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EXECUTIVE SUMMARY

The Office of Internal Audit and Investigations (OIAI) conducted an audit of the UNICEF-hosted Global Partnership and Fund to End Violence Against Children (“the End Violence Partnership and Fund”), covering the period from January 2019 to December 2021. The audit was conducted remotely and in accordance with the International Standards for the Professional Practice of Internal Auditing.

UNICEF has increasingly been providing hosting services for global development partnerships. This involves acting as custodian and administrator of financial resources and offering support for administrative functions. The auditing of all such partnership entities is part of the OIAI workplan. UNICEF accounts for the End Violence Partnership and Fund as a hosted entity under an agency arrangement, whereby all cash inflows and outflows of the entity are netted together in a liability account. The objective of this audit was to: (i) review the extent to which the End Violence Secretariat is managed in accordance with UNICEF rules, regulations, standard procedures and partnership arrangements; and (ii) assess the adequacy and effectiveness of the governance, risk management and control processes over a selection of significant risk areas of the End Violence Secretariat and its operations.

Overall Conclusion

Based on the audit work performed, OIAI concluded that the assessed governance, risk management and control processes were Partially Satisfactory, Improvement Needed, meaning that the weaknesses or deficiencies identified were unlikely to have a materially negative impact on the audited entity, area, activity or process. (See the Appendix for definitions of the conclusion ratings.)

Summary of Observations and Agreed action

The audit made several observations related to the management of the key criteria evaluated for the End Violence Partnership and Fund. OIAI noted several actions to better manage risk, two of which were classified as high priority. The table below summarizes the key actions management has agreed to take to address the residual risks identified and the ratings of these risks and observations with respect to the assessed governance, risk management and control processes. (See the Appendix for the definitions of the observation ratings.)

<table>
<thead>
<tr>
<th>Category of process</th>
<th>Suggested Action</th>
<th>Rating</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance</td>
<td>Governance structures (Observation 1): Strengthen governance by instituting an annual board and committee effectiveness review; more clearly defining the Board size and nomination criteria; and ensuring there is clarity of accountabilities between the Executive Committee and the Board on decision-making.</td>
<td>Medium</td>
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<tr>
<td></td>
<td>Regulatory framework (Observation 2): Ensure that all accountability, responsibilities and reporting mechanisms of UNICEF hosting arrangements are reflected in the EVAC</td>
<td>Medium</td>
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<tr>
<td>Category of process</td>
<td>Suggested Action</td>
<td>Rating</td>
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<tr>
<td>Handbooks</td>
<td>Handbook as soon as the hosting arrangement and MOU are in place.</td>
<td></td>
</tr>
<tr>
<td>Ethics and culture</td>
<td><strong>Ethics and culture (Observation 8):</strong> Strengthen ethics, culture and safeguarding practices by articulating how elements such as the Standards of Conduct for the International Civil Service, prohibition of harassment, sexual harassment, discrimination and abuse of authority and protection from retaliation will be applied by EVAC. The governing bodies should adopt organizational statements of intent regarding diversity, equity and inclusion and mechanisms for their implementation and implement monitoring and reporting on safeguarding and protection against sexual exploitation and abuse (PSEA).**</td>
<td>Medium</td>
</tr>
<tr>
<td>Risk management</td>
<td><strong>Risk framework (Observation 7):</strong> EVAC should clarify its risk management framework and enhance its risk management processes by developing risk management principles and practices that align with UNICEF policy, contextualised for EVAC operations. The EVAC governance bodies should set the risk appetite and tolerance levels and include risk management as a meeting agenda item on a periodic basis.</td>
<td>High</td>
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<tr>
<td>Control activities</td>
<td><strong>Staff management: (Observation 3):</strong> Develop and present to the Board, via the Executive Committee, a staff decentralization strategy that includes an affordability analysis and is aligned with the 2022-2024 strategic plan. The Board also should reach agreement with UNICEF on the appropriate procedures for separation or termination of the Executive Director and their respective rights in the process. EVAC should coordinate with DFAM and DHR on the appropriate notifications and levels of approval that are required for changes in duty station or transnational working.</td>
<td>Medium</td>
</tr>
<tr>
<td>Control activities</td>
<td><strong>Contractors and consultants (Observation 4):</strong> EVAC should ensure appropriate use of consultancy contracts by analysing the costs and affordability of the full-time equivalents of consultants performing staff functions. EVAC should ensure that consultants’ work is linked to specific deliverables and that there is an adequate time tracking mechanism for individuals employed on a monthly lump sum basis.</td>
<td>Medium</td>
</tr>
<tr>
<td>Control activities</td>
<td><strong>Partnership and grantees (Observation 5):</strong> EVAC should coordinate with UNICEF to identify appropriate contracting modalities that reflect the substance of the underlying transaction between partners or vendors and the Partnership and that enables payments to be linked to specific deliverables. Furthermore, the Secretariat should identify and coordinate with UNICEF to address the causes of delays in selecting and contracting grantees.</td>
<td>Medium</td>
</tr>
<tr>
<td>Control activities</td>
<td><strong>Results management framework (Observation 6):</strong> The Board should enhance its results management framework by clearly defining the End Violence Partnership and Fund’s value proposition with regard to other child rights and protection actors. EVAC’s contributions toward its outcomes/vision and ability to</td>
<td>High</td>
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**Table:**

