



Audit of FAO's Monitoring and Reporting in Relation to the UN System-Wide Action Plan on Gender Equality and the Empowerment of Women (AUD1123)

EXECUTIVE SUMMARY

The Office of the Inspector General (OIG) conducted an audit of FAO's monitoring and reporting mechanisms for the UN System-Wide Action Plan (UN-SWAP) 2.0 on Gender Equality and the Empowerment of Women (GEWE) between November 2022 and March 2023. The audit covered FAO's UN-SWAP 2.0 report for 2021.

The Rural Transformation and Gender Equality Division (ESP) is the unit responsible for Organization-wide coordination of implementation, monitoring and reporting on UN-SWAP.

Main observations and conclusions

OIG is of the opinion that FAO's monitoring and reporting mechanisms for UN-SWAP **Need Some Improvement** (see annex for definition of audit terms) to enhance the monitoring and reporting processes and procedures and thereby increase the credibility of FAO's disclosures.

Since 2018, FAO has improved its UN-SWAP 2.0 performance. The reporting mechanisms established by ESP were found to be generally sound. The audit nevertheless noted a few specific weaknesses for management attention, as detailed below.

Ownership and accountability: FAO needs to re-affirm Senior Management's leadership and ownership of UN-SWAP. This will promote the prioritization of UN-SWAP implementation in Divisional and individual workplans and lead to greater achievements on GEWE. Given the practice of shared responsibility in implementation of UN-SWAP, FAO needs to define clear roles and responsibilities for all parties involved to reduce the gaps and overlaps identified in the implementation, monitoring and reporting for UN-SWAP.

Quality assurance: To improve further the credibility of its disclosures, FAO needs to improve its review processes for UN-SWAP reports, especially within FAO Divisions, to minimize the risk of incorrect self-ratings and to ensure that action points are well defined to allow for meaningful follow-up of progress. This should be supported by clear and periodic communication of key requirements by ESP to the parties responsible.

Agreed Actions





This report contains four actions that management has agreed to undertake and committed to fully implement by 31 July 2025. The priority action is to elevate ownership and promote implementation of UN-SWAP to the Core Leadership level to improve the sense of shared responsibility and prioritization of the UN-SWAP Performance Indicators across the Organization.

Mika Tapio
Inspector General *Mika Tapio*

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ANNEX: DEFINITION OF AUDIT TERMS

AUDIT RATINGS

Rating System		An audit rating system (defined below) has been used to rank the adequacy of internal controls ¹ in each area.
Satisfactory		The assessed controls, governance arrangements, and management of opportunities and risks, are adequate and effective to provide reasonable assurance that objectives are met.
Some Improvement Needed		A few specific weaknesses in the assessed controls, governance arrangements, and management of opportunities and risks were noted; generally however, they are adequate and effective to provide reasonable assurance that objectives are met.
Major Improvement Needed		Numerous specific weaknesses in the assessed controls, governance arrangements, and management of opportunities and risks were noted; they are unlikely to provide reasonable assurance that objectives are met.
Unsatisfactory		The assessed controls, governance arrangements, and management of opportunities and risks, are not adequate or effective to provide reasonable assurance that objectives are met.

¹ FAO's accountability policy, in an extension of the COSO internal control objectives, establishes five critical areas of performance relevant for assessing the adequacy of controls – effectiveness, economy and efficiency, compliance, reporting and protection.