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OFFICE OF AUDIT AND INVESTIGATION SERVICES

AUDIT OF THE UNFPA COUNTRY OFFICE IN BOLIVIA

FINAL REPORT
Nº IA/2023-02

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EXECUTIVE SUMMARY

1. The UNFPA Office of Audit and Investigation Services (OAIS) conducted an audit of the UNFPA Country Office in Bolivia (the Office). Audit planning activities commenced on 5 September 2022 and a field mission took place from 17 October to 4 November 2022. Preliminary findings and recommendations resulting from the audit were discussed with the Office management at an exit meeting held on 4 November 2022. Comments and clarifications provided by management thereafter were reflected in a draft report submitted to the Office management on 31 January 2023, and a final management response was received on 27 March 2023 and is reflected in this report. The audit assessed the adequacy and effectiveness of governance, risk management and controls relating to the following areas:

- a) Governance – Office management, organizational structure and staffing and risk management.
- b) Programme management – programme planning and implementation, and the management of Implementing Partners, programme supplies and non-core funds.
- c) Operations – Human resources management, procurement, financial management and general administration¹.

2. The audit covered the period from 1 January 2021 to 30 June 2022, which corresponds to the fourth and fifth years of the sixth Country Programme 2018–2022, approved by the Executive Board in its second regular session in 2017, with indicative core and non-core resources of \$14.0 million. The related expenditures amounted to \$6.8 million, executed by 27 Implementing Partners (\$ 1.5 million or 22 per cent) and by UNFPA (\$5.3 million or 78 per cent), and were funded from core resources (\$2.7 million or 40 per cent) and non-core resources (\$4.1 million or 60 per cent). In addition, the audit analysed the supply of reproductive health commodities totalling \$1.0 million, procured primarily with funding provided by the UNFPA Supplies Partnership programme.

3. The Office was last audited by OAIS (then named the Division for Oversight Services – DOS) in 2004.² All 29 audit recommendations from the audit were fully implemented and closed.

Audit rating³

4. The overall audit rating is **“Partially Satisfactory with Some Improvement Needed”**, which means that the assessed governance arrangements, risk management practices and controls were adequately designed and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited entity would be achieved. Issues and improvement opportunities identified did not significantly affect the achievement of the audited entity’s objectives. Management action is recommended to ensure that identified risks are adequately mitigated.

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

Audit ratings by key audit area		
Office Governance		Partially satisfactory with some improvement needed
<i>Office management</i>		<i>Partially satisfactory with some improvement needed</i>
<i>Organizational structure and staffing</i>		<i>Satisfactory</i>
<i>Risk management</i>		<i>Satisfactory</i>
Programme Management		Partially satisfactory with major improvement needed
<i>Programme planning and implementation</i>		<i>Partially satisfactory with some improvement needed</i>
<i>Implementing Partner Management</i>		<i>Partially satisfactory with some improvement needed</i>
<i>Programme Supplies Management</i>		<i>Unsatisfactory</i>
<i>Management of non-core funding</i>		<i>Satisfactory</i>
Operations Management		Satisfactory
<i>Human resources management</i>		<i>Satisfactory</i>
<i>Procurement</i>		<i>Partially satisfactory with some improvement needed</i>
<i>Financial management</i>		<i>Satisfactory</i>
<i>General administration</i>		<i>Satisfactory</i>

¹ General administration included management of travel, assets, security and information and communication technology.

² Report Number FPA0080 issued on 25 April 2005 with a ‘Partially Satisfactory’ rating.

³ See Annex I for the definitions of audit terms used in the report.

Good practices

6. The audit identified the following good practices implemented by the Office in the areas of staff Performance Appraisal and Development (PAD) and management of non-core funding:

- a) The Office registered high completion rates for all three phases of the staff PAD process within established deadlines, thus helping to ensure that Office personnel received timely feedback on performance.
- b) The Office Management made a conscious effort to engage with existing and potential donors. As a result, the Office exceeded its fundraising target of \$9.5 million non-core resources for the country programme cycle 2018-2022 and was able to mobilize \$17.5 million. In addition, the Office consistently submitted donor reports in a timely manner.

Key findings and recommendations

7. Areas identified during the audit that require management attention and actions particularly pertaining to management of programme supplies. Overall, the audit report includes eight high priority and four medium priority recommendations designed to help the Office improve its programme delivery and operations. Of these 12 recommendations, one is of a strategic nature, 10 are on operational activities and one on compliance.

Strategic level

8. There is a need to: (a) train relevant staff in results in programme and operations planning, monitoring and reporting; (b) strengthen the existing review process to ensure the formulation of quality results plans, and proper documentation of the linkage between Strategic Information System (SIS) output indicators and Global Programming System (GPS) workplan activities.

Operational level

9. The Office needs to strengthen capacity and procedures for management of programme supplies : (a) significantly increase its capacity to manage programme supplies through training; (b) support the establishment of a national commodity coordination mechanism that would be responsible for guiding and overseeing the development of coordinated and rigorous reproductive health needs assessments and forecasts; (c) use the results of these assessments and forecasts to determine the programme supplies to be provided by UNFPA; (d) with support from the Supply Chain Management Unit, strengthen the monitoring of donated programme supplies.

10. There is also a need to improve staff capacity and enhance planning and supervision activities of implementing partners to ensure that: (a) engaged partners have the required capacities, especially Prevention of Sexual Exploitation and Abuse (PSEA) capacity; and (b) quality work plans are signed in a timely manner.

Compliance level

11. The Office needs to improve compliance with applicable procurement policies and procedures, mainly those related to procurement planning and receiving and inspection.