<table>
<thead>
<tr>
<th>Category of process</th>
<th>Suggested Action</th>
<th>Rating</th>
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<tbody>
<tr>
<td></td>
<td>sustainably fund impactful programmes and initiatives should be periodically assessed.</td>
<td></td>
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</table>

OIAI will support the End Violence Partnership and Fund Secretariat in implementing the required actions through periodic monitoring of progress and by conducting follow-up in any subsequent audit. However, the End Violence Partnership and Fund Secretariat remains accountable for ensuring that agreed or appropriate alternative actions are implemented and for maintaining an effective system of internal controls to manage all residual risks.

Management is responsible for establishing and maintaining appropriate governance, risk management and control processes and for implementing the actions agreed following this audit. The role of the OIAI is to provide an independent assessment of those governance, risk management and control processes.
The Global Partnership and Fund to End Violence Against Children was launched in July 2016 by the United Nations Secretary-General with the aim of achieving Sustainable Development Goal 16.2: Ending all forms of violence against children by 2030.

The End Violence Partnership is a coalition of more than 700 organizations including governments, United Nations agencies, civil society organizations (CSOs) and private sector groups that catalyses leadership commitments, mobilizes new resources, promotes evidence-based solutions and supports those working to end all forms of violence, abuse and neglect of children. The End Violence Fund is a flexible funding vehicle that invests in initiatives that have the potential to be replicated and scaled. Fund investments have direct impact and generate data, evidence and learning to inform policy and increase the impact of other programmes to end violence against children. The Partnership and the Fund power each other: while partners share their approaches, push action and advocate to governments, the Fund provides a source of solutions which partners can learn from, adapt and replicate.

The Partnership’s 2022 - 2024 strategic plan sets out the following three goals to help accelerate action and implement evidence-based strategies:

i. **Collective, focused advocacy** – Governments, partners, industry and key actors prioritise ending violence against children in their policies, budgets and practices.

ii. **Collaborative evidence-based action** - Governments, partners, industry and key actors deliver on their commitments by implementing, funding and scaling sustained action to end violence against children.

iii. **Significant and sustained financing** – Domestic and global investment to end violence against children increases, including through the End Violence Fund.

The End Violence Partnership and Fund is governed by a Board and an Executive Committee, which are responsible for strategic oversight. The Board is the highest decision-making body and has representation from the different constituencies represented in the Partnership. The Executive Committee is an essential coordination and decision-making body responsible for oversight of the Secretariat. The End Violence Secretariat is responsible for the day-to-day management and operations of the End Violence Partnership and Fund. The Executive Director leads the Secretariat and is an ex-officio member of the Board and the Executive Committee. According to the post table in VISION\(^1\), the Secretariat has an approved complement of 10 staff on UNICEF contracts. The Executive Director and seven other posts are based in New York and two posts are based in Geneva.

Hosted Partnerships are legally part of UNICEF and the ability or the authority to commit or transfer assets is vested in UNICEF as host. As such, the End Violence Partnership and Fund does not have legal personality under the laws of any state or national authority. UNICEF offers services that facilitate the administrative and financial operations of the End Violence Partnership and Fund. In a note for the record issued on 5 August 2016, UNICEF set out the administrative support it would provide to the End Violence Secretariat, including human resources, financial services and information technology services. The note for the record also established that the

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\(^1\) VISION is UNICEF's enterprise resource management system.
End Violence Partnership and Fund is an independent body, hosted by UNICEF, that reports to the Partnership’s Executive Committee.

Between July 2016 and April 2022, the End Violence Fund received US$123,031,768 from 15 donors, of which approximately 22.6 per cent was allocated to the Secretariat. Figure 1 below sets out the major donors to the Fund.

From 2019 to 2021 Secretariat expenditures totalled US$14,315,196. Expenses were across seven categories, including three major categories of staff costs (US$6.7 million), contractual services (US$4.4 million), and transfers and grants (US$2.1 million).²

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² Numbers are from the [UNICEF Transparency Portal](https://www.unicef.org/en/transparency-portal), which provides comprehensive information on income and expenditure of funds and donations, in line with UNICEF’s commitment to transparency.
The objective of the audit was to assess the adequacy and effectiveness of the governance, risk management and control processes over a selection of significant risk areas of the End Violence Partnership and Fund. The audit scope included key areas selected during the audit planning process, based on an assessment of inherent risks. The table below summarizes the risk areas addressed.

