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Proposed programme budget for 2022

Programme planning

Proposed programme budget for 2022

Part IX

Internal oversight

Section 30

Internal oversight

Programme 26

Internal oversight

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* [A/76/50](#).

** In keeping with paragraph 11 of resolution [72/266 A](#), the part consisting of the programme plan and programme performance information is submitted through the Committee for Programme and Coordination for the consideration of the General Assembly.

*** In keeping with paragraph 11 of resolution [72/266 A](#), the part consisting of the post and non-post resource requirements is submitted through the Advisory Committee on Administrative and Budgetary Questions for the consideration of the General Assembly.



Foreword

The purpose of the Office of Internal Oversight Services (OIOS) is to assist the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through the exercise of internal audit, inspection and evaluation, and investigation functions.

In 2022, OIOS will prioritize oversight activities in the following areas: (a) the provision of support to Member States in the implementation of the Sustainable Development Goals; (b) the response to the coronavirus disease (COVID-19) pandemic and the lessons learned on United Nations system coherence and business continuity; (c) the implementation of the Secretary-General's reforms of the management, peace and security, and development pillars; (d) the strengthening of organizational culture on the basis of respect, equality and results; and (e) the implementation of the Secretary-General's strategies on data, gender parity and environmental sustainability.

The programme plan for 2022 aims at maximizing the relevance and impact of OIOS activities and their cohesion with those of the Board of Auditors and the Joint Inspection Unit.

We will continue to improve the formulation, tracking and follow-up of OIOS recommendations, with the aim of further strengthening the actions taken by the Organization to improve risk management and to address accountability issues.

We will closely manage our financial and human resources to deliver expected results ethically, efficiently and economically.

For all of us in OIOS, the goal is to maximize the contribution of the Office to the work of the Organization.

(Signed) **Fatoumata Ndiaye**
Under-Secretary-General for Internal Oversight Services

A. Proposed programme plan for 2022 and programme performance for 2020

Overall orientation

Mandates and background

- 30.1 The Office of Internal Oversight Services (OIOS) is responsible for assisting the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through the provision of internal audit, inspection and evaluation, and investigation services. The mandate derives from the priorities established in relevant General Assembly resolutions and decisions, including resolutions [48/218 B](#), [54/244](#), [59/272](#), [64/263](#), [69/253](#) and [74/257](#). The Office will continue to maintain its operational independence in carrying out its objectives.
- 30.2 Through internal audit, the Office examines, reviews and appraises the use of the financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates and ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies; and undertakes performance audits to assess responsiveness to the requirements of programmes and legislative mandates and the effectiveness of the system of internal control of the Organization.
- 30.3 Through programme evaluations and inspections, the Office evaluates the efficiency and effectiveness of the implementation of the programmes and legislative mandates of the Organization.
- 30.4 Through investigations, the Office investigates reports of violations of United Nations regulations, rules and pertinent administrative issuances and transmits to the Secretary-General the results of such investigations, together with appropriate recommendations to guide the Secretary-General in deciding on jurisdictional or disciplinary action to be taken.
- 30.5 The Office may also provide support and advice to management on the effective discharge of their responsibilities and on the implementation of recommendations, and facilitate self-evaluation by programme managers through appropriate methodological support.
- 30.6 The Independent Audit Advisory Committee continues to provide the Office with advice to strengthen the programme's risk-based planning and budgeting through the use of capacity gap assessments as a basis for identifying the resources needed by the Office to implement its mandate effectively and efficiently.

Strategy and external factors for 2022

- 30.7 In support of the Secretary-General's focus on building a more sustainable and inclusive future and on reforming the Organization to better deliver against this vision, the strategy for 2022 prioritizes the programme's activities in the following areas: (a) the provision of support to Member States on the implementation of the Sustainable Development Goals; (b) the response to the coronavirus disease (COVID-19) pandemic and the lessons learned on United Nations system coherence and business continuity; (c) the implementation of the Secretary-General's reforms of the management, peace and security, and development pillars; (d) the strengthening of organizational culture on the basis of respect, equality and results; and (e) the implementation of the Secretary-General's strategies on data, gender parity and environmental sustainability.
- 30.8 Effective engagement with the senior leadership of the Organization will help the programme identify risks to the Organization and provide timely assurance and advice on issues related to the efficient, economical, effective and ethical management of the Organization's resources.
- 30.9 For 2022, the Office's planned deliverables and activities reflect strengthened approaches that incorporate lessons from the COVID-19 pandemic. Such planned deliverables and activities include

oversight assignments that focus on the impact on programme results and outcomes of the United Nations response to COVID-19. Specific examples of such planned deliverables and activities are provided under subprogrammes 1 and 2.

- 30.10 With regard to cooperation with other entities at the global, regional, national and local levels, the Office coordinates its work with the Board of Auditors and the Joint Inspection Unit, and liaises as appropriate with relevant offices involved in the internal justice system of the Organization.
- 30.11 With regard to inter-agency coordination and liaison, the Office is a participating member of the Representatives of Internal Audit Services of the United Nations Organizations, the United Nations Representatives of Investigative Services and the United Nations Evaluation Group. The programme cooperates closely with academia through the United Nations System Staff College and the “evaluation practitioners exchange” seminars of the United Nations Evaluation Group, which also involve members of the international and national evaluation communities, including EvalPartners.¹
- 30.12 With regard to external factors, the overall plan for 2022 is based on the planning assumption that the Office will have unimpeded access to the Organization’s staff and its records and other required information.
- 30.13 With regard to the COVID-19 pandemic, the programme plan is based on the assumption that the proposed deliverables and activities for 2022 will be feasible to implement. However, if the pandemic were to continue to have an impact on the planned deliverables and activities, they would be adjusted during 2022 within the scope of the overall objectives, strategies and mandates. Any such adjustments would be reported as part of the programme performance information.
- 30.14 The Office integrates a gender perspective in its operational activities, deliverables and results, as appropriate. Subprogramme 1 assesses gender-related risks and includes appropriate audit coverage. Subprogramme 2 conducts its evaluations in accordance with relevant General Assembly resolutions and in line with United Nations Evaluation Group guidance documents. Subprogramme 3 has developed a gender-responsive, victim-centred methodology for investigations of sexual exploitation and abuse and workplace sexual harassment.
- 30.15 The Office is committed to pursuing the goals of inclusion and empowerment of persons with disabilities and will report on its performance against the accountability framework contained in the United Nations Disability Inclusion Strategy. In 2022, the Office’s work will also cover the Organization’s activities to implement the Strategy.
- 30.16 The Office will strive to maintain a working environment that emphasizes responsibility for results and fosters harmony, learning and professionalism. The Office will focus on ensuring that staff are equipped with the knowledge and skills necessary to effectively propose solutions to address risks and gaps in implementing the Secretariat’s data, gender parity, environment and disability strategies; the programmatic integration of the COVID-19 response; and the increased delegation of authority to the field with improved focus on results. This will translate, for example, to the strengthening of the generic job profiles for auditors with the inclusion of a requirement for data analytics skills. OIOS will also enhance methodological guidance for thematic and outcome evaluations of programmes, including for peacekeeping components, and finalize guidance to incorporate COVID-19 response and lessons learned into evaluation designs. The Office will also incorporate the implementation of gender parity, environmental concerns and disability inclusion into all relevant oversight activities. Subprogramme 3 will strengthen the use of data that is readily available to inform investigation planning. In addition, using the web-based, analytical functionality of TeamMate, the programme will strengthen its communication and reporting capacity with regard to following up on recommendations.

