✓					
Deputy Executive Director (Resource Management, Sustainability and Partnerships)	✓	✓	✓	✓		✓		✓			
Chief of Staff		✓		Observer	✓	Observer	✓ (Office of the Executive Director)		✓ (Office of the Executive Director)		
Director, United Nations System Coordination Division		✓									
Director, Management and Administration Division		✓	✓	✓	✓	✓	✓	✓	✓ (represented)		✓
Deputy Director, Operations, Management and Administration Division			✓				✓				
Deputy Director, Financial Management, Management and		✓	✓		Observer		✓		✓		✓

	<i>Executive Leadership Team</i>	<i>Senior Management Team</i>	<i>Senior Review Group</i>	<i>Business Review Committee</i>	<i>Budget Allocation Committee</i>	<i>Risk Management Committee</i>	<i>Technical Management Group</i>	<i>ICT Board</i>	<i>ICT Coordination Group</i>	<i>Procurement Review Committees<sup>a</sup></i>	<i>Project Appraisal Committee</i>
Administration Division											
Chief, Information Systems and Telecommunications Section								✓	✓		
Director, Policy, Programme and Intergovernmental Support Division		✓	✓	✓	✓	✓	✓	✓	✓ (represented)		✓
Chief, Programme Support and Management Unit					Observer		✓				
Director, Strategy, Planning, Resources and Effectiveness Division		✓	✓	✓	✓	✓	✓	✓	✓ (represented)		✓
Chief, Budget Unit					✓			✓			
Chief, Business Transformation Unit				Observer		Observer		Observer			
Chief, Strategic Planning Unit			✓				✓		✓ (represented)		
Director, Strategic Partnerships Division		✓	✓	✓	✓	✓	✓	✓	✓ (represented)		✓
Chief, Communications and Advocacy Section		✓					✓				
Chief, Private Sector Partnerships Section		✓					✓				
Chief, Public Partnerships Section							✓				
Director, Human Resources Division		✓	✓	Observer		Observer	✓	✓	✓ (represented)		

	<i>Executive Leadership Team</i>	<i>Senior Management Team</i>	<i>Senior Review Group</i>	<i>Business Review Committee</i>	<i>Budget Allocation Committee</i>	<i>Risk Management Committee</i>	<i>Technical Management Group</i>	<i>ICT Board</i>	<i>ICT Coordination Group</i>	<i>Procurement Review Committees<sup>a</sup></i>	<i>Project Appraisal Committee</i>
Director, Civil Society Division	✓	✓				✓					
Director, Independent Evaluation and Audit Services				Observer		Observer	Observer	Observer	✓ (represented)		
Legal Office				Observer		Observer	✓		✓		
Regional directors	All (six)	All (six)	Two rotating	Two rotating	Two rotating			Two rotating	✓		✓ (according to the project)
Deputy regional directors				One rotating			All (six)		One rotating		✓ (according to the project)
Regional operations managers				One rotating			All (six)		One rotating	✓	
Country representatives				One rotating					One rotating		
Country operations managers										✓	

*Source:* Prepared by JIU on the basis of documentation made available by the UN-Women secretariat (2024).

<sup>a</sup> *global, regional and country*

## Annex VI

### Overview of field presence, 2024

Region	UN-Women personnel at the regional office		UN-Women country offices in the region	UN-Women personnel posted to country offices in the region		UN-Women personnel as a non-resident agency	
	Staff	Affiliate workforce		Staff	Affiliate workforce	Staff	Affiliate workforce
Asia and the Pacific	40	87	13	162	396	6	62
Arab States and North Africa	28	28	7	71	172	0	9
Americas and the Caribbean	21	66	11	83	407	4	41
East and Southern Africa	26	24	13	148	300	0	0
Europe and Central Asia	20	41	8	85	214	8	52
West and Central Africa	24	25	10	74	226	0	0
<b>Total</b>	<b>159</b>	<b>271</b>	<b>62</b>	<b>623</b>	<b>1 715</b>	<b>18</b>	<b>164</b>

Source: Prepared by JIU on the basis of information provided by the UN-Women secretariat (2024).