<table>
<thead>
<tr>
<th>RISK AREA</th>
<th>DESCRIPTION KEY RISKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governance structures</td>
<td>The role, responsibilities, and accountabilities of the Hosted Partnerships governance structures versus those of UNICEF as host are not clearly defined, as there is no hosting agreement. This could impact the direction and control of the Hosted Partnership and result in a dysfunctional relationship with UNICEF as host.</td>
</tr>
<tr>
<td>Ethics and PSEA</td>
<td>The absence of a tailored ethical framework and an action plan for preventing and addressing sexual harassment and conflicts of interest could impact the hosted partnership's ability to develop and apply the highest ethical standards to staff members and partners/grantees.</td>
</tr>
<tr>
<td>Programme results and resources</td>
<td>Lack of alignment to hosted partnership's strategic objective and poorly defined or monitored priorities and their related indicators could reduce the Hosted Partnerships ability to assess its performance, course correct and/or achieve its goals.</td>
</tr>
<tr>
<td>Compliance with UNICEF financial regulations, rules and procedures.</td>
<td>The lack of an overarching hosting agreement that outlines the purpose/goals of the partnership; clarifies the parties' responsibilities; and applicable rules and regulations and review mechanisms increases the risks of non-compliance with UNICEF rules and regulations.</td>
</tr>
<tr>
<td>Monitoring and evaluation</td>
<td>An inadequate monitoring framework and collection of evidence could reduce the hosted partnership's ability to analyse and report on progress towards results; and respond to bottlenecks and demonstrate tangible results.</td>
</tr>
</tbody>
</table>

The audit was conducted remotely from November 2021 to March 2022 in accordance with the International Standards for the Professional Practice of Internal Auditing. For the purpose of audit testing, the audit covered the period from January 2019 to December 2021. The audit involved a combination of methods, tools and techniques, including interviews, data analytics, document review, tests of transactions, evaluations and validation of preliminary observations.

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3 Inherent risk refers to the potential adverse event that could occur if management takes no actions, including internal control activities. The higher the likelihood of the event occurring and the more serious the impact would be should the adverse event occur, the stronger the need for adequate and effective risk management and control processes.
The key areas where actions are needed are summarized below.

### 1. Governance structure

**The roles, responsibilities and accountabilities of the Secretariat and governance bodies of the Global Partnership and Fund to End Violence Against Children (EVAC) are not well defined, which could undermine their capacity to achieve their objectives and mission.**

In response to evolving challenges, EVAC conducted reviews to help inform the strategic and managerial shifts needed to ensure that the entity was fit for purpose. A review of the business and operating model was completed in 2020.

This review resulted in a recommendation to fully integrate the Partnership and the Fund, which would combine the Executive Committee and a Fund Steering Committee into a single decision-making body overseeing different working groups. At the time of audit some of the recommendations of the 2020 review were still being implemented.

EVAC’s governance document was finalized in May 2021. It summarizes the governance structure, including the composition and size, nomination and selection process, and membership terms of the Board and the Executive Committee, the working groups and Secretariat, and designates UNICEF’s Fund Support Office as funds custodian. (See Figure 2 for more details on the relationship between these bodies.)

OIAI reviewed the functioning of the Board and the Executive Committee and noted the following:

**Board.** According to the governance document, the EVAC Board is the highest decision-making body and is responsible for the strategic oversight of the Partnership and Fund, which includes advocating for increased resources for ending violence against children and assisting with mobilizing funding to sustain the Secretariat and the full functioning of the Partnership. Although the governance document outlines the composition of the Board, it does not define its size (i.e., the maximum number of members). The audit team was informed that the Board had decided not to limit the number of members, so that EVAC could benefit from as many high-profile champions...
as possible. At the time of the audit, the Board had 21 members. (See Figure 3 for a breakdown of the composition of the Board.)

OIAI notes that a UNICEF representative chaired the Board from 2019 to 2020, which constituted a potential conflict of interest as, at the time, UNICEF was also the host of the Partnership, custodian of the Fund, a grant recipient and a donor to the End Violence Secretariat. The Board’s expected meeting frequency is twice a year. However, it only met once in 2019 and once in 2020.

To provide good governance, the Board’s membership should offer a mix of expertise, skills, experiences and perspectives that effectively addresses the EVAC’s changing needs and provides appropriate challenges to the executive team. OIAI notes that there was geographic diversity in the Board, which indicates that this element was considered in the membership nomination process. However, with respect to the nomination and selection of Board members, the governance document simply states, “Additional members can be proposed by the Board, Executive Committee and Working Groups for consideration by the Board”. OIAI notes that this language could be enhanced by clarifying the different skills and expertise required and the need for geographic balance among Board members.

The existence of an Executive Committee means that some of the Board’s responsibilities revert to this smaller body, which can increase the risk that in practice, actual decision-making activities are in the hands of a few. This smaller representation could also dilute the knowledge and insight that would be available through the participation of all Board members. It is therefore essential that the accountabilities of each body be clarified. The types of decisions that can only be made by the Board which, according to the governance document, is the highest decision-making body, should be clearly defined. OIAI found that key elements such as risk management, performance of the EVAC, and workforce planning were not discussed by the Board, and the Board appeared to play more of an advisory role than a decision-making one.

**Executive Committee.** The governance document defines the Executive Committee as an essential coordination and decision-making body responsible for strategic planning, governance, performance monitoring, financial oversight and risk management of EVAC. (See Figure 4 for details on the composition of the Executive Committee.)