¹ EvalPartners, formed by the International Organization for Cooperation in Evaluation and the United Nations, is an innovative partnership whose members are civil society organizations and voluntary organizations for professional evaluation.

Programme performance in 2020

Impact of COVID-19 on programme delivery

- 30.17 During 2020, the COVID-19 pandemic had an impact on the planned deliverables and activities of the Office. The Office had to remotely implement oversight activities that are normally undertaken in person or accomplished through direct observation. It also had to cancel or postpone several planned internal audit and evaluation assignments. Specific examples of the impact are provided under each of the three subprogrammes. The change in approach and the postponement and cancellation of planned deliverables and activities also had an impact on the expected results for 2020, as described in the programme performance under subprogrammes 1 and 2.
- 30.18 At the same time, however, the Office identified new activities and modified planned activities within the overall scope of the objectives of the programme, in order to support entities on issues emerging during the COVID-19 pandemic. Those modifications included, for example: additional advisory services to support risk assessments in response to COVID-19 for field missions; support at Headquarters for the Department of Operational Support in the pre-audit of emergency procurement related to COVID-19; and support for the Organization generally by providing a theory of change in support of the COVID-19-related risk assessment. A summary of these activities is provided under subprogrammes 1 and 2.
- 30.19 Reflecting the importance of continuous improvement, and as part of its efforts to build back better, the programme will mainstream lessons learned and best practices related to the adjustments to and adaptation of its programme owing to the COVID-19 pandemic. Specific examples and lessons learned include the critical need for the programme to further its knowledge of, and effective access, to the information and communications technology (ICT) systems and data that the Office relies on to perform its function. The programme plans to develop the OIOS data strategy to strengthen its organizational resilience to disruptions and ensure business continuity.

Legislative mandates

- 30.20 The list below provides all mandates entrusted to the programme.

General Assembly resolutions

48/218 B	Review of the efficiency of the administrative and financial functioning of the United Nations	61/275	Terms of reference for the Independent Audit Advisory Committee and strengthening the Office of Internal Oversight Services
60/1	2005 World Summit Outcome	74/257	Review of the implementation of General Assembly resolutions 48/218 B, 54/244, 59/272, 64/263 and 69/253
61/245	Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies		

Deliverables

- 30.21 Table 30.1 lists all cross-cutting deliverables, by category and subcategory, for the period 2020–2022.

Table 30.1
Cross-cutting deliverables for the period 2020–2022, by category and subcategory

<i>Category and subcategory</i>	<i>2020 planned</i>	<i>2020 actual</i>	<i>2021 planned</i>	<i>2022 planned</i>
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	2	2	2	2
1. Report on the activities of the Office of Internal Oversight Services (Part I)	1	1	1	1
2. Report on the activities of the Office of Internal Oversight Services (Part II)	1	1	1	1
Substantive services for meetings (number of three-hour meetings)	37	18	19	31
3. Meetings of the Fifth Committee	8	8	8	8
4. Meetings of the Committee for Programme and Coordination	21	4	3	17
5. Meetings of the Advisory Committee on Administrative and Budgetary Questions	4	2	4	2
6. Meetings of the Independent Audit Advisory Committee	4	4	4	4
B. Generation and transfer of knowledge				
Seminars, workshops and training events (number of days)	–	3	4	2
7. Training on the Office of Internal Oversight Services recommendation monitoring system	–	3	4	2
Publications (number of publications)	2	1	2	1
8. Semi-annual report to the Secretary-General	2	1	2	1
C. Substantive deliverables				
Consultation, advice and advocacy: expert advice to management on cross-cutting issues related to governance, risk management and control, as well as the results of oversight activities.				
Databases and substantive digital materials: maintenance of a comprehensive database and dashboard for monitoring the status of implementation of the approximately 1,000 open recommendations of the Office.				
D. Communication deliverables				
Outreach programmes, special events and information materials: content on communications platforms, briefings and presentations on oversight activities.				

Evaluation activities

- 30.22 While OIOS is not evaluated, its subprogrammes follow internal oversight professional requirements to complete an external quality assessment every five years at a minimum.

Programme of work

Subprogramme 1 Internal audit

Objective

- 30.23 The objective, to which this subprogramme contributes, is to improve the efficiency, economy, effectiveness and impact of the Organization's programmes, in keeping with best management practices.

Strategy

- 30.24 To contribute to the objective, the subprogramme will conduct internal audit activities to recommend improvements to key controls and processes and identify accountability issues. In 2022, particular attention will be given to how COVID-19 has influenced changes in key controls and processes.