## Annex VII

## Strategic Plan 2022–2025, organizational effectiveness and efficiency, status of progress, 2023

<i>Organizational effectiveness and efficiency output</i>	<i>Indicator number</i>	<i>Indicator statement</i>	<i>Baseline</i>	<i>Figure for 2023</i>	<i>Target 2025</i>
Output 1: assuring an accountable organization through principled performance	O 1.1	Implementation rate for regular resources	93.8%	92.8 %	87.5%
	O 1.2	Implementation rate for other resources	87.7%	85.7 %	85%
	O 1.3	International Aid Transparency Initiative publishing statistics score	87	82	93
	O 1.4	Percentage of risk units meeting enterprise risk management policy and framework requirements	97%	92%	95%
	O 1.5	(a) Percentage of agreed long outstanding internal audit recommendations	9%	11%	10%
		(b) Percentage of agreed long outstanding external audit recommendations management need to complete action	15%	0%	15%
	O 1.6	Percentage of offices compliant with:			
		(a) Business continuity plans and processes	96.6%	96.7%	100%
		(b) Occupational safety and health requirements	96.6%	96.7%	100%
	O 1.7	(c) United Nations Security Management System security policies	96.6%	96.7%	100%
Number of data standards being implemented from the United Nations Financial Data Cube		6	6	6	
O 1.8	Percentage of country offices applying environmental and social standards in UN-Women programmes in line with United Nations standards	0	..	80%	
O 1.9	Percentage of minimum standards of the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women met or exceeded	94%	100%	88%	
Output 2: advancing partnerships and resourcing; effectively influencing for impact and scale	Funding received from (millions of dollars):				
	O 2.1	(a) Public partners	\$523.4	\$..	\$600
		(b) Private sector	\$21.6	\$..	\$27.4
	O 2.2	Contributions received through pooled and thematic funding mechanisms (millions of dollars)	\$138.9	\$109.1	\$207
	O 2.3	Percentage of UN-Women field offices and relevant headquarters units that implemented dedicated initiatives to engage with non-traditional partners	31%	27%	41%

<i>Organizational effectiveness and efficiency output</i>	<i>Indicator number</i>	<i>Indicator statement</i>	<i>Baseline</i>	<i>Figure for 2023</i>	<i>Target 2025</i>
	O 2.4	Number of partnerships to support the mission of UN-Women, including (1) resourcing for gender equality (financial or non-financial), (2) convening, (3) responsible business practices and (4) influencing and/or knowledge-sharing	272	432	407
		Increased influence of UN-Women according to:			
	O 2.5	(a) Percentage of mentions in top-tier media	17%	7.2%	5%
		(b) Number of unique visitors to UN-Women websites	11 500 000	9 490 800	14 000 000
		(c) Followers on all UN-Women social media channels	12 500 000	14 969 363	13 000 000
	O 2.6	Rating of UN-Women performance on meaningful youth engagement, as set out in the Youth2030 Scorecard: (i) policies and processes for meaningful youth engagement; (ii) diversity of youth (groups) engaged; and (iii) meaningful youth engagement in the year in: (a) design, development, monitoring and evaluation of strategic plans; (b) support to Governments/intergovernmental processes; and (c) United Nations-led programmes, projects and campaigns	..	At milestone: 58% Moving forward: 18% Getting ready: 24%	..
Output 3: advancing business transformation	O 3.1	Percentage of UN-Women presences exceeding minimum criteria of the Presence Governance Framework	39%	35%	100%
	O 3.2	Percentage of regions and headquarters divisions that meet corporate minimum requirements in line with country office growth	0	18%	50%
	O 3.3	Number of leadership and culture initiatives at corporate level that advance and promote inclusive and transformative leadership approaches and models	6	7	8
	O 3.4	Field-to-headquarters ratio (budgeted posts)	73:27	76.4:25.7	75:25
	O 3.5	Number of cross-regional knowledge exchange initiatives that promote innovative ways of working/promising practices	0	15	16
	O 3.6	Number of business process improvement and innovation initiatives (major policy revisions are included), as part of the continuous business transformation of UN-Women	3	5	5
	O 3.7	Percentage of UN-Women offices in United Nations common premises	69%	72%	77%