The established meeting frequency of the Executive Committee is four times a year, though in practice this was not the case. The Committee held three meetings in 2019, two meetings in 2020 and three meetings in 2021. The audit found that meeting documents were provided to members in advance, and actions to be implemented by the committee were recorded. However, key areas of the EVAC’s operations, such as the human resources plan and risk management, were not presented or discussed at Executive Committee meetings.

**Performance reviews.** Although the governance document mentions that the membership of the governance bodies should be reviewed as necessary, OIAI notes that no such reviews took place during the audit period. Furthermore, there was no requirement in place to regularly review the effectiveness of the governance bodies. The last review of the governance structure was
performed by a consultancy firm in 2020. That review noted several of the same points as this audit, namely that there is a need to redefine division of labour between the Board and the Executive Committee, clarify their accountabilities and support the two bodies so that they can better fulfil their mandates.

**SUGGESTED ACTION 1**

The Global Partnership and Fund to End Violence Against Children should strengthen its governance by:

(i) Instituting an annual effectiveness review, based on agreed criteria, that provides feedback on the strengths of the Board, Executive Committee, Working Groups and members, and highlights areas for further development;

(ii) More clearly defining the Board size and the criteria for nomination of Board members to ensure that appropriate skills and expertise are considered along with geographic diversity to ensure it is well equipped to carry out its responsibilities.

(iii) Ensuring the decision-making accountabilities of the Executive Committee and the Board are distinct and clearly delineated in the governance documents.

**Staff responsible:** Executive Director EVAC Secretariat  
**Implementation Date:** 31 July 2023

**2. Regulatory framework**

A robust regulatory framework facilitates risk-based decision-making, informs organizational improvement and protects assets. The absence of an overarching regulatory framework for the End Violence Partnership and Fund creates ambiguities in accountabilities and could result in losses.

The governance document and operational documents of the End Violence Partnership and Fund were developed in 2020 and updated in 2021. At the time of their development, a hosting agreement was being developed by UNICEF. In the absence of such an agreement, the accountabilities, responsibilities and reporting mechanisms of the Executive Director and the Secretariat were described across a range of documents, including:

- The standard contribution agreement between UNICEF and donors to the End Violence Fund;
- The standard grant confirmation letter signed by UNICEF and grantees on behalf of the End Violence Fund;
- The Executive Director’s job description;
- UNICEF’s internal standard operating procedures.

Although those documents defined some aspects of the relationship between UNICEF and the hosted entity, OIAI found that the complex relationship could not be effectively managed through the disparate documents. The audit found that, with the exception of those for the UNICEF Funds Support Office, the governance and operational documents of EVAC did not clearly articulate all the roles and responsibilities of UNICEF as the EVAC Partnership and Fund host. In response to requests from UNICEF-hosted funds, UNICEF is currently developing a hosting agreement to clarify the respective roles and responsibilities of UNICEF and the UNICEF-hosted entities, which will be finalised in consultation with the hosted entities.
SUGGESTED ACTION 2

As soon as a hosting agreement between UNICEF and the Global Partnership and Fund to End Violence Against Children is finalised, the End Violence Board, through the Secretariat, should ensure that all accountabilities, responsibilities and reporting mechanisms agreed in the hosting agreement are incorporated into the End Violence governance documents.

Staff responsible: Deputy Director EVAC Secretariat
Implementation Date: 31 December 2023

3. Staff management

The staffing structure and staffing level of the End Violence Secretariat were not aligned with its programme priorities, which could impact its ability to further its aims and objectives. The End Violence Secretariat should develop a human resources plan that is aligned with programme priorities and the financial resources available.

In August 2020, the End Violence Partnership conducted an exercise aimed at strengthening the Secretariat’s capacity to deliver the programme priorities agreed to by the governing bodies in the context of the COVID-19 pandemic. The exercise showed that staff costs accounted for two-thirds of the Secretariat’s budget. As a result, in 2021, the number of posts at the Partnership was reduced from 12 to 10. The 2021 organization chart in Figure 5 below shows the current staff structure, which includes temporary posts under consultant contracts.

Figure 5: Organization chart of the End Violence Partnership
Location. In March and September 2021, two positions were transferred to Geneva to place those staff closer to partners and grantees and facilitate site visits and in-person meetings. The expectation was that this change would result in cost savings. However, OIAI found that a cost–benefit analysis of this move had not been conducted. There was no evidence that a cost assessment of the staff move was presented to or approved by the Board, which has fiduciary responsibility. UNICEF’s flexible work arrangement procedure states that if staff telework outside their assigned duty station for more than three months, a change of entitlements will occur. The flexible working arrangement was not appropriately recorded in the system and as such it was not clear whether it adhered to UNICEF policy. The Secretariat is required to ensure that all flexible work arrangements are appropriately recorded in UNICEFs’ corporate systems.

Staff management. The staff of the End Violence Secretariat are employees of UNICEF and therefore subject to the relevant UNICEF staff rules on employment. OIAI reviewed the recruitment of five Secretariat staff conducted during the audit period and noted that the process followed UNICEF rules and regulations. All positions had a valid job description, the recruitment went through a competitive selection process, and the performance evaluation forms for staff in the sample were completed in timely manner.