- 30.25 The subprogramme will further focus on work with the Department of Management Strategy, Policy and Compliance to provide advice on the implementation of the recommendations emerging from the review of the United Nations Secretariat accountability system, which the subprogramme conducted jointly with subprogramme 2. This review will provide context for several other activities of the subprogramme to cover entity performance with regard to the implementation of delegated authority and the implementation of statements of internal control, for example.
- 30.26 The subprogramme will strive to apply best-practice audit techniques and strengthen its capacity to use ICT systems and data, drawing from lessons learned in 2020 during the COVID-19 pandemic. The launch of an enhanced web-based audit management system will continue to strengthen the audit management process and facilitate the monitoring of recommendations. The subprogramme will also apply the findings of the 2020 self-assessment on the relevant internal audit standards, including by improving the risk assessment methodology and its documentation methods. It will strengthen work planning processes to ensure that United Nations cross-cutting priority areas are mainstreamed into internal audit assignments and increase the use of data analytics to monitor workplan implementation in a dynamic environment. In addition, it plans to commission an external quality assessment according to internal oversight professional requirements.
- 30.27 The above-mentioned work is expected to result in the increased efficiency, economy and effectiveness of the work of the Organization and greater impact on results.

Programme performance in 2020

- 30.28 Programme performance in 2020 includes the below result that emerged during 2020, as well as programme performance presented under results 1 and 2 below.

Strengthened internal control framework for sustained performance and enhanced transparency of the Organization

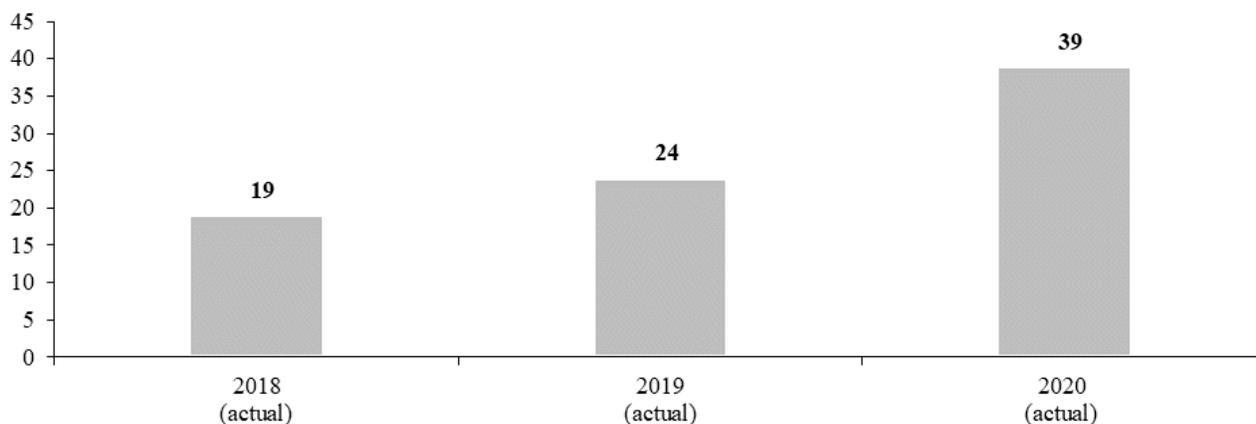
- 30.29 Through the conduct of internal audits, the subprogramme aimed at strengthening governance, risk management and control processes in entities and areas covered by the 2020 internal audit workplan. The subprogramme issued 93 audit reports and advisory memorandums to programme managers containing 377 recommendations. They included: 27 reports for entities under the regular budget; 30 for entities funded by the support account for peacekeeping operations; and 36 for entities that receive extrabudgetary funding (including 17 for the Office of the United Nations High Commissioner for Refugees (UNHCR) and 7 for the United Nations Joint Staff Pension Fund).
- 30.30 Governance systems are key controls for sustained performance and enhanced transparency in mandate implementation. In 2020, audits conducted by the subprogramme covered activities in the areas of governance mechanisms and related processes in the Office of Investment Management of the United Nations Joint Staff Pension Fund (as requested by the General Assembly), and, in the Secretariat, those related to procurement and supply chain management, data protection and privacy, and document management systems. For the latter audits, recommendations aimed at strengthening governance processes, such as guidance for business continuity for unforeseen situations (e.g., COVID-19). Other audited areas included the initial response by the African Union-United Nations Hybrid Operation in Darfur (UNAMID) and the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO) to the COVID-19 pandemic.
- 30.31 Directly related to the strengthening of the Secretariat's internal control framework, the subprogramme, at the request of the Department of Management Strategy, Policy and Compliance, provided advice on the design of the statements of internal control in the areas of procurement, human resources and logistics, and of the self-assessment checklist on performance reporting to be completed by entities.

Progress towards the attainment of the objective, and performance measure

- 30.32 The above-mentioned work contributed to the objective, as demonstrated by the implementation of 39 per cent of recommendations to address risks related to internal control by their target date (see figure 30.I).

Figure 30.I

Performance measure: percentage of recommendations to address risks related to internal control implemented by target date



Note: Not including advisory memorandums or other advice provided to entities.

Impact of COVID-19 on subprogramme delivery

- 30.33 Owing to the impact of COVID-19 during 2020, the subprogramme changed its internal audit approach and cancelled or postponed a number of deliverables. The subprogramme was able to conduct audit activities remotely, but the activities took longer to complete as not all documents were available electronically. While OIOS was able to maintain access to staff through videoconferencing, the access was not of the same quality as in-person interactions. Physical verifications, the assessment of soft controls and the assessment of ICT infrastructures were difficult to implement. The constraints resulted in the cancellation of 53 planned deliverables. These changes had an impact on the programme performance in 2020, as specified in result 2 below.
- 30.34 At the same time, however, the subprogramme identified 24 additional activities to support departments on issues emerging during COVID-19, within the overall scope of its objectives. New assignments related to the impact of COVID-19 were added, including a review of management actions to ensure business continuity and staff well-being for peacekeeping operations; advisory services in the areas of supply chain management, cash-based interventions and the remote monitoring of implementing partners for UNHCR; and a pre-audit of COVID-19-related emergency procurement in support of the Department of Operational Support.

Planned results for 2022

- 30.35 The planned results for 2022 include results 1 and 2, which are updates of results presented in the preceding proposed programme plans and therefore show both the programme performance in 2020 and the proposed programme plan for 2022. Result 3 is a new planned result.

Result 1: a strengthened second line of defence for enhanced compliance and risk management in the Organization²

Programme performance in 2020

- 30.36 In line with its mandate, the subprogramme conducted audits and made recommendations to strengthen centralized, business-enabling functions within the Secretariat. In 2020, the subprogramme focused on efforts by the Department of Management Strategy, Policy and Compliance, the Department of

² As reflected in the proposed programme budget for 2020 (A/74/6 (Sect. 30)).