<i>Organizational effectiveness and efficiency output</i>	<i>Indicator number</i>	<i>Indicator statement</i>	<i>Baseline</i>	<i>Figure for 2023</i>	<i>Target 2025</i>	
Output 4: nurturing an empowered workforce and advancing an inclusive UN-Women culture	O 4.1	Average time to select a candidate/complete a recruitment process (weeks)	16	15.4	14	
	O 4.2	Percentage of senior managers (P-5 heads of office and above) that participate in corporate surveys and leadership programmes within their first two years in position	35%	83%	95%	
	O 4.3	Percentage of all internationally recruited staff in the Professional and higher categories (P-1 to D-2) from programme countries	45.7%	50.2%	47%	
	O 4.4	Extent to which personnel perceive UN-Women to empower, engage and nurture their workforce in order to strengthen inclusive culture	50%	50%	60%	
	O 4.5	UN-Women has: (a) certified to the Secretary-General and the UN-Women Executive Board that it has reported all allegations of sexual exploitation and abuse that have been brought to its attention and has taken all appropriate measures to address such allegations, in accordance with established rules and procedures for dealing with cases of staff misconduct; (b) Developed a sexual harassment action plan using a victim-centred approach for their actions and provided a report on the actions taken to their respective governing bodies	Yes	Yes	Yes	
	O 4.6	D1 and above	Percentage of UN-Women female staff among internationally recruited staff in the Professional and higher categories and national staff:			
			Internationally recruited staff in the Professional category	P-1: 100%	P-1: 100%	P-1: 100%
			P-2: 83.7%	P-2: 81%	P-2: 81.7%	
			P-3: 75.5%	P-3: 72%	P-3: 73.5%	
			P-4: 80.9%	P-4: 80%	P-4: 78.9%	
			P-5: 82.9%	P-5: 82%	P-5: 80.9%	
O 4.7	All national officers	D1 and above	D-1 and above: 75%	D-1 and above: 80%	D-1 and above: 73.5%	
			NO-A: 89.5%	NO-A: 72%	NO-A: 87.5%	
			NO-B: 75.4%	NO-B: 72%	NO-B: 73.4%	
			NO-C: 80.1%	NO-C: 79%	NO-C: 78.1%	
			NO-D: 100%	NO-D: 100%	NO-D: 100%	
		NO-E: 100%	NO-E: 100%	NO-E: 100%		
O 4.7	Percentage of the relevant indicators from the United Nations Disability Inclusion Strategy accountability framework that UN-Women has met or exceeded the standard	50%	50%	54%		

<i>Organizational effectiveness and efficiency output</i>	<i>Indicator number</i>	<i>Indicator statement</i>	<i>Baseline</i>	<i>Figure for 2023</i>	<i>Target 2025</i>
Output 5: effective normative, programmatic and coordination products, services and processes	O 5.1	Percentage of non-core funding that is directly applied towards strategic notes	8%	10%	15%
	O 5.2	Percentage of evaluations rated “good and above”	98%	100%	100%
	O 5.3	Percentage of all country offices, regional offices and headquarters units using signature interventions for programming	0	20%	60%
	O 5.4	Average reaction time for first request in service tracker (any process/area) (days)	1.2	2.3	1.5
	O 5.5	Percentage of expenditure on programming with a focus on gender equality	100%	100%	100%
	O 5.6	Number and percentage of:			
(a) Joint evaluations (numerical value and percentage)		9 and 21%	.. and 27%	10 and 25%	
	(b) Independent system-wide evaluations in which UN-Women engaged (numerical value and percentage)		1 and 2%	.. and 8%	2 and 4%

*Source:* Prepared by JIU on the basis of information available on the UN-Women Transparency Portal (2023).