The Executive Director of the Secretariat has reporting lines to the Chair of the Board, the Executive Committee and UNICEF. While the End Violence governance document set out the Executive Director’s accountability to the Chair of the Executive Committee, it did not include the Executive Director’s reporting line to UNICEF with respect to administrative matters, as described in the Executive Director’s job description. The governance document describes the hiring and performance management processes for the Executive Director but does not articulate termination or separation procedures for this position, or any other Secretariat staff, during an active contract period. Therefore, certain aspects of the process are not clear for all staff of the End Violence Secretariat under UNICEF contracts.

SUGGESTED ACTION 3

The Global Partnership and Fund to End Violence Against Children should:

i. Consider putting in place a staff decentralization strategy that includes an affordability analysis. This strategy should be aligned with the 2022-2024 strategic plan and resource mobilization projections, and should be approved by the Executive Committee and, if necessary, endorsed by the Board.

ii. Coordinate with DFAM and DHR on the appropriate notifications and levels of approval that are required for the changes in staff duty station and transnational teleworking.

iii. Clarify, together with UNICEF as host, the accountabilities for the hiring and firing of the Executive Director, as well as the UN stipulated rules and regulations pertaining to the protection and rights of the staff member in that process. These procedures should be included in the hosting agreement.

Staff responsible: Deputy Director EVAC Secretariat
Implementation Date: 31 July 2023

4. Contractors and consultants

Medium
The pervasive use of short-term contracts to perform staff functions may result in a lack of clarity regarding accountability for deliverables.

Consultants can help management address challenges in areas where staff expertise is lacking. From 2019 to 2021, EVAC incurred US$4.19 million in expenses related to contractual services, mostly for individual contractors and consultants. OIAI reviewed documents relating to a sample of 10 individual contractors and consultants and noted the following:

**Use of consultants for staff functions.** UNICEF’s procedure on consultants’ states that “consultants and individual contractors may be engaged only when the assignment is of a temporary nature, outputs are measurable, and the tasks are to be performed and completed within a limited and specified period of time”. OIAI noted that, contrary to this procedure, the Secretariat made prevalent use of consultants to perform regular staff functions. The End Violence Secretariat indicated that 22 out of 38 individuals contracted (for approximately US$3.65 million worth of services) during the audit period performed regular staff functions, citing funding constraints as the reason for this use of consultants.

Between 2019 and 2021 the Secretariat spent US$6.5 million on staff and US$3.6 million on consultants performing staff functions. The expenditure on staff functions thus accounted for 72 per cent of the Secretariat’s budget. In this regard, OIAI notes that the Secretariat had not performed an affordability analysis based on the full-time equivalent (FTE) for the staff functions performed by consultants. In the absence of this information, it is not possible to quantify the true extent of FTEs employed by the End Violence Partnership to pursue its objectives. (See also Observation 3 on staff structure and management, which highlights the need to reassess the staffing structure.)

OIAI found that, in general, the Secretariat conducted evaluations, which assessed the performance of consultants against their contracts. However, the work performed by the individual contractors and consultants was not based on specific outputs. The tasks performed were generic in nature and more in line with positions performing ongoing functions and the contractors were paid in consistent monthly instalments, akin to a salary. The Secretariat did not strengthen the time records for such contractors, including specifically tracking the number of days worked, leave days and other absences, particularly for those working remotely.

**SUGGESTED ACTION 4**

The Secretariat of the Global Partnership and Fund to End Violence Against Children should ensure the appropriate use of consultant contracts by:

(i) Analysing the costs and affordability of the full-time equivalents of consultants performing staff functions, so that the true staffing costs of operating the Secretariat are reflected in its budget;

(ii) Ensuring that work performed by consultants is linked to clear and specific deliverables;

(iii) Strengthening time tracking mechanisms for individuals employed on a monthly, lump-sum basis.

**Staff responsible:** Deputy Director EVAC Secretariat

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4 A full-time equivalent is a unit to measure employed persons in a way that makes them comparable although they may work a different number of hours per week. The workforce of an entity or activity can then be added up and expressed as the number of full-time equivalents.
5. Partnership and grantees

The standard grant confirmation letters signed by UNICEF with EVAC grantees may not adequately reflect their relationship with the End Violence Partnership and Fund.

The End Violence Partnership and Fund has developed and implemented two partnership strategy documents to guide its programmes, one covering 2019 to 2021 and the other covering 2022 to 2024. During the period covered by this audit, the Fund disbursed more than US$41 million to 113 grantees (see Figure 6 below for details).

*Figure 6: Number of grantees and amount of disbursements, by year (2019 to February 2022) shown in US dollars*

The term ‘grantees’ refers to organisations that are direct recipients of EVAC funding. OIAI reviewed the records of a sample of 16 grantees, which received grants amounting to US$17.7 million, and noted the following:

**Grantee selection.** Grantees are selected using one of three types of selection processes: open call for expressions of interest (competitive selection process), a targeted invitation to apply for funding, and single sourcing (whereby the grantee is selected directly). OIAI noted that 7 of the 16 grantees sampled were selected by means of an open call for expressions of interest; 8 received targeted invitations to apply for funding; and 1 grantee was directly selected. The grantee selected via single sourcing was implementing activities that began in 2018 and were carried out by UNICEF’s child protection section.