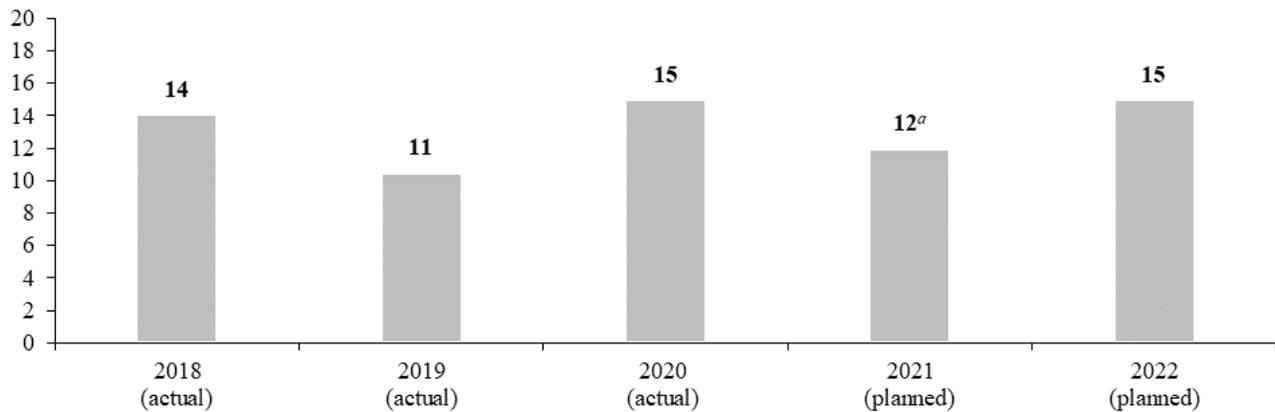
Operational Support, the Department of Safety and Security and the Office of Information and Communications Technology to strengthen risk management, internal control and accountability functions, including data management and the monitoring of delegation of authority.

30.37 The above-mentioned work contributed to 15 per cent of accepted audit recommendations directed to the Secretariat departments performing centralized, business-enabling functions, which exceeded the planned target of 12 per cent reflected in the proposed programme budget for 2020.

Proposed programme plan for 2022

30.38 The subprogramme will continue the work related to the planned result, in line with its mandate. To contribute to progress towards the objective, the subprogramme plans to undertake audits in eight entities with a focus on the effectiveness of data and ICT systems management to ensure successful implementation of the delegation of authority system. The expected progress is presented in the performance measure below (see figure 30.II).

Figure 30.II
Performance measure: percentage of annual accepted audit recommendations directed to the Secretariat departments performing centralized, business-enabling functions



^a To maintain accountability for initial programme plans, the 2021 target is carried forward from the programme budget for 2021 and reflects best estimates at that point in time before the COVID-19 pandemic. Programme performance for 2021 will be reported in the proposed programme budget for 2023.

Result 2: increased impact through more relevant and timely action by programme managers to implement audit recommendations³

Programme performance in 2020

30.39 The subprogramme strengthened its recommendation process to ensure that the Office formulates recommendations that clearly address the risks and causes of underperformance, so that programme managers understand the rationale and criticality of these recommendations and implement them without undue delay. As an internal performance indicator, the subprogramme set itself a target to assess whether its recommendations had more immediate impact on action by programme managers, aiming for at least 85 per cent of all recommendations to be implemented within 24 months of issuance.

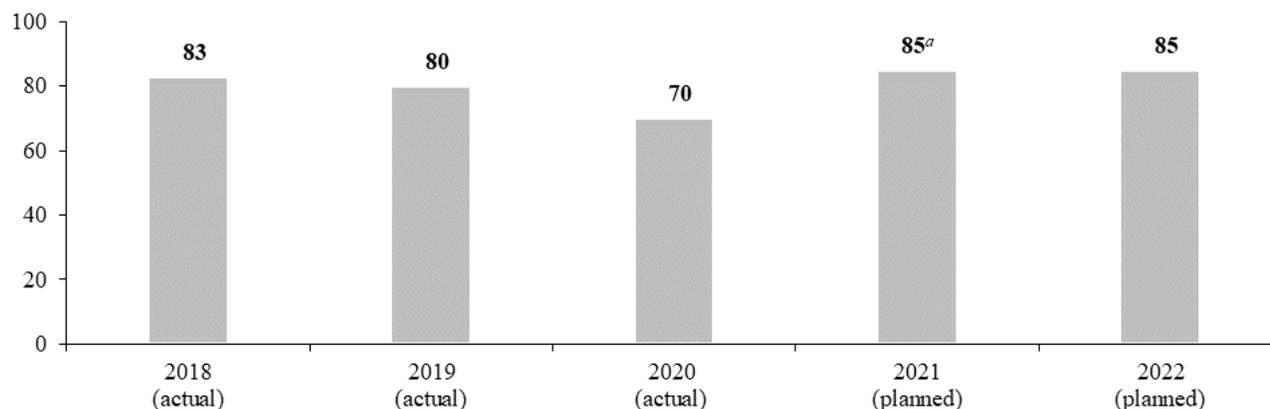
30.40 The above-mentioned work contributed to the implementation (closure) of 70 per cent of recommendations within 24 months, which did not meet the planned target of 85 per cent reflected in the programme budget for 2021. The lower-than-expected performance is attributed in part to the COVID-19 pandemic, which slowed the follow-up on the implementation of recommendations.

³ As reflected in the programme budget for 2021 (A/75/6/Add.1).

Proposed programme plan for 2022

- 30.41 The subprogramme will continue the work related to the planned result, in line with its mandate. To contribute to further progress towards the objective, the subprogramme will formulate recommendations that are useful and actionable within a reasonable period and will continue to work with management towards their expeditious implementation. The expected progress is presented in the performance measure below (see figure 30.III).

Figure 30.III

Performance measure: percentage of recommendations implemented (closed) within 24 months

^a To maintain accountability for initial programme plans, the 2021 target is carried forward from the programme budget for 2021 and reflects best estimates at that point in time before the COVID-19 pandemic. Programme performance for 2021 will be reported in the proposed programme budget for 2023.

Result 3: strengthened data governance for enhanced performance and accountability of the Organization**Proposed programme plan for 2022**

- 30.42 In 2020 and 2021, the subprogramme conducted assurance and advisory service activities in the areas of data classification, handling and protection, and documents management, covering most Secretariat entities, including peacekeeping operations. Some of this work supports the development of policies for data governance in the Secretariat.