*Note:* Two dots (..) indicate that data are not available.

## Annex VIII

## Risk management

Table 1

## Risk areas included in the corporate risk register

<i>Number</i>	<i>Risk area</i>	<i>Risk category</i>	<i>Likelihood rating</i>	<i>Consequence rating</i>	<i>Overall rating</i>	<i>Risk appetite statement</i>
1	Operational support (related to Quantum)	Operational	4 (Likely)	5 (Critical)	20 (Very high)	Medium
2	Internal governance and accountability	Fiduciary, safeguarding	3 (Moderately likely)	5 (Critical)	15 (High)	Low
3	Limited funding and resourcing	Contextual	3 (Moderately likely)	5 (Critical)	15 (High)	High
4	Economic climate	Contextual	3 (Moderately likely)	5 (Critical)	15 (High)	High
5	Political and civil country risk	Contextual	3 (Moderately likely)	5 (Critical)	15 (High)	High
6	Partnership capacity and engagement	Contextual	3 (Moderately Likely)	4 (Severe)	12 (Moderate)	High
7	Safety and security	Contextual	3 (Moderately likely)	4 (Severe)	12 (Moderate)	Low
8	Climate change	Contextual	3 (Moderately likely)	4 (Severe)	12 (Moderate)	High
9	Programme and project delivery	Strategic	3 (Moderately likely)	4 (Severe)	12 (Moderate)	High
10	Business transformation	Strategic	3 (Moderately likely)	4 (Severe)	12 (Moderate)	High
11	Human resources management	Operational	4 (Likely)	3 (Moderate)	12 (Moderate)	Low
12	Occupational safety and health	Operational	3 (Moderately likely)	4 (Severe)	12 (Moderate)	Low
13	Information security	Operational	3 (Moderately likely)	4 (Severe)	12 (Moderate)	Low
14	Third-party management	Contextual	3 (Moderately likely)	4 (Severe)	12 (Moderate)	Low

*Source:* Prepared by JIU on the basis of information available in UN-Women, Strategy, Planning, Resources and Effectiveness Division, “2022 UN Women enterprise risk management Report” (New York, 2022) and the UN-Women risk appetite statement.

Table 2

**Status of implementation of the benchmarks elaborated by the Joint Inspection Unit on enterprise risk management**

<i>Number</i>	<i>JIU benchmark</i>	<i>Status</i>	<i>Remarks (see paras. 89–93 of the present review)</i>
1	Adoption of a systematic and organization-wide risk management policy and/or framework linked to the organization's strategic plan	✓	Risk Management Policy (established 2011, last revised 2020) and Risk Management Procedure (established 2014, last revised 2021)
2	Formally defined internal organizational structure for enterprise risk management with assigned roles and responsibilities	✓	Director of the Strategy, Planning, Resources and Effectiveness Division serves as the Chief Risk Officer; enterprise risk management team composed of the Risk Management Manager (P-4, working 50 per cent on risk management) and the Governance, Risk and Compliance Specialist (P-3, working 30 per cent on risk management); and risk owners and risk focal points in place for all identified risk units
3	Risk culture fostered by “tone at the top” with full commitment from all organizational levels	In progress	Director of the Strategy, Planning, Resources and Effectiveness Division serves as the Chief Risk Officer; and the Risk Management Committee is co-chaired by the Deputy Executive Directors
4	Legislative/governing body engaged with enterprise risk management at the appropriate levels	In progress	Risk management has not been a stand-alone agenda item at the sessions of the Executive Board and was discussed under audit matters. Such an item will be added at its first regular session in 2025 to further ensure the engagement of the governing body
5	Integration of risk management with key strategic and operational business processes	✓	Unit-level risk assessment conducted in alignment with the strategic note cycle (every four years) and validated every six months; Risk Management Committee with defined terms of reference; end-to-end business process risk assessments are required for new policies or policies undergoing revisions; specialized risk assessments for key business processes are mandated by policy frameworks (i.e. fraud risk assessments, social and environmental risk assessments, private sector engagement risk assessments and project risk assessments)
6	Established systematic, coherent and dynamic risk management processes	✓	Risk assessments and risk registers at various organizational levels covering business processes; risk registers at the unit level monitored biannually; and corporate risk register reviewed biannually
7	Effective use of information technology systems and tools for enterprise risk management	✓	Information management system – enterprise risk management OneApp – is utilized for all unit-level risk registers and project risk registers are captured in Quantum