Management response

12. The Office management takes good note of the findings and recommendations and will ensure necessary measures to implement the action plans detailed below. Some of the recommendations and action plans should be addressed in close collaboration or coordination with the Regional Office and the Supply Chain Management Unit, among other relevant units at Headquarters (HQ). The management also wishes to highlight that the specific country context of Bolivia should be considered when implementing the audit recommendations and proposed action plans. For instance, a timely implementation of the action plans such as those related to programme supplies and work planning process may be subject to external factors, given that these actions should be integrated in the existing country's planning and monitoring mechanisms. Noting these constraints, the Office will ensure the advocacy and technical assistance to accompany the national capacity strengthening and make its best efforts to complete the action plans according to the defined timelines.

Acknowledgement

13. The OASIS team would like to thank the Management and personnel of the Office, the Latin America and Caribbean Regional Office and the different headquarter units for their cooperation and assistance throughout the audit.


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I. AUDIT BACKGROUND

1. Bolivia is a middle-income country with a youthful population of approximately 12.1 million.⁴ Bolivia's Human Development Index (HDI) value for 2021 was 0.692 — which put the country in the medium human development category— positioning it at 118 out of 191 countries and territories.⁵ The maternal mortality rate was higher than the regional average at 155 deaths per 100,000 live births in 2017, and the unmet need for family planning for women aged 15-49, at 12 per cent in 2022, is also above the regional average. The contraceptive prevalence rate is 48 per cent, also lower than the regional average. The country's child marriage prevalence rates (20 per cent are married by age 18) is below the regional average.⁶ Bolivia has a Gender Inequality Index (GII) value of 0.964, ranking it 118 out of 191 countries in the 2021 index.⁴ Bolivia was in the orange quadrant, as per the UNFPA Strategic Plan 2018-2021. It is classified as a Tier I programme country in the 2022-2025 Strategic Plan,⁷ and a priority country for the UNFPA Supplies Partnership programme.

2. As set out in the 2022 OAIS annual workplan, an audit of UNFPA's Bolivia Country Office was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing, which require that internal auditors plan and perform the audit to obtain reasonable assurance on the adequacy and effectiveness of the governance, risk management and internal control processes in place. The audit aimed to assess the adequacy and effectiveness of the governance, risk management and controls relating to the following areas:

- a) Governance – Office management, organizational structure and staffing and risk management.
- b) Programme management – programme planning and implementation, and the management of implementing partners, programme supplies and non-core funds.
- c) Operations – human resources management, procurement, financial management and general administration.

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

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

4. The Office was last audited by OAIS (then named DOS) in 2004 with a "Partially Satisfactory" report rating (Report No: FPA0080 issued 25 April 2005). All 29 recommendations pertaining to the 2004 audit have been implemented and closed.

5. The current audit covered the activities of the Office from 1 January 2021 to 30 June 2022, which corresponds to the fourth and fifth years of the sixth Country Programme 2018–2022, approved by the Executive Board in its second regular session 2017, with indicative core and non-core resources of \$14.0 million. Expenses covered by the audit amounted to \$6.8 million, executed by 27 Implementing Partners (\$1.5 million or 22 per cent) and by UNFPA (\$5.3 million or 78 per cent) and were funded from core resources (\$2.7 million or 40 per cent) and non-core resources (\$4.1 million or 60 per cent). In addition, the audit covered the supply of reproductive health commodities totalling \$1.0 million, procured primarily with funding provided by UNFPA's Supplies Partnership programme.

6. Approximately 26 per cent of the expenses incurred in the period under review corresponded to the sexual and reproductive health (SRH) component; 26 per cent to the gender; 18 per cent to the adolescent and youth; and 17 per cent to the population thematic areas. Costs funded from the institutional budget and programme

⁴ Source: <https://population.un.org/wpp/DataQuery/>

⁵ Source: https://hdr.undp.org/system/files/documents/global-report-document/hdr2021-22pdf_1.pdf

⁶ Source: <https://www.unfpa.org/data/world-population/BO>

⁷ Tier I comprises programme countries that have not achieved any of the three transformative results.

coordination assistance costs not allocated to any of the above thematic areas, accounted for the remaining 13 per cent of expenses.⁸

7. The engagement was conducted by a team of OAI audit specialists supported by a guest auditor (UNFPA staff from another country office) and a consultant as an audit specialist. The audit started on 5 September 2022. A field mission took place from 17 October to 4 November 2022. Preliminary findings and recommendations resulting from the audit were discussed with the Office management at an exit meeting held on 4 November 2022. Comments and clarifications provided by management thereafter were reflected in a draft report submitted to the Office management on 31 January 2023, and a final management response was received on 27 March 2023 and is reflected in this report.

⁸ Source: Cognos budgets and expenditures by programme cycle output reports.

II. AUDIT RESULTS

8. The results of the audit, including good practices identified and matters that require management attention, are presented below by audit area.

A. OFFICE GOVERNANCE

PARTIALLY SATISFACTORY WITH SOME IMPROVEMENT NEEDED

Good practices identified

9. The Office registered high completion rates for all three phases of the staff Performance Appraisal and Development (PAD) process, within established deadlines, thus helping to ensure that Office personnel received timely feedback on performance.

A.1 – OFFICE MANAGEMENT

Partially Satisfactory with Some Improvement Needed

Inadequate results planning and reporting

10. The Office used the Strategic Information System (SIS) to plan, monitor and report on its programme and operations activities. The review of 2021 and 2022 results plans, and 2021 results report, revealed issues reflective of inadequate training and gaps in the effectiveness of the quality review process in place.

11. For instance, output indicators, milestones and their respective baselines, targets and actual results achieved were inconsistently used. In several instances, indicators and milestones formulated with cumulative targets were marked as non-cumulative and vice-versa. In other instances, the same indicator were used in 2021 and 2022, to report conceptually different results with different units of measures, without any indication that the numbers reported were not comparable.