OIAI noted long delays in the grantee selection process, which could affect programme implementation. The Secretariat explained that sometimes, delays were sometimes due to the complexity of the activities to be undertaken and/or to UNICEF’s due diligence processes, which are performed bilaterally between UNICEF and the grantee. OIAI was informed that the End Violence Secretariat will be rolling out a grant management system designed to support the full grant management cycle, streamline work processes and facilitate interaction with grantees.

**Contracting modality.** UNICEF’s procedures for managing Civil Society Organization (CSO) partnerships indicates that the Harmonized Approach to Cash Transfers (HA Clinton) does not apply to relationships with CSOs where the primary purpose is to obtain the goods or services. For the Partnership, each grantee receives a standard grant confirmation letter from UNICEF. These letters are linked to programme documents agreed between the grantee and the End Violence Partnership. OIAI noted, however, that in several instances, grantees were under a contract modality with UNICEF that did not reflect the nature of the relationship with the vendor or partner. For example, a grantee providing a technological solution to prevent child sexual abuse and

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5 The Harmonized Approach to Cash Transfers (HA Clinton) is an operational framework for transferring cash to government and non-government implementing partners with the objective that the transaction costs of managing cash transfers might be reduced and implementing partner capacity to manage cash resources effectively strengthened.
exploitation was receiving a cash transfer under the HACT. However, the use of HACT may not have been appropriate in this case. The audit team was informed that the UNICEF grant confirmation letter is the only contract modality available to establish a relationship with a grantee.

**SUGGESTED ACTION 5**

The Secretariate of the Global Partnership and Fund to End Violence Against Children should, in coordination with UNICEF, strengthen its management of grantees and oversight of programme implementation by:

(i) Identifying the bottlenecks in the grantee due diligence and contracting process;
(ii) identifying the appropriate additional contracting modalities beyond the standard grant confirmation letter, that reflect the substance of different underlying transactions between partners or vendors and the End Violence Partnership.

**Staff responsible:** Deputy Director EVAC Secretariat  
**Implementation Date:** 31 July 2023

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**6. Results management framework**

Regular information and evidence on the effectiveness of the End Violence Partnership and Fund is needed to enable the Secretariat, stakeholders and funders to prioritize and allocate resources in a manner that enhances the ability to achieve measurable change.

The End Violence Against Children Fund was launched in 2016. In 2018 a review was commissioned to strengthen operational effectiveness in four areas: Governance and structure; Strategic leadership and positioning; Investment approach and process; and Monitoring, evaluating, and learning. The review made several observations regarding the need to articulate the Fund’s unique value proposition and desired outcomes and whether the End Violence Partnership and Fund would be an incubator of ideas or a large fund focused on scaling works. In 2020 a consulting firm was contracted to undertake another review of the business and operating model. That review also recommended that the Partnership should clarify its value proposition for partners and donors and concentrate its efforts and resources on fewer areas that offer greater potential for yielding measurable outcomes.

OIAI assessed implementation of the results framework, taking into consideration the recommendations of the operational reviews, and noted the following:

**Value proposition:** Four funding priorities were extended and included in the 2022-2024 strategic plan for the Partnership:

1. responding to online violence, abuse and exploitation (Safe Online);
2. reducing violence in and through schools (Safe to Learn);
3. ending corporal punishment in all settings; and raising awareness, stimulating leadership commitment to action and establishing a standard of national violence prevention in a large number of countries (Pathfinding); and
4. promoting parenting support (Safe at Home).

Safe Online was the first area of action to be funded and it continues to be the Partnership's largest and best funded area of work. OIAI notes that there are a number of other international
actors and initiatives in the child protection space, including the African Partnership to End Violence against Children, the World Health Organization global plan of action to address interpersonal violence, in particular against women and girls, and against children, and UNICEF itself. While the End Violence Partnership has different interactions or agreements in place with some of these actors, there is still a need for it to define a clear value proposition and coordinate with other child rights actors to prevent competition for already scarce resources and avoid disparate approaches with minimal impacts.

Performance management: OIAI noted that the End Violence Secretariat produces a progress report that broadly covers gains towards ending violence against children without specifically mentioning the Partnership’s activities or providing a clear description of how the Partnership contributed to those gains. For example, the 2020 annual report describes the implementation of activities related to the Partnership’s priorities (in accordance with indicators such as number of multi-stakeholder events organized) and activities performed by other actors in the child protection space. However, the impact of Partnership activities is not measured. The audit team was informed that annual reports are not intended as results reports, where achievements should be aligned to strategic outcomes/outputs, but that results reports are provided to individual donors who request them. OIAI notes that the Partnership’s 2022-2024 strategy contains indicators in the results framework that should be able to demonstrate the Partnership’s contributions to outputs. The Fund’s ability to achieve contributions that can be translated into initiatives and programmes at scale, and thus demonstrate its impact, is key to its continuity. There was no evidence that the Board performs periodic assessments of the Partnership’s contributions to its outcomes and vision, or of its ability to sustainably fund programmes at a scale that achieves impact.