<i>Number</i>	<i>JIU benchmark</i>	<i>Status</i>	<i>Remarks (see paras. 89–93 of the present review)</i>
8	Communication and training plans to create risk awareness, promote risk policy and establish risk capabilities for the implementation of enterprise risk management	In progress	Global webinars conducted at regular intervals aligned with corporate risk management processes; new risk focal points receive induction packages; risk management training is provided to programme and project managers who complete an internal course; and training materials and recordings are accessible to all personnel through a dedicated intranet page
9	Periodic and structured review of effectiveness of enterprise risk management implementation for continuous improvement	In progress	Mandatory review period for the Risk Management Policy framework has been adhered to since the creation of the first such policy; and consideration given to an independent review of risk management maturity
10	Inter-agency cooperation and coordination for systematic knowledge-sharing and management of common and/or United Nations system-wide risks	✓	Enterprise risk management team part of inter-agency initiatives

*Source:* JIU/REP/2020/5 and data from the JIU web-based tracking system (last status provided by UN-Women on 27 April 2021) and information provided by the UN-Women secretariat (2024).

## Annex IX

### Overview of communications and outreach activities, 2018–2021

<i>Area</i>	<i>Activities</i>	<i>Key results (Strategic Plan 2018–2021)</i>
Public information and communication	Number of followers of UN-Women on social media	12.5 million
	Number of visitors to the UN-Women corporate website	Approximately 11.5 million
	Impressions through earned media outreach <sup>a</sup>	30 billion
	Social media reach	1.2 billion
	Campaign video views around the Generation Equality Forum	4 million
	Number of mentions of UN-Women in the media	52 852
Outreach and advocacy (examples)	Individual HeForShe commitments by men and boys	More than 2.4 million
	Companies represented by the members of the Unstereotype Alliance	217 companies responsible for 500 billion dollars a year in global advertising
	Businesses signed up to the Women’s Empowerment Principles	4 357 (2021–2022)
	Policy, programme, advocacy or financial commitments to the six Action Coalitions at the Generation Equality Forum	More than 1,000

*Source:* Prepared by JIU on the basis of information available in UNW/2022/2.

<sup>a</sup> Earned media is any media or press coverage that is generated without UN-Women directly purchasing it. Some examples include social media shares, press mentions earned through media outreach and organic search traffic.