12. Further, in one instance, the value of an indicator was dependent on the result of a survey that wasn't scheduled to be produced during the year under review. The achievement reported was based on an outdated survey conducted in previous years, which did not reflect the progress made during the period covered by the report.

13. Finally, there was no evident linkage between output indicators and milestones in SIS and workplan activities in the Global Programming System (GPS).⁹ If prompted, focal points can, with some effort, identify what and how GPS activities are linked to an SIS output indicator. However, this information was not readily available.

ROOT CAUSE	<i>Resources: Inadequate training (lack of training in results planning, monitoring and reporting). Guidance: Inadequate supervision at the Office level (ineffective quality review process).</i>
IMPACT	<i>Inadequate results planning may adversely impact the timely implementation of Office activities and achievement of expected results.</i>
CATEGORY	<i>Strategic</i>

RECOMMENDATION 1

PRIORITY: HIGH

Provide training to personnel involved in results planning, monitoring and reporting, and strengthen the existing quality review process to ensure the formulation of quality results plans and proper documentation of the linkages between SIS output indicators and GPS work plan activities.

⁹ GPS is UNFPA's software solution for the management of workplans, workplan progress reports and cash transfer requests from? implementing partners.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *July 2023*

During the first quarter of 2023, the Latin America and Caribbean Regional Office (LACRO) Regional Monitoring and Evaluation Advisor will facilitate a Results-Based Management (RBM) training to strengthen the planning, monitoring and reporting capacities of the Office staff. The Office is initiating its new Country Programme Document (CPD) 2023-2027 implementation, with focus on its linkage with SIS indicators and GPS activities. The training will also focus on formulation of Specific, Measurable, Achievable, Relevant and time-bound (SMART) indicators and milestones for the achievement of the three transformative results based on the Strategic Plan and CPD, and the quarterly monitoring and result-based reporting. Furthermore, the completion of the updated RBM E-learning course, to be launched by PSD in 2023, will be incorporated as a mandatory course in the individual development plan of the Office staff.

A.2 – ORGANIZATIONAL STRUCTURE AND STAFFING

Satisfactory

14. Based on the work performed in this area, the audit did not identify any reportable matters.

A.3 – RISK MANAGEMENT

Satisfactory

15. Based on the work performed in this area, the audit did not identify any reportable matters.

B. PROGRAMME MANAGEMENT

PARTIALLY SATISFACTORY WITH MAJOR IMPROVEMENT NEEDED

Good practices identified

16. The Office management made a conscious effort to engage with existing and potential donors. As a result, the Office exceeded its fundraising target of \$9.5 million non-core resources for the country programme cycle 2018-2022 and was able to mobilize \$17.5 million. In addition, the Office consistently submitted donor reports in a timely manner.

B.1 – PROGRAMME PLANNING AND IMPLEMENTATION

Partially Satisfactory with Some Improvement Needed

Delayed signature of workplans

17. Six out of eight workplans reviewed during the audit were signed with IPs between 26 March and 31 May of the respective year. Late signing of workplans either by UNFPA or by implementing partners could: (a) negatively impact the timeliness of implementation of workplan activities; (b) limit beneficiaries' access to services; and (c) adversely affect the achievement of programme results.

ROOT CAUSE *Guidelines: Inadequate planning (absence of defined milestones and deadlines for the work planning process).*

IMPACT *Implementation of programme activities may be delayed due to late signature of workplans, adversely impacting the achievement of results*

CATEGORY *Operational*

RECOMMENDATION 2

PRIORITY: MEDIUM

Establish a more effective planning process with clearly defined milestones and deadlines for timely finalization and signature of workplans.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *August 2023*

In 2022, the Office team has completed UNFPA's Agile Team certification as part of the Division for Human Resources' (DHR) initiative to accompany the Strategic Plan 2022-2025. Within this initiative, the team defined the following actions that will accelerate the time of joint planning and signing of workplans in order to begin implementing:

- a) Joint meetings involving the UNFPA's different components (outputs) with the IPs to accelerate internal planning processes in collaborative ways, thus avoiding separate bilateral meetings with IPs by outputs;*
- b) Joint review meetings of the work plans between programmes and operations for a more agile internal review and approval process; and*
- c) Record minutes of all coordination meetings with IPs to document the process and define milestones to be followed-up to accelerate the work plan signature process.*

However, it should be noted that for governmental partners (national and local), there are mandatory administrative processes for registering work plans under the Ministry of Finance's annual budget, prior to the start of implementation. These processes take on average 3 months (2-4 months) based on experiences in 2022, a process which is beyond the Office's control to accelerate. Without having finalized this process by the Government, a work plan cannot be implemented.

Inadequate planning and documentation of monitoring visits

18. The Office did not develop a plan and a calendar for programme monitoring visits to the office of the IPs or to the site(s) of activity implementation. Visits were consequently conducted on an ad-hoc basis. Further, no reports were produced to document the monitoring visits that were conducted and their corresponding results.

19. In August 2022, the Office developed a monitoring visits plan. However, at the time of the audit field mission (October 2022), several inconsistencies were noted between the plans and the actual monitoring visits that were conducted. The Office management attributed these inconsistencies to a lack of timely updating of the plan. This issue has since been addressed.