Lessons learned and planned change

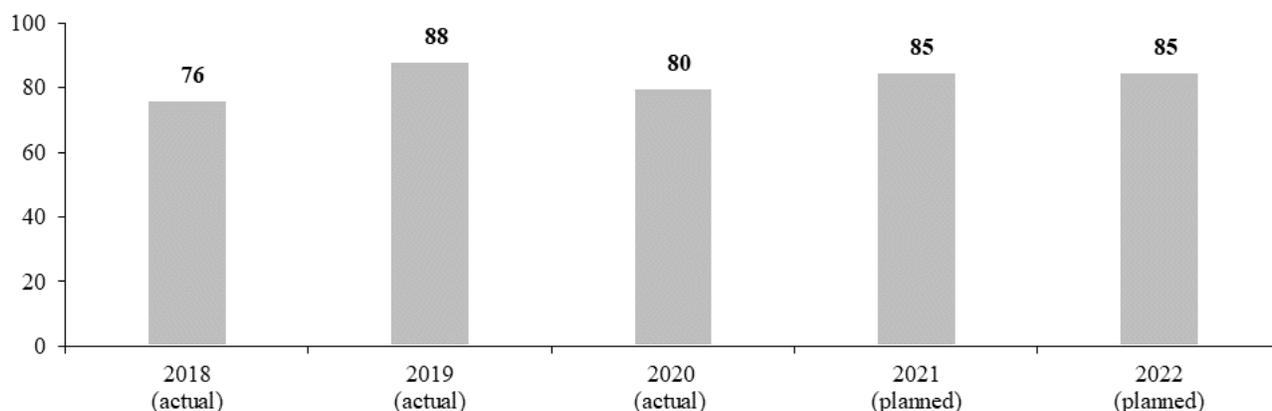
- 30.43 The lesson for the subprogramme was that efforts made by the subprogramme to enhance its capacity to audit areas such as data governance has proved essential to providing internal audit support in areas such as business continuity and crisis management, and to quickly adjusting programmes to sustain core mandates and goals during the COVID-19 pandemic. It also allowed the subprogramme to meaningfully contribute to the development of the policies for data governance in the Secretariat by providing detailed assessments of the internal data management practices of Secretariat entities. In applying the lesson, the subprogramme will intensify its efforts to address identified areas of higher risk and provide recommendations to further increase data governance for the enhanced performance and accountability of the Organization. The subprogramme will focus its audits on topics such as the management of the privacy, availability, usability, security and integrity of data in support of the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, and to contribute to the Organization's resilience to external shocks.

Expected progress towards the attainment of the objective, and performance measure

30.44 This work is expected to contribute to the objective, as demonstrated by an implementation rate of 85 per cent of audit recommendations that strengthen data governance in the Organization (see figure 30.IV).

Figure 30.IV

Performance measure: percentage of implemented audit recommendations issued in a given year that strengthen data governance in the Organization



Legislative mandates

30.45 The list below provides all mandates entrusted to the subprogramme.

General Assembly resolutions

67/244 B	Financing of the International Residual Mechanism for Criminal Tribunals	72/266 B	Shifting the management paradigm in the United Nations
		74/256	Report on the activities of the Office of Internal Oversight Services

Deliverables

30.46 Table 30.2 lists all deliverables, by category and subcategory, for the period 2020–2022 that contributed and are expected to contribute to the attainment of the objective stated above.

Table 30.2

Subprogramme 1: deliverables for the period 2020–2022, by category and subcategory

Category and subcategory	2020 planned	2020 actual	2021 planned	2022 planned
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	1	1	1	–
1. Audit of the governance arrangements in the Office of Investment Management of the United Nations Joint Staff Pension Fund (resolution 74/263)	1	1	–	–
2. Biennial report on procurement, with a focus on demand and source planning of goods in peacekeeping missions (resolution 72/266 B), incorporating the implementation of post-employment restrictions of staff involved in the procurement process (resolution 74/256)	–	–	1	–

<i>Category and subcategory</i>	<i>2020 planned</i>	<i>2020 actual</i>	<i>2021 planned</i>	<i>2022 planned</i>
B. Generation and transfer of knowledge				
Publications (number of publications)	150	93	150	150
3. Internal audit reports (assurance and advisory)	150	93	150	150
C. Substantive deliverables				
Consultation, advice and advocacy: expert advice to management on issues related to oversight activities in coordination with other oversight bodies through bilateral and tripartite meetings with the Joint Inspection Unit and the Board of Auditors.				

Subprogramme 2 Inspection and evaluation

Objective

- 30.47 The objective, to which this subprogramme contributes, is to strengthen relevance, efficiency, effectiveness and impact in the implementation of programmes and legislative mandates of the Organization, and improve decision-making, accountability and learning.

Strategy

- 30.48 To contribute to the objective, the subprogramme will focus on substantive outcomes achieved at the subprogramme level by Secretariat entities under the peace and security, sustainable development, human rights, and humanitarian work pillars. In the conduct of its evaluations, the subprogramme will integrate the Secretary-General's strategies on gender, environmental sustainability and data, and also take into consideration the impact of COVID-19 on programme performance for mandate implementation.
- 30.49 The subprogramme will continue to refine its methodology and develop appropriate evaluation design and data collection techniques for enhanced programme evaluation. In support of the Secretary-General's management reform, which called for the strengthening of Secretariat evaluation capacity, the subprogramme plans to provide ongoing and regular methodological guidance and capacity-building support to Secretariat entities, and to the wider Organization, in partnership with the Department of Management Strategy, Policy and Compliance. The subprogramme will also support system-wide evaluation through collaboration with the Executive Office of the Secretary-General. Regular tripartite and bilateral consultation with the Joint Inspection Unit and the Board of Auditors will continue to enhance the synergies between the work plan of the subprogramme with those of the other oversight bodies. The subprogramme plans to complete subprogramme evaluations of three regional commissions and evaluations of the coordination function of the Office for the Coordination of Humanitarian Affairs and the resident coordinator system, as well as one thematic evaluation where the theme remains to be determined. The subprogramme will also start the Security Council-mandated evaluation of the methods and work of the International Residual Mechanism for Criminal Tribunals in 2021, for the Council's review in 2022.
- 30.50 The subprogramme will participate in the annual evaluation practitioners exchange seminars of the United Nations Evaluation Group, which often involve members of academia and the international and national evaluation communities, including EvalPartners. The United Nations Evaluation Group is also developing an evaluation certificate programme, in partnership with academia, through its working group on the professionalization of evaluation. As part of its strategy to strengthen Secretariat evaluation, the subprogramme will work with the Department of Management Strategy, Policy and Compliance to develop and implement a Secretariat evaluation training programme in partnership with the United Nations System Staff College.
- 30.51 The above-mentioned work is expected to result in:

- (a) Increased learning and accountability of departments and offices towards achieving the planned outcomes of their programmes of work at the subprogramme level and drawing upon lessons learned, particularly during the COVID-19 pandemic;
- (b) Strengthened evaluation capacity and performance, and greater use of evaluation results to inform programme planning within the Organization.