## Annex X

### Human resources management

Table 1  
Human resources management policies

<i>Policy</i>	<i>Source</i>	<i>Remarks</i>
Delegation of Authority to the Executive Director	United Nations	Directly applicable external legislation
Staff Regulations and Rules of the United Nations	United Nations	Directly applicable external legislation
Standards of Conduct for the International Civil Service	International Civil Service Commission	Directly applicable external legislation
Inter-Organization Agreement concerning Transfer, Secondment or Loan of Staff	CEB	Directly applicable external legislation
ST/SGB/2003/13 (special measures for protection from sexual exploitation and abuse)	United Nations	Directly applicable external legislation
United Nations protocol on the provision of assistance to victims of sexual exploitation and abuse	United Nations	Directly applicable external legislation
ST/AI/2000/19 (visa status of non-United States staff members serving in the United States)	United Nations	Directly applicable external legislation
Conditions of Service Policy	Internal	UN-Women has outsourced payroll, benefits and entitlements services for staff members and service contractors to UNDP. That policy promulgates 60 UNDP policies and procedures regarding salaries and allowances, leave, social security, entitlements related to travel and separation from services
Flexible Working Arrangements Policy	UNDP	UN-Women flexible work policy to be issued in 2024
Family Relationships Policy	UNDP	UN-Women recruitment and selection policy to be issued in 2024
Rank in Post Policy	UNDP	
Temporary Appointments Policy	UNDP	
Chartered Medical Evacuation Travel Policy	UNDP	UNDP policy promulgated as UN-Women policy
Medical Evacuation Travel Policy	UNDP	UNDP policy promulgated as UN-Women policy
Service Contracts Policy	UNDP	Will be discontinued in 2024 when service contract holders move to the National Personnel Services Agreement
Prevention of Harassment, Sexual Harassment, Discrimination and Abuse of Authority Policy	Internal	Adapted from the United Nations system model policy on sexual harassment
Disability Inclusion Policy	Internal	Adapted from UNFPA policy
Standby Personnel Policy	Internal	Adapted from UNICEF policy
Internship Programme Policy	Internal	Co-drafted with UNDP and UNFPA
Inter-Organization Staff Mobility Policy	Internal	Adapted from UNICEF policy

<i>Policy</i>	<i>Source</i>	<i>Remarks</i>
Central Review Board and Senior Review Group Policy	Internal	
Performance Management Policy	Internal	
Consultants Policy	Internal	

*Source:* Information provided by the UN-Women secretariat (2023).

Table 2  
**Gender balance among staff members, 2018 and 2022**

	2018 (Number of staff)	2018 (percentage)	2022 (Number of staff)	2022 (percentage)
<b>Men</b>				
Headquarters	51	18	95	22
Regional and country offices		..	211	26.1
<b>Total men</b>	<b>233</b>	<b>25</b>	<b>306</b>	<b>25</b>
<b>Women</b>				
Headquarters	232	82	337	78
Regional and country offices		..	598	73.9
<b>Total women</b>	<b>701</b>	<b>75</b>	<b>935</b>	<b>75</b>
<b>Grand total</b>	<b>934</b>		<b>1 243</b>	

*Source:* “Personnel statistics: data as at 31 December 2022”, Note by the CEB Secretariat (CEB/2023/HLCM/HR/4); High-level Committee on Management, “Personnel statistics: data as at 31 December 2018” (CEB/2019/HLCM/HR/4); and the conference room paper of the Advisory Committee on Administrative and Budgetary Questions on integrated budget estimates for UN-Women for the biennium 2024–2025, available on the UN-Women website ([www.unwomen.org/sites/default/files/2023-08/acabq\\_report\\_4.pdf](http://www.unwomen.org/sites/default/files/2023-08/acabq_report_4.pdf)).

*Note:* Two dots (..) indicate that data are not available.



Table 3

**Mandatory training courses completed by staff members and compliance, 2022**

(Percentage)

<i>Course name</i>	<i>Organizer</i>	<i>Compliance rate</i>		
		<i>Overall</i>	<i>Headquarters</i>	<i>Other</i>
UN-Women Information Security Course	UN-Women	80	68	86
BSAFE (on safety and security)	United Nations Secretariat	75	66	80
Prevention of Workplace Harassment, Sexual Harassment and Abuse of Authority in the Workplace	United Nations Secretariat	80	70	86
Prevention of Sexual Exploitation and Abuse by UN personnel	United Nations Secretariat	79	62	87
Fraud and Corruption Awareness and Prevention	UN-Women	82	66	90
Ethics and Integrity at the United Nations	United Nations Secretariat	78	67	84
I Know Gender: An Introduction to Gender Equality for UN Staff	United Nations Secretariat	77	67	82
UN Human Rights Responsibilities (Advanced)	UN-Women	72	60	78
Overall compliance		78	66	84

*Source:* Prepared by JIU on the basis of information provided by the UN-Women secretariat (2024).