In 2021, the Secretariat contracted a consultancy firm to perform an evaluation of the flagship programme, Safe Online. As of April 2021, the End Violence Fund had raised US$75.5 million for the Safe Online portfolio, which constituted a significant portion of total funds raised. The evaluation found that the Partnership lacked the ability to report on how the Safe Online initiative contributed to the evidence base, which makes it difficult to articulate the effectiveness of the programme and its impact on the wider system. The evaluation also found that there was a lack of strong evidence of progress against the impact-level indicators of the Safe Online initiative. If not addressed, these key issues could negatively affect the Partnership’s ability to achieve its objectives.

Secretariat costs: Between 2019 and 2021, the End Violence Fund received US$73 million in contributions, of which 55 per cent was transferred to grantees and 22 per cent was used to cover Secretariat costs. The actual expenses recorded during the period under audit related to the major categories of staff costs and contractual services costs are provided in Figure 7 below.

Figure 7: Expenses of the End Violence Partnership, 2019 to December 2021

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6 The full title is Global plan of action on strengthening the role of the health system, within a national multisectoral response, to address interpersonal violence, in particular against women and girls, and against children, available at https://apps.who.int/gb/ebwha/pdf_files/WHA74/A74_21-en.pdf
SUGGESTED ACTION 6

The Global Partnership and Fund to End Violence Against Children should enhance the results management framework by:

(i) Clearly defining the Partnership’s value proposition with regard to child protection counterparts;
(ii) Putting in place mechanisms and milestones for the periodic assessment of the Partnership and Fund’s contribution to its outcomes and vision and ability to fund impactful programmes and initiatives.

**Staff responsible:** Executive Director EVAC Secretariat

**Implementation Date:** 31 July 2023

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7. Risk management

*The End Violence Partnership and Fund lacks a defined risk management practice in its governance documents, which affects how key risks are managed. There is also a lack of oversight over risk management processes.*

The Partnership’s governance documents do not elaborate on how it will align its risk management practices to those set out in the UNICEF policy on enterprise risk management. OIAI notes that the ‘risk management framework’ referred to in EVAC’s operational handbook is actually a risk register.

**Risk management principles and practices.** According to the standard contribution agreement signed between UNICEF and contributors to the End Violence Fund, the End Violence Secretariat
is operated and administered under UNICEF regulations, policies and procedures. This includes the UNICEF policy on enterprise risk management. However, neither the Partnership’s governance document nor its operational handbook refer to the UNICEF risk management policy or the principles and practices that will be adopted by the Partnership to ensure alignment with UNICEF’s risk management policies.

Management of key risks. As the Secretariat does not have access to UNICEF’s risk management tool (eGRC), it used a risk register to manage risks. OIAI notes that the risk identification and assessment approach do not provide clear links between identified risks and organizational objectives.

The Partnership’s key risks have not been identified, nor has its risk appetite and corresponding mitigants been defined. For example, the mitigation action to respond to the risk that the Secretariat and Fund are not sustainable due to lack of flexible, long-term funding is to activate a Resource Mobilization Advisors group. Clear principles and procedures on risk appetite would help determine whether this singular action could reduce the risk to an acceptable level, whether the risk should be escalated, or additional concrete actions should be taken.

OIAI also notes that only operational risks impacting the End Violence Secretariat have been identified, without consideration of risks to the objectives of the End Violence Partnership and Fund. Although the operational handbook requires all grantees to produce a full risk assessment during programme development, it is unclear how this feeds into the Partnership’s overall risk management approach. All of these issues point to weaknesses in the management of key risks.

Oversight of key risks. Although the governance document specifies that the Executive Committee has oversight of finance matters and risk management of the End Violence Partnership, Fund and Secretariat, OIAI found no evidence that the Committee discussed management of organizational risk in its meetings. This indicates a lack of oversight over risk management processes. There is no requirement for the risks to be presented to and discussed by the Board, which is the Partnership and Fund’s ultimate decision-maker.

**SUGGESTED ACTION 7**

The Global Partnership and Fund to End Violence Against Children should enhance the effectiveness of its risk management processes by:

(i) Developing risk management principles and practices that ensure organizational alignment with the UNICEF enterprise risk management policy, including regular assessment of risks to objectives;

(ii) Ensuring that the governance bodies set the organization’s risk appetite and tolerance levels;

(iii) Ensuring that the governance bodies charged with oversight of risk management include risk management, periodically, as a meeting agenda item.

**Staff Responsible:** Deputy Director EVAC Secretariat

**Implementation Date:** 31 May 2023

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**8. Ethics and organizational culture**
The audit found that the End Violence Partnership and Fund did not address elements of organizational culture, such as diversity, equity and inclusion in its operational documents. Gaps in a hosted partner’s ethics framework, if not managed, could impact staff performance and ultimately the success of the partnership and UNICEF’s credibility.