Programme performance in 2020

30.52 Programme performance in 2020 includes the below result that emerged during 2020, as well as programme performance presented under results 1 and 2 below.

Strengthened learning culture in the Organization

30.53 The subprogramme developed new knowledge products that utilized previously collected evaluation data for the preparation of evaluation synthesis reports and guidance. These synthesis reports facilitated organizational learning by sharing trends and insights. The evaluation synthesis report on the organizational culture of the United Nations was issued in June 2020. In the report, issues of importance to senior leaders were highlighted, including, for example, the need to strengthen: (a) monitoring and evaluation; (b) strategic thinking to achieve outcomes; (c) communication and knowledge-sharing; (d) Headquarters/field integration; and (e) gender mainstreaming through equal professional opportunities for all staff, and the need to give due consideration to gender issues at the policy and operational levels. Work was also initiated on a synthesis report on coordination and another on strategic planning, for completion in first quarter of 2021.

30.54 The subprogramme produced a synthesis of United Nations guidelines for evaluation under COVID-19 from guidelines issued by the evaluation offices of the United Nations Development Programme, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the World Food Programme, the United Nations Population Fund, the International Labour Organization, the United Nations Children’s Fund, the United Nations Office on Drugs and Crime (UNODC), UNHCR, the Food and Agriculture Organization of the United Nations, the World Bank, and the Organisation for Economic Co-operation and Development. This fed into the development of a protocol for the assessment of the response to COVID-19 as guidance for Secretariat evaluation functions.

30.55 Using a “theory of change” approach, the subprogramme developed a detailed analysis and diagram of the cause and effect chain of United Nations response to COVID-19 as a contribution to the risk assessment work of subprogramme 4 of the Department of Management Strategy, Policy and Compliance and as an input to a draft evaluation on early lessons and the evaluability of the United Nations COVID-19 response and recovery multi-partner trust fund being undertaken by the Executive Office of the Secretary-General.

Progress towards the attainment of the objective, and performance measure

30.56 The above-mentioned work contributed to the objective, as demonstrated by increased learning on trends and good practices through cross-departmental evaluation synthesis reports and common standards on evaluating the response to the COVID-19 pandemic for the United Nations Secretariat (see table 30.3).

Table 30.3
Performance measure

2018 (actual)	2019 (actual)	2020 (actual)
<ul style="list-style-type: none"> • Organizational learning on trends and good practices through targeted programme evaluations 	<ul style="list-style-type: none"> • Organizational learning on trends and good practices through targeted programme evaluations 	<ul style="list-style-type: none"> • Increased learning on trends and good practices through cross-departmental evaluation synthesis reports

2018 (actual)

2019 (actual)

2020 (actual)

- Common standards on evaluating the response to COVID-19 for the United Nations Secretariat

Impact of COVID-19 on subprogramme delivery

- 30.57 Owing to the impact of COVID-19 during 2020, the subprogramme had to postpone the completion of two peacekeeping evaluation reports to 2021. As the Organization adjusted to the new norm of working under COVID-19, the subprogramme resumed its oversight work with the launch of new evaluation assignments in the fourth quarter. The impact of the delayed start of new evaluation assignments meant that all the evaluation outputs that would normally have been completed by March 2021 will be delayed to the last quarter of 2021. The delay will reduce the number of evaluations available for review by the Committee for Programme and Coordination and the General Assembly in its consideration of Secretariat programme performance and design.
- 30.58 At the same time, however, the subprogramme identified new activities within the overall scope of its objectives. With the onset of COVID-19 in March 2020, and with the demands that the pandemic placed on Secretariat entities, the subprogramme focused on innovation and the development of new products. The new and modified deliverables and activities contributed to results in 2020, as specified in the emerging result for 2020 above.

Planned results for 2022

- 30.59 The planned results for 2022 include results 1 and 2, which are updates of results presented in the preceding proposed programme plans and therefore show both the programme performance in 2020 and the proposed programme plan for 2022. Result 3 is a new planned result.

Result 1: focused evaluation for improved decision-making on United Nations reform and matters relating to the Sustainable Development Goals⁴

Programme performance in 2020

- 30.60 In 2020, the subprogramme planned to provide more evaluative evidence on the outcomes of the United Nations reform initiatives and efforts to support the achievement of the Sustainable Development Goals. Towards this end, the subprogramme increased the focus of its evaluations on these two areas.
- 30.61 The subprogramme provided evaluation oversight of reform initiatives through its evaluations of the new Department of Political and Peacebuilding Affairs, and through an advisory engagement in support of the new Development Coordination Office and the resident coordinator system. It also completed an inspection of the evaluation function of UN-Women in support of management reform efforts to strengthen evaluation.
- 30.62 The subprogramme evaluated Secretariat entities that had roles in supporting Member States with regard to the implementation of the 2030 Agenda for Sustainable Development, including the Department of Economic and Social Affairs; the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States; UNODC; the New Partnership for Africa's Development through the Office of the Special Adviser on Africa; the Economic Commission for Africa (ECA); and the Department of Global Communications. In addition, in response to a request of the Security Council, the subprogramme also evaluated the methods and work of the International Residual Mechanism for Criminal Tribunals. In accordance with standard practice, the Office initiated post-evaluation surveys on the quality of the evaluation reports.

⁴ As reflected in the proposed programme budget for 2020 (A/74/6 (Sect. 30)).