ROOT CAUSE *Guidance: Lack of supervision at Country Office level (lack of a review process to ensure the development and implementation of a monitoring plan).*

IMPACT *Lack of proper monitoring of programme activities increases the risk of non-achievement of expected programme results.*

CATEGORY *Operational*

RECOMMENDATION 3

PRIORITY: MEDIUM

Timely prepare and implement a comprehensive monitoring visit plan and implement supervisory controls to ensure that monitoring visits are properly documented using the policy-recommended template.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *August 2023*

By the first quarter of 2023, the Office will prepare a Comprehensive Monitoring Visit Plan 2023, using the tool that has been developed and used internally since August 2022. The Office will further ensure that the template recommended in UNFPA policy is used. The implementation of the Monitoring Visit Plan will be reviewed each quarter in a programme team's meeting to ensure it is being followed by the end of the year.

B.2 – IMPLEMENTING PARTNER MANAGEMENT

**Partially Satisfactory with
Some Improvement Needed**

Partners engaged without adequate Prevention of Sexual Exploitation and Abuse capacity

20. The review of the Prevention of Sexual Exploitation and Abuse (PSEA) files for the seven IPs engaged in 2022 by the Office indicated the following exceptions:

- a) For three of the seven IPs, PSEA capacity assessments were not conducted prior to their engagement, as required by relevant policy.¹⁰ At the time of the audit field mission (October 2022), two of the three assessments were just completed, and one was ongoing.
- b) Out of the six IPs assessed¹¹, four received low PSEA capacity ratings, and two received medium ratings, warranting the development of a capacity strengthening implementation plan outlining steps for the partners to increase the number of core PSEA standards met. None of the six IPs had a capacity strengthening plan at the time of the audit.

21. The total absence of capacity strengthening plans was attributed to the lack of staff within the Office who understood these requirements.

ROOT CAUSE	<i>Resources: Inadequate training (lack of staff understanding of PSEA requirements and compliance thereof).</i>
IMPACT	<i>Engaging implementing partners without adequate PSEA capacity may increase UNFPA exposure to reputational risk and failure to comply with the relevant policy and inability to address properly and timely any potential issues that may arise.</i>
CATEGORY	<i>Operational</i>

RECOMMENDATION 4

PRIORITY: HIGH

Provide training to Office personnel on the PSEA requirements as set forth in the guidance for UNFPA Operationalization of the United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners to ensure that: a) timely PSEA assessments are conducted; b) capacity strengthening plans are developed for relevant IPs; c) the Office undertakes required monitoring and support activities for IPs to reach full PSEA capacity.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative, with support from the PSEAH Coordinator*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *November 2023*

The Office is in the process of finalizing a competitive selection of IPs as part of the new country programme. The PSEA assessment is incorporated into the competitive templates and will therefore be assessed during the selection process. For partners who score less than full capacity, the Office will work with them to develop a capacity strengthening plan. The Office estimates that by early April these assessments will be completed and new IPs will have capacity development plans ready, if necessary. In addition, the Office will coordinate a training on the new UNPP / PSEA module to be provided by Operations Support & QA Branch of HQ.

With respect to capacity strengthening plans, there was a lack of guidance from headquarters on how to build the capacity strengthening implementation plans. In December 2022, the Office developed capacity strengthening plans for four of seven IPs which had been assessed as low or medium capacity (while the three remaining IPs were at full capacity). These plans were sent to each IP with a cover letter in December 2022.

As a follow up to this, the Office will: a) have bilateral meetings with each of these four IPs to review their capacity plans and to explain the policy. UNFPA policy calls for a deadline of six months, or nine months in exceptional

¹⁰ UNFPA Operationalization of the United Nations Protocol on Allegations of Sexual Exploitation and Abuse Involving Implementing Partners: Assessment Process and Technical Guidance.

¹¹ Four IPs were assessed prior to engagement, two subsequent to their engagement, and one was on-going during the audit.

circumstances, to improve their capacity to full; b) the Office will integrate a monitoring / support plan for each IP during this six month-period into its regular programme monitoring.

The Office will also request LACRO's technical support (e.g., sharing good practices from other Offices or existing guides and tools) with IPs and solicit further guidance from HQ regarding building and monitoring capacity strengthening implementation plans.

B.3 – PROGRAMME SUPPLIES

Unsatisfactory

Inadequate needs assessment and planning of programme supplies

Absence of coordinated supplies needs assessments

22. Provisions of programme supplies valued at \$0.7 million supplied to three IPs were tested and noted that these distributions were not based on rigorous needs assessments and forecasts, as required in the Policy and Procedures on Management of Programme Supplies. Instead, programme supplies were procured by the Office and handed over to the IPs based on the products requested and submitted by the IPs.

23. The exceptions noted are attributed to the limited understanding of the policy¹² requirement by Office staff. A national coordinating mechanism for reproductive health commodities to ensure the coordination of needs assessments, forecasting and supply-planning activities was also absent. The coordination of procurement activities among stakeholders, the monitoring of in-country stock levels and the monitoring of key logistical activities so that they are synchronized and aligned with country needs was also not systematically carried out.

24. The absence of coordinated needs assessments and distribution plans resulted in delays in the distribution of programme supplies and led to stockouts at two of the three health facilities visited during the audit.

Programme supplies handed over to partners outside the scope of signed work plans

25. The Office signed work plans with three IPs that received UNFPA-donated programme supplies totalling \$0.7million. However, the signed work plans covered work plan activities implemented through cash transfers and did not include any activities related to non-cash transfers of programme supplies, as required by the applicable policy. It is noteworthy that the following were excluded from work plans: a) the types and estimated volumes and value of the programme supplies to be provided by UNFPA; b) the responsibilities of, and costs to be assumed by, the IP for custom clearance and transport of supplies from their point of arrival to the IP facilities; c) a description of the intended use of the supplies provided, including, when appropriate, the service delivery points (SDPs) and target populations to which they should be provided; d) anticipated collaborations with other development or humanitarian partners, if any, in distributing programme supplies; e) the activities to be undertaken by the IP to ensure the programme supplies are used as intended.