UNICEF adheres to an ethical organizational culture premised on its core values of care, respect, integrity, trust, accountability and sustainability, and the values outlined in the Code of Ethics for UN Personnel, which include independence, loyalty, impartiality, integrity, accountability and respect for human rights. The End Violence governance document and operational handbook incorporated some elements of an ethics framework, including provisions on managing conflicts of interest. However, OIAI noted several weaknesses in the ethics framework and provisions on organizational culture and prevention of sexual exploitation and abuse, as follows:

**Ethics.** The governance document does not address how key elements of an ethics framework, such as a code of conduct, sexual harassment policy and provisions on abuse of authority and whistleblower protection, apply to the End Violence Partnership and Fund and its staff.

**Conflicts of interest.** The governance document and operational handbook focus on managing conflicts of interest, including those related to the Fund’s custodian, members of working groups and governance bodies and grantees. The conflicts of interest provisions call solely for self-disclosure and do not provide for a monitoring mechanism for the identification and resolution of potential or actual conflicts of interest. The governance document states that the organization will develop such guidance. This guidance has yet to be developed and the status of monitoring mechanisms for managing conflicts of interest is therefore unclear.

**Organizational culture.** The governance document and operations manual do not contain any statements of intent on ensuring the Secretariat will be diverse, equitable and inclusive, or requirements to report on implementation of those values.

**Prevention of sexual exploitation and abuse and child safeguarding.** The operational manual states that the End Violence Partnership and Fund operates under UNICEF’s regulatory regime on child safeguarding and protection from sexual exploitation and abuse. The organization also has developed its own child safeguarding policy, which complements UNICEF’s policy and was approved by the Partnership Board in July 2019. OIAI notes that the organization is currently in the process of developing its minimum standards for child safeguarding. The monitoring and reporting processes on child safeguarding and protection from sexual exploitation and abuse were not clarified in the operational manual.

<table>
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<tr>
<th>SUGGESTED ACTION 8</th>
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<tr>
<td>The Global Partnership and Fund to End Violence Against Children should strengthen its organizational ethics and culture, and child safeguarding practices by:</td>
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<tr>
<td>(i) Articulating how necessary elements of ethics and integrity, including a code of conduct, sexual harassment policy, provisions to prevent and address abuse of authority and whistleblower protections will be applied by EVAC to its operations and staff;</td>
</tr>
<tr>
<td>(ii) Ensuring the governing bodies adopt an organizational statement of intent with regard to diversity, equity and inclusion, and mechanisms for implementing and reporting on those values;</td>
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UNICEF’s Child Safeguarding Policy sets out the organization’s commitment to minimizing risks of harm to children arising from its programmes, operations, personnel and partners.
(iii) Implementing mechanisms for monitoring and reporting on child safeguarding and prevention of sexual exploitation and abuse.

**Staff Responsible:** Executive Director EVAC Secretariat  
**Implementation Date:** 31 July 2023
Definitions of Audit Observation Ratings

To assist management in prioritizing the actions arising from the audit, OIAI ascribes a rating to each audit observation based on the potential consequence or residual risks to the audited entity, area, activity or process, or to UNICEF as a whole. Individual observations are rated as follows:

<table>
<thead>
<tr>
<th>Rating</th>
<th>Description</th>
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<tr>
<td>Low</td>
<td>The observation concerns a potential opportunity for improvement in the assessed governance, risk management or control processes. Low-priority observations are reported to management during the audit but are not included in the audit report. Action in response to the observation is desirable.</td>
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<tr>
<td>Medium</td>
<td>The observation relates to a weakness or deficiency in the assessed governance, risk management or control processes that requires resolution within a reasonable period of time to avoid adverse consequences for the audited entity, area, activity or process.</td>
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<tr>
<td>High</td>
<td>The observation concerns a fundamental weakness or deficiency in the assessed governance, risk management or control processes that requires prompt/immediate resolution to avoid severe/major adverse consequences for the audited entity, area, activity or process, or for UNICEF as a whole.</td>
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Definitions of Overall Audit Conclusions

The above ratings of audit observations are then used to support an overall audit conclusion for the area under review, as follows:

<table>
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<tr>
<th>Conclusion</th>
<th>Description</th>
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<tr>
<td>Satisfactory</td>
<td>The assessed governance, risk management or control processes were adequate and functioning well.</td>
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<tr>
<td>Partially Satisfactory, Improvement Needed</td>
<td>The assessed governance, risk management or control processes were generally adequate and functioning but needed improvement. The weaknesses or deficiencies identified were unlikely to have a materially negative impact on the performance of the audited entity, area, activity or process.</td>
</tr>
<tr>
<td>Partially Satisfactory, Major Improvement Needed</td>
<td>The assessed governance, risk management or control processes needed major improvement. The weaknesses or deficiencies identified could have a materially negative impact on the performance of the audited entity, area, activity or process.</td>
</tr>
<tr>
<td>Unsatisfactory</td>
<td>The assessed governance, risk management or control processes were not adequately established or not functioning well. The weaknesses or deficiencies identified could have a severely negative impact on the performance of the audited entity, area, activity or process.</td>
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