30.63 The above-mentioned work contributed to the adoption of a structured approach to the evaluation of United Nations reform and matters relating to the Sustainable Development Goals in the seven assignments planned, and supported decision-making for nine Secretariat entities, which met the planned target reflected in the proposed programme budget for 2020.

Proposed programme plan for 2022

30.64 The subprogramme will continue the work related to the planned result, in line with its mandate. To contribute to further progress towards the objective, the subprogramme will conduct 13 evaluations and inspections of Secretariat programmes and cross-cutting themes, focusing on assessing the achievement of subprogramme outcomes under the peace and security, sustainable development, human rights, and humanitarian work pillars. The expected progress is presented in the performance measure below (see table 30.4).

Table 30.4
Performance measure

2018 (actual)	2019 (actual)	2020 (actual)	2021 (planned) ^a	2022 (planned)
Ad hoc evaluations for decision-making on United Nations reform and matters relating to the Sustainable Development Goals:	Initiation of dialogue among programme managers on evaluation of United Nations reform and matters relating to the Sustainable Development Goals	The adoption of a structured approach to evaluations of United Nations reform and matters relating to the Sustainable Development Goals in the seven assignments planned in support of decision-making for nine Secretariat entities	Higher percentage of all inspection and evaluation recommendations accepted by programme managers, and timelier implementation	100 per cent of inspection and evaluation recommendations accepted by programme managers
• Office for Disarmament Affairs	• United Nations Environment Programme			
• Department of Public Information	• Office of Legal Affairs			
• Office of Human Resources Management	• Office for Outer Space Affairs			
	Preparedness for implementation of the Sustainable Development Goals			

^a To maintain accountability for initial programme plans, the 2021 target is carried forward from the programme budget for 2021 and reflects best estimates at that point in time before the COVID-19 pandemic. Programme performance for 2021 will be reported in the proposed programme budget for 2023.

Result 2: enhanced contribution to strengthened relevance, efficiency, effectiveness and impact of Secretariat evaluations⁵

Programme performance in 2020

30.65 In the peace and security pillar, the subprogramme initiated its planned evaluations of: (a) political affairs in peacekeeping operations; (b) MONUSCO support to rule of law and security institutions in the Democratic Republic of the Congo; (c) the contribution of the United Nations Multidimensional Integrated Stabilization Mission in Mali to the return, restoration and extension of State authority in the rule of law area and the fight against impunity in northern and central Mali; and (d) a thematic evaluation of women and peace and security issues in peacekeeping. In the development pillar, the subprogramme has begun its planned evaluations of: (a) ECA – with a focus on the subprogramme on macroeconomic

⁵ As reflected in the programme budget for 2021 (A/75/6/Add.1).

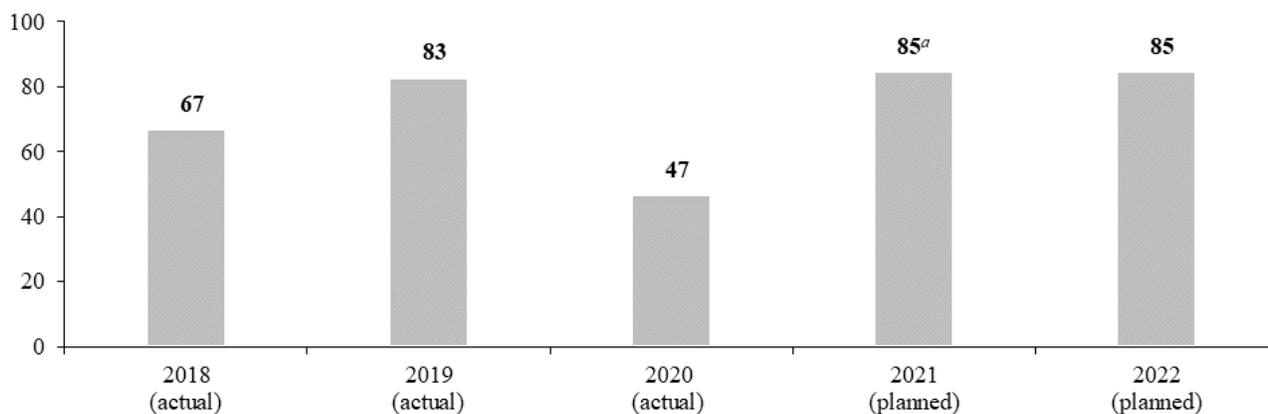
policy; (b) the Economic Commission for Latin America and the Caribbean – with a focus on the subprogramme on macroeconomic governance; and (c) the coherence of United Nations country-level programming in support of the 2030 Agenda (for the Development Coordination Office). The inception phases of evaluation work in both pillars include: undertaking preliminary research; coordinating with internal and external oversight entities; scoping work, which includes risk and evaluability assessments; stakeholder analyses; developing the theory of change through close consultations with entity management focal points and stakeholder representatives; and drafting the inception paper, which includes the overall evaluation design and detailing of evaluation methods and sources for data.

- 30.66 In addition, the subprogramme produced 26 advisory notes, memorandums and guidance to support entity decision-making and the learning of lessons, including notes to the Department of Economic and Social Affairs, ECA, the Office of the Special Adviser on Africa, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the Department of Global Communications, the Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States and the Development Coordination Office and disaggregated mission-level survey results for 13 peacekeeping missions.
- 30.67 The subprogramme continued its work on strengthening the Secretariat's evaluation capacity and coverage through the development of its biennial report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives, and an evaluation dashboard to accompany it, and through support for the Secretary-General's evaluation policy. In 2020, the subprogramme also provided methodological support to the evaluation office of the Office of Counter-Terrorism for its evaluation of the United Nations Counter-Terrorism Centre, and provided methodological advice and tools for evaluation to special political missions and peacekeeping missions.
- 30.68 The above-mentioned work contributed to an implementation rate of 47 per cent of recommendations within the indicated time frame of 24 month, which did not meet the planned target of 85 per cent reflected in the programme budget for 2021. This was due in part to the closure of a large number of old recommendations in 2020, and to the impact of the new timeline of 24 months for implementation of recommendations, versus the previous timeline of 36 months. In 2021, the subprogramme is to provide methodological and other support to five entities of the Secretariat so that they achieve acceptable quality standards for evaluation.