26. The absence of programme supply activities from workplans was mainly attributed to a lack of awareness of this policy requirement by the staff of the Office.

ROOT CAUSE	<i>Resources: Inadequate training (little acquaintance with the policy requirements). Other: Factors beyond the control of UNFPA (absence of a coordinated national needs assessment).</i>
IMPACT	<i>The absence of coordinated needs assessments and distribution plans resulted in delayed distribution of supplies, stockouts and/or oversupply of reproductive health (RH) commodities. The absence of signed work plans covering non-cash transfers of programme supplies may restrict the Office's ability to properly plan and monitor the supply and distribution of programme supplies and can be the source of confusion and disagreement with IPs. Also, the Office may not be providing at the right time, the right quality and quantity of supplies that the IPs need.</i>
CATEGORY	<i>Operational</i>

¹² UNFPA Policy on the Management of Programme Supplies.

RECOMMENDATION 5

PRIORITY: HIGH

Working in collaboration with the appropriate in-country partners and programme stakeholders, promote the establishment of a national commodity coordination mechanism. This mechanism would guide and oversee a coordinated and rigorous reproductive health needs assessments and forecasts. Use the results of these assessments and forecasts to determine the programme supplies UNFPA should provide.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative, with support from the Regional Office and SCMU*

STATUS: Agree

MANAGEMENT ACTION PLAN:

DUE DATE: January 2024

- *The Office will organize a workshop with the Ministry of Health and the Central Health Supply Warehouse (CEASS) with technical assistance from LACRO to carry out a rapid assessment of the SRH supply chain, define lines of work and improve the estimation of needs. They will also assess the procurement and monitoring of supplies and disseminate information. To do this they will use Family Planning (FAMPLAN), a tool that projects the family planning requirements needed to reach national goals, and the Family Planning Investment Impact Model (MIPLAN), a tool that estimates the impact of investments in contraceptive methods.*
- *As a follow-up to the workshop mentioned above, the Office, together with the Ministry of Health and Sports and the CEASS, will promote and support the establishment of a structured national mechanism for monitoring the availability and programming of SRH commodities and supplies, incorporating key actors related to the contraceptive logistics chain.*
- *In coordination with LACRO, HQ and the Supply Chain Management Unit, the Office will ensure that staff involved in programme supplies will receive refresher trainings on relevant policies and updated procedures.*

RECOMMENDATION 6

PRIORITY: HIGH

Systematically sign work plans, including distribution plans, specifying the types and volumes of commodities to be provided by UNFPA and their intended use, prior to handover to IPs.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: Agree

MANAGEMENT ACTION PLAN:

DUE DATE: June 2023

- *The Office will define and agree on a distribution plan of the commodities to be donated with each government counterpart and/or IP who will receive and manage the distribution of the supplies and commodities donated by UNFPA. This distribution plan will be an annex to the workplan.*
- *In addition, the Office will include all supply related activities in all work plans with government counterparts and IPs and with the detail of contraceptive commodities to be donated (type, quantity & volume, cost) in its Annex.*

Programme supplies not distributed timely

27. In December 2021, the Office handed over to one government IP 74,945 units of contraceptives valued at \$51,712 with an expiry date of March 2024. During the audit visit to the central warehouse in October 2022, it was noted that the entire shipment was still being held in the warehouse. The Office management explained that the shipment will be distributed pending the signature of agreements between the government IP and the recipient municipalities.

28. The delayed distribution of the commodities is attributed to the absence of: a) a needs assessment; (b) a distribution plan as described above with more details. Therefore, no additional recommendation is issued in this regard, as it is already covered by recommendation 5 above.

ROOT CAUSE *Guidelines: Inadequate planning (absence of a needs assessment and a distribution plan).*

IMPACT *Delays in the distribution of commodities resulted in stockouts and may lead to their damage or expiry.*

CATEGORY *Operational*

RECOMMENDATION 7

PRIORITY: MEDIUM

Closely monitor the distribution of long undistributed contraceptives held at the central warehouse.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *November 2023*

- *The Office will continue to coordinate with the Ministry of Health and Sports so that through intergovernmental agreements signed with the municipalities they can distribute the 74,945 units of contraceptive supplies located in the Central Warehouse. These municipalities will provide reports on the availability and use of the donated contraceptives. These reports will be used by the Office to strengthen its monitoring of contraceptive supplies.*
- *Also, the Office will advocate with the Vice-Ministry of Health Insurance Management, the National Health Information System (NHIS) and the Agency of Medicines (AGEMED) to establish a follow-up mechanism through the country's existing logistic management system.*

Programme supplies used for unintended purpose

29. In September 2021, the Office donated 20,000 sets of implementable contraceptives valued at \$170,000 (\$8.5 per set) to a government IP. The supplies were stored at the central warehouse, which is also used to store similar products procured through UNFPA's Third Party Procurement (TPP) programme¹³. These products procured through the TPP are owned by those who entities that had requested UNFPA to procure on their behalf which they sold to districts at \$14.5 per set. In November 2021, the Director of the central warehouse requested permission from the government IP to 'borrow' the supplies donated by UNPFA for a period of three months (i.e., until February 2022) and to sell them to the districts, as the central warehouse had run out of stock of contraceptives intended for sale. The government IP permitted the loan of 15,000 sets of implementable contraceptives to the central warehouse without consultation with UNFPA.

30. At the time of the audit field mission (October 2022), the Office management asserted that the supplies were at the central warehouse. However, during the visit to the central warehouse, the auditors were informed by the warehouse staff that the supplies were not in stock as 15,000 sets had been sold and the remaining 5,000 sets had been provided free-of-charge to one NGO IP for its Sexual and Reproductive Health (SRH) programme. The audit was also informed that the central warehouse had subsequently received through TPP 80,000 sets of the same implementable contraceptives in August 2022, all of which were sold without replacing or restoring the loaned UNFPA supplies. Therefore, the intended recipients of the 15,000 donated supplies have not received such assistance as at the time of the audit.

ROOT CAUSE *Guidance: Inadequate supervision at the Country Office level.*

IMPACT *The use of UNFPA-donated supplies for unintended purposes may prevent UNFPA from achieving its programme objectives.*

CATEGORY *Operational*

RECOMMENDATION 8

PRIORITY: HIGH

Follow up with the government IP and the central warehouse to ensure that UNFPA donated supplies loaned to the central warehouse are immediately replaced and delivered to the government IP and used for their intended purpose.

¹³ Third Party Procurement (TPP) is procurement activity conducted by UNFPA, with no direct UNFPA programme component, at the request and on behalf of third parties (Governments, United Nations Specialized Agencies, intergovernmental organizations, non-governmental organizations, or United Nations entities, including funds, programmes, and subsidiary organs of the United Nations).

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *November 2023*

- *The Office coordinated and arranged in December 2022, with the CEASS for a purchase of subdermal implants and condoms through Third Party Procurement (TPP). With this purchase, CEASS will proceed to repay the Ministry of Health and Sports for the loan of 15,000 implants.*
- *In addition, as a follow-up to the Office's previous meetings held with CEASS in December 2022 and January 2023, the Office will organize periodical review meetings (monthly) with the same entity to monitor this recommendation as well as other aspects such as purchases, returns and other requirements related to the logistics chain of SRH and contraceptive commodities.*

Inadequate monitoring of donated programme supplies

31. In 2021, the Office donated supplies valued at \$0.7 million to three IPs – one government IP (\$0.3 million) and to NGOs (\$0.2 million each). However, the Office did not ensure that sufficient visibility and assurances were obtained regarding the adequate safeguarding, management and use of these programme supplies after these were handed over to partners through the Last Mile Assurance (LMA) process, as required by the policy¹⁴ and guidance notes.¹⁵ Specifically, the following components of the LMA process were missing at the time of the audit field mission:

- a) Preparation of an annual supply chain map is required to be submitted by the Office to the LMA team through the LMA Library in the first quarter for all IPs receiving programme supplies worth \$0.25 million or more in the most recently closed financial year. The map is intended to provide an initial level of visibility on the key components of the supply chains at the national, subnational and local levels through which UNFPA-donated programme supplies are managed and distributed to the SDPs where beneficiaries can access them.
- b) Supply chain management risk assessment to be completed or updated by 31 March of each year for all IPs receiving UNFPA-donated programme supplies worth \$0.25 million or more in the most recently closed calendar year. The assessment is intended to measure the risk that UNFPA-donated programme supplies may not be properly safeguarded and managed by IPs, to whom they have been entrusted, or that they may not reach their intended beneficiaries and to identify relevant mitigating measures.
- c) Supply chain management spot checks required for IPs with significant and high-risk ratings receiving programme supplies between \$0.1 million and \$0.5 million per year. Spot checks constitute one of the most critical activities in the LMA process. They provide the opportunity to regularly assess the effectiveness of the IP's supply-chain management processes and controls in addition to quantifying the actual level of fiduciary and delivery risks faced in downstream supply-chain activities.

32. The Office management explained that it was instructed by the LMA team at Headquarters not to complete the LMA activities as the entire process was under review. The audit corroborated management assertion with the LMA team in the SCMU, which informed the audit that the SCMU has used the last six months of 2022 to review and redesign the LMA processes to ensure programme-supply integration and sustainability of interventions, and to expand the LMA focus beyond fiduciary, to be used as a trigger for health SCM system strengthening. The SCMU also indicated that the LMA is not the only form of monitoring of programme supplies, and that all COs were subsequently requested to resume LMA activities if it was in their annual plans.

33. In addition, the audit noted that, besides the LMA process, other monitoring activities of donated programme supplies conducted by the Office were limited, such as: a) regular monitoring of the level of reproductive health commodities availability and stock-out levels at IPs central and decentralized warehouses, as well as at SDPs; b) periodic on-site monitoring visits to these facilities.

¹⁴ UNFPA Policy on the Management of Programme Supplies.

¹⁵ UNFPA Last Mile Assurance guidance on supply chain maps and risk assessments, supplies reports, and inventory spot checks and audits.

ROOT CAUSE	<i>Guidelines: Inadequate corporate policies or procedures (LMA process put on hold without a compensating controls). Guidance: Inadequate supervision at the Country Office level.</i>
IMPACT	<i>In the absence of monitoring of programme supplies, the Office has limited visibility and assurance over the adequate safeguarding, management and use for intended purposes of programme supplies after their handover to partners and may cause reputational risks to UNFPA.</i>
CATEGORY	<i>Operational</i>

RECOMMENDATION 9

PRIORITY: HIGH

Promptly complete the review of the LMA process and widely disseminate related requirements. Provide training to involved personnel on the new LMA requirements and closely monitor compliance.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Chief, Supply Chain*

STATUS: *Agree*

Management Unit

MANAGEMENT ACTION PLAN:

DUE DATE: *January 2024*

The SCMU LMA Team is actively working to complete review of the LMA process and the timeline is as follows:

- *Supply Chain Overview: Q1 2023 (review completed, guidance note completed, webinar conducted, and activity is under completion by eligible Field Offices). This activity was previously known as Supply Chain Map.*
- *Programme Supplies Report: Q1 2023 (tool revision, guidance note revision, webinar to field offices and training as required).*
- *Supply Chain Risk Assessment: Q2 2023 (tool revision, guidance note revision, webinar to field offices and training as required.)*
- *In-Country Assessment: Q2 2023 (tool revision, guidance note revision, webinar to field offices and training as required). This activity was previously known as a spot-check*
- *The SCMU LMA Team will work on compliance monitoring, in collaboration with regional offices, throughout the year (Q1, Q2, Q3, and Q4).*

RECOMMENDATION 10

PRIORITY: HIGH

Establish and implement programme supplies monitoring activities, other than Last Mile Assurance, in line with the requirements of UNFPA programme supplies policies and procedures.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *August 2023*

The Office will develop and implement an action plan which will include all the recommendations from the Regional Consultant engaged by the Office and the 2022 Audit (current report) in order to implement mechanisms, instruments and monitoring activities related to the distribution of supplies with all government counterparts and IPs. These mechanisms will be aligned with the policy on management of programme supplies.

Lack of proper monitoring of the revolving fund established with a government partner

34. To improve the availability of SRH supplies in the country, the Office supported the government of Bolivia in establishing a revolving fund by donating SRH commodities valued at approximately \$2.5 million (\$1.9 million in 2015 and \$0.6 million in 2010).¹⁶ These donated commodities were intended to be sold by the government IP to municipalities at cost plus a profit margin sufficient to replenish the fund to cover its operating costs and procurement of commodities to ensure constant SRH commodity availability.

¹⁶ Additional programme supplies were donated by UNFPA outside the revolving fund mechanism, and provided by the government IP free of charge.

35. However, the Office did not sign an agreement with the government partner that clearly defined the terms and conditions concerning the use of donated commodities and related proceeds, as well as the roles and responsibilities of the parties (i.e., UNFPA and the government partner) in managing the revolving fund. Instead, two ministerial orders of the Ministry of Health were issued in 2010 and 2015 defining the use of the revolving fund and giving UNFPA and the government partner the right to monitor the distribution of commodities procured using the revolving fund. Further, the Office signed an IP agreement with the central warehouse, without any reference to the revolving fund.

36. Moreover, there was limited monitoring of the revolving fund undertaken by UNFPA from 2010 to 2021. A UNFPA commissioned assessment of the revolving fund¹⁷ indicated several issues in the functioning of the fund. The most critical of these issues were:

- a) Absence of stock movement records from 2010 to 2016, as the central warehouse had implemented a new logistics management information system and, as a result, had lost that data prior to 2016.
- b) Unreconciled income transactions between the bank account and the revolving fund's records.
- c) Non-compliance with the provisions of one of the ministerial orders which specified that the resources are exclusively for the use of the revolving fund.
- d) Absence of information on the revolving fund's profits/losses from 2011 to 2014.
- e) Missing information on the accounts receivable from municipalities.
- f) Unreliable information about the management of the fund starting from 2012.

37. The Office management advised the audit that it intends to commission another review to further analyze the issues noted in the first report.

ROOT CAUSE	<i>Guidance: Inadequate supervision at the Country Office level.</i>
IMPACT	<i>The use of UNFPA-donated supplies for unintended purposes may adversely impact the achievement of programme objectives and may cause serious financial and reputational risks.</i>
CATEGORY	<i>Operational</i>

RECOMMENDATION 11	PRIORITY: HIGH
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Working with the government partner, establish monitoring controls over the revolving fund, including periodic reporting requirements and verification procedures such as audits by the Supreme Audit Institution or by a private audit firm to ensure compliance with the provisions of the relevant ministerial orders.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative, with support from the Director, Division for Management Services, and the Chief, SCMU* STATUS: *Agree*

MANAGEMENT ACTION PLAN: DUE DATE: *January 2024*

The Office will update the IP agreement with the CEASS for the period 2023-2027. Likewise, the Office will negotiate with CEASS the signing of a specific agreement (between UNFPA and CEASS) to regulate the Revolving Fund based on the current legal framework within the Ministry of Health and Sports and CEASS. This agreement will include different mechanisms for monitoring, control and regulation of the Revolving Fund and clear task-sharing between both parties, as well as UNFPA's roles in control mechanisms. However, again, the implementation of this action is subject to external factors that may be beyond the Office's control.

B.4 – MANAGEMENT OF NON-CORE FUNDING	Satisfactory
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38. Based on the work performed in this area, the audit did not identify any reportable matters.

¹⁷ Report on the administration of revolving fund for contraceptives of the Central Health Supply Warehouse (CEASS) dated 28 December 2021.

C. OPERATIONS MANAGEMENT

SATISFACTORY

C.1 – HUMAN RESOURCES MANAGEMENT

Satisfactory

39. Based on the work performed in this area, the audit did not identify any reportable matters.

C.2 – PROCUREMENT

**Partially Satisfactory with
Some Improvements Needed**

Lack of compliance with procurement policies and procedures

Incomplete procurement plan

40. The review of the Office’s 2021 procurement plan indicated that it was incomplete. For one category, the planned procurement was \$34,144 but actual procured goods amounted to \$284,164.

Absence of standard receiving and inspection reports

41. As required by the procurement policy and procedures, the Office must a) perform detailed receiving and inspection of local as well as international purchased goods immediately upon their receipt; and b) document all relevant details using the standard Receiving and Inspection Report. Twenty-three out of the 62 transactions (amounting to \$102,370) reviewed during the audit, did not have adequate supporting documentation to evidence that procured programme supplies and other goods had undergone the requisite receiving and inspection processes when these were delivered and received by the Office.

Inefficient procurement process for frequently purchased goods and services

42. The audit noted that limited use was made of LTAs for goods and services recurrently procured by the Office, such as printing services. Therefore, the Office may be missing an opportunity to avail of a more efficient procurement process, ensure a reliable source and availability of supply for goods and/or services that are requested on a regular basis, better pricing scheme, and benefitting from economies of scale.

ROOT CAUSE	<i>Resources: Inadequate training (lack of acquaintance with procurement policy requirements). Guidance: Inadequate supervision at the Country Office and headquarter levels.</i>
IMPACT	<i>Deviation from prescribed procurement policies and procedures may diminish the ability to achieve best value for money and increase the Office’s exposure to financial and reputational risks.</i>
CATEGORY	<i>Compliance</i>

RECOMMENDATION 12

PRIORITY: MEDIUM

Enhance compliance with procurement policies and procedures by raising the awareness of relevant staff concerning the need to: a) develop a comprehensive procurement plan; b) properly document the receipt and inspection of goods using standard receiving and inspection reports; c) establish and use LTAs for goods and services purchased on a regular basis.

MANAGER RESPONSIBLE FOR IMPLEMENTATION: *Representative*

STATUS: *Agree*

MANAGEMENT ACTION PLAN:

DUE DATE: *August 2023*

The Office will:

a) participate in global webinars covering all SCM functions and planning, including procurement plans;

b) participate in regional face-to-face SCM training workshops in Q2/Q3 of 2023, which will be organized subject to the availability of funds;

c) the Head of Office and the most senior operations staff will strictly monitor compliance in the submission of annual procurement plans as well as carry-out timely quarterly reviews; d) As indicated by the Policy and Procedure for Procurement Procedures, the Office will include amounts grouped by category for local procurement (e.g. promotional material), in case the accumulated amounts may exceed the threshold of \$5,000.

In relation to the 23 observed local procurement transactions, given that the compliance with Receiving and Inspection Reports (RIR) is mandatory for all categories of shopping and purchasing, the Office commits to fill this document. In addition, the Office will include comments as “not applicable” in some cells of the template. We will include these remarks in certain cases where the information is not aligned to the template, as applicable.

A list based on the mapping of goods and services, including goods with the highest demand, will be prepared as per the Office’s procurement plan. The Office will establish LTA’s with support of SCMU for expenditures over \$50,000 per calendar year.

C.3 – FINANCIAL MANAGEMENT

Satisfactory

43. Based on the work performed in this area, the audit did not identify any reportable matters.

C.4 – GENERAL ADMINISTRATION

Satisfactory

44. Based on the work performed in this area, the audit did not identify any reportable matters.

ANNEX 1 - DEFINITION OF AUDIT TERMS

A. AUDIT RATINGS

Audit rating definitions, adopted for use in reports for audit engagements initiated as from 1 January 2016,¹⁸ are explained below:

<ul style="list-style-type: none"> ▪ Satisfactory 		<p>The assessed governance arrangements, risk management practices and controls were adequately designed and operating effectively to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issue(s) and improvement opportunities identified, if any, did not affect the achievement of the audited entity or area’s objectives.</p>
<ul style="list-style-type: none"> ▪ Partially satisfactory with some improvement needed 		<p>The assessed governance arrangements, risk management practices and controls were adequately designed and operating effectively but needed some improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issue(s) and improvement opportunities identified did not significantly affect the achievement of the audited entity/area objectives. Management action is recommended to ensure that identified risks are adequately mitigated.</p>
<ul style="list-style-type: none"> ▪ Partially satisfactory with major improvement needed 		<p>The assessed governance arrangements, risk management practices and controls were generally established and functioning but need major improvement to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issues identified could significantly affect the achievement of the objectives of the audited entity/area. Prompt management action is required to ensure that identified risks are adequately mitigated.</p>
<ul style="list-style-type: none"> ▪ Unsatisfactory 		<p>The assessed governance arrangements, risk management practices and controls were not adequately established or functioning to provide reasonable assurance that the objectives of the audited entity/area should be achieved.</p> <p>The issues identified could seriously compromise the achievement of the audited entity or area’s objectives. Urgent management action is required to ensure that the identified risks are adequately mitigated.</p>

B. CATEGORIES OF ROOT CAUSES AND AUDIT ISSUES

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

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

Guidance: inadequate or lack of supervision by supervisors

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

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

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

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

Intentional: intentional overriding of internal controls.

Other: factors beyond the control of UNFPA.

¹⁸ Based on the proposal of the Working Group on harmonization of engagement-level audit ratings approved by the United Nations Representatives of Internal Audit Services (UN-RIAS) in September 2016

C. PRIORITIES OF AGREED MANAGEMENT ACTIONS

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

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

D. CATEGORIES OF ACHIEVEMENT OF OBJECTIVES

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

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

GLOSSARY

Acronym	Description
CEASS	Central Health Supply Warehouse
CO	Country Office
CPD	Country Programme Document
DHR	Division for Human Resources
DOS	Division for Oversight Services
FAMPLAN	Family Planning
GII	Gender Inequality Index
GPS	Global Programming System
HQ	Headquarters
HDI	Human Development Index
IP	Implementing Partner
LACRO	Latin America and Caribbean Regional Office
LMA	Last Mile Assurance
LTA	Long Term Agreement
MIPLAN	Family Planning Investment Impact Model
NGO	Non-Governmental Organization
OAIS	Office of Audit and Investigation Services
PAD	Performance Appraisal and Development
PSEA	Prevention of Sexual Exploitation and Abuse
RBM	Results Based Management
RIR	Receiving and Inspection Reports
SDP	Service Delivery Point
SIS	Strategic Information System
SMART	Specific, Measurable, Achievable, Relevant and Time-Bound
TPP	Third Party Procurement
UNFPA	United Nations Population Fund