*Note:* UN-Women tracks compliance only for staff at the corporate level; compliance by the affiliate workforce is monitored locally by individual managers.

## Annex XI

### Oversight

Table 1  
**Independent Evaluation and Audit Services audits, investigations and evaluations,  
 2018–2022**

	2018	2019	2020	2021	2022
<b>Audit and advisory reviews completed</b>	11	13	16	14	11
Individual office audits	..	8	5	7	7
Thematic audits and assessments	..	2	6	5	2
Advisory reports	..	3	5	2	2
<b>Investigations</b>					
Total allegations	36	65	49	54	69
Carry over from previous year	..	13	21	18	14
During current year	..	52	28	36	55
Closed allegations	..	44	31	40	53
Closed after investigation	..	..	10	20	16
Closed without investigation	..	..	21	20	37
<b>Evaluations</b>					
Corporate evaluations	1	2	2	2	2
Regional evaluations	4	5	3	4	5
Country portfolio evaluations	5	6	7	8	8
Meta-synthesis	1	1	1	4	5
Decentralized	33	36	29	40	40

*Source:* Prepared by JIU on the basis of information available in UNW/2023/4 and UNW/2023/3 and information provided by the UN-Women secretariat (2024).

*Note:* Two dots (..) indicate that data are not available.

Table 2

**Independent Audit Service thematic audits and Independent Evaluation Service corporate evaluations, 2018–2022**

<i>Year</i>	<i>Thematic audits</i>	<i>Corporate evaluations</i>
2022	Governance and management of procurement of services Audit of security management at UN-Women	Corporate evaluation of UN-Women’s policy advocacy work Corporate evaluation of UN-Women’s work on capacity development
2021	Asset and lease management in UN-Women Third-party risk management for outsourced services Review of anti-fraud programme at UN-Women Internal audit of individual consultant management in UN-Women	Corporate evaluation of UN-Women’s UN system coordination and broader convening role in ending violence against women Corporate formative evaluation of UN-Women’s approach to innovation
2020	Internal audit of policy cycle management at UN-Women Compliance with donor requirements Managing temporary staff placement: detail assignments and extended missions UN-Women’s role as the secretariat of United Nations and UN-Women trust funds: governance, policy and risk management	Effectiveness and efficiency assessment of UN-Women flagship programme initiatives and thematic priorities of the Strategic Plan 2018–2021 Corporate evaluation of UN-Women’s support to national action plans on women, peace and security
2019	Travel management in UN-Women UN-Women implementing partner management process	Corporate evaluation of UN-Women’s contribution to governance and national planning Corporate evaluation of UN-Women’s contribution to humanitarian action
2018	..	Evaluation of UN-Women’s contribution to women’s political participation and leadership

*Source:* Prepared by JIU on the basis of information available in UNW/2023/4 and UNW/2023/3.

*Note:* Two dots (..) indicate that no information is available.

## Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit

		Participating organizations of the Joint Inspection Unit																												
		Intended impact	United Nations*	UNAIDS	UNCTAD	ITC	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UN Tourism	UPU	WHO	WIPO	WMO
			For action	<input type="checkbox"/>																										
For information	<input checked="" type="checkbox"/>																													
Report																														
Recommendation 1	c														L															
Recommendation 2	a														E															
Recommendation 3	d														E															
Recommendation 4	d														L															
Recommendation 5	h														L															
Recommendation 6	a														L															
Recommendation 7	d														E															
Recommendation 8	d														E															
Recommendation 9	e														E															

### Legend:

L: Recommendation for decision by legislative organ and/or governing bodies

E: Recommendation for action by executive head

Recommendation does not require action by this organization

### Intended impact:

a: enhanced transparency and accountability b: dissemination of good/best practices c: enhanced coordination and cooperation d: strengthened coherence and harmonization

e: enhanced control and compliance f: enhanced effectiveness g: significant financial savings h: enhanced efficiency i: other

<sup>a</sup> As described in ST/SGB/2015/3.