Proposed programme plan for 2022

- 30.69 The subprogramme will continue the work related to the planned result, in line with its mandate. In 2022, it plans to submit to the Committee for Programme and Coordination and the General Assembly the seven evaluations referred to in paragraph 30.65 above. It will continue and complete work on the following evaluations: (a) macroeconomic policy, poverty reduction and financing development in the Economic and Social Commission for Asia and the Pacific; (b) shared economic prosperity in the Economic and Social Commission for Western Asia; (c) coordination of humanitarian action and emergency response in the Office for the Coordination of Humanitarian Affairs; (d) economic cooperation and integration in the development pillar in the Economic Commission for Europe; (e) the resident coordinator system; and (f) results-based budgeting components, to be determined, of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic, the United Nations Mission in South Sudan, either the United Nations Interim Security Force for Abyei or the United Nations Interim Force in Lebanon, the United Nations Mission for the Referendum in Western Sahara, and a fifth mission, as well as a thematic topic to be determined. The subprogramme will also complete the Security Council-mandated evaluation of the methods and work of the International Residual Mechanism for Criminal Tribunals, for the Council's review in 2022. The expected progress is presented in the performance measure below (see figure 30.V).

Figure 30.V
Performance measure: percentage of recommendations closed within 24 months



^a To maintain accountability for initial programme plans, the 2021 target is carried forward from the programme budget for 2021 and reflects best estimates at that point in time before the COVID-19 pandemic. Programme performance for 2021 will be reported in the proposed programme budget for 2023.

Result 3: strengthened evaluation function in the Secretariat for a more relevant, efficient and effective United Nations

Proposed programme plan for 2022

- 30.70 Robust evaluation promotes accountability, learning and evidence-based decision-making to strengthen the overall performance of the United Nations in achieving results. Since 1994, the subprogramme has issued a biennial report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives, and an evaluation dashboard to accompany it, which provides an analysis of the performance and independence of the evaluation function in the Secretariat. Pinpointing avenues to further strengthen evaluation capacity in the Secretariat has been identified by the Secretary-General as critical to the successful implementation of the various United Nations reform initiatives. Therefore, in its most recent biennial report, the subprogramme increased the number of entities assessed.

Lessons learned and planned change

- 30.71 The lesson for the subprogramme was that it needed to increase its efforts to support evaluation arrangements throughout the Secretariat to improve the Organization's evaluation function. Another key finding of the latest biennial report was that evaluation practice remains highly uneven across the Secretariat, with meaningful practice limited to just a handful of entities with established functions and dedicated resources (mostly under the development and human rights pillars) and are largely project-focused and donor-driven. There was marginal, or non-existent, evaluation practice in most entities in the peace and security and management and support areas. Subprogramme evaluation by programme managers, as required by the Secretary-General's bulletin on the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (ST/SGB/2018/3), was limited across the Organization. The lack of evaluation capacity-building and technical support for the development of evaluation functions and strengthening the culture of evaluation across the Organization remained critical gaps. In applying the lesson, the subprogramme plans to utilize this information and coordinate with the Department of Management Strategy, Policy and Compliance and the evaluation functions of other entities to strengthen its support, guidance and tools for the conduct of high-quality evaluations across the Secretariat, including guidance for gender and human rights responsive evaluation methodologies, and promote the integration of essential elements of evaluation (e.g., evidence, independence, learning, adapting) into existing reviews and assessments.

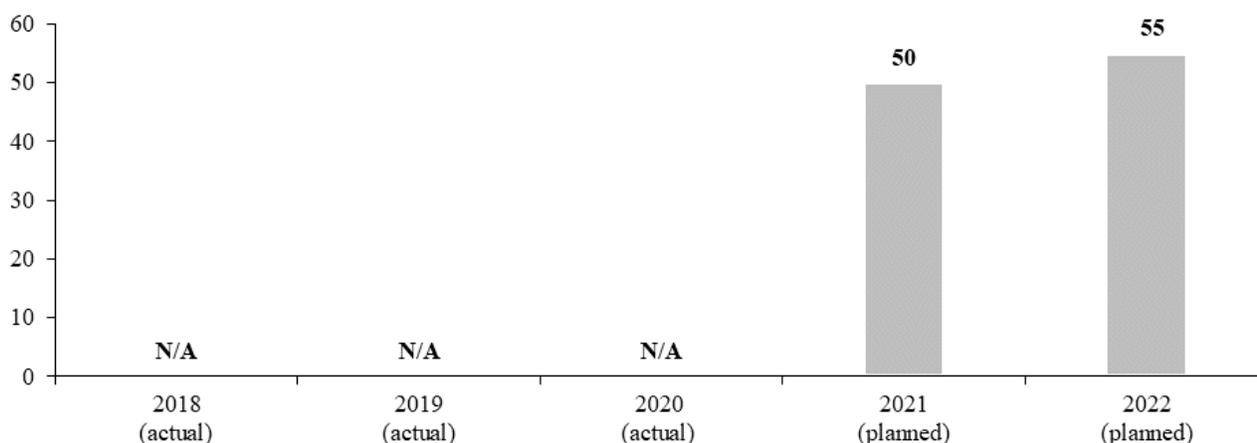
It will also coordinate and support the organization of evaluation training for staff, programme managers and senior leadership in order to further strengthen evaluation capacities in the Secretariat. The subprogramme will enhance the way that it assesses evaluation capacity in the Organization, focused on the following criteria: the existence of a dedicated evaluation arrangement or focal point; the development of an entity-specific evaluation policy; and an evaluation workplan.

Expected progress towards the attainment of the objective, and performance measure

30.72 This work is expected to contribute to the objective, as demonstrated by the increased percentage of entities that meet at least 80 per cent of the performance criteria assessed in the OIOS biennial report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives (see figure 30.VI).

Figure 30.VI

Performance measure: percentage of entities meeting at least 80 per cent of the performance criteria assessed in the biennial report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives



Note: These assessments exclude OIOS. Baseline data will be established from 2021.

Legislative mandates

30.73 The list below provides all mandates entrusted to the subprogramme.

General Assembly resolutions

60/254	Review of the efficiency of the administrative and financial functioning of the United Nations	72/266 A and B	Shifting the management paradigm in the United Nations
		75/243	Programme planning

Deliverables

30.74 Table 30.5 lists all deliverables, by category and subcategory, for the period 2020–2022 that contributed and are expected to contribute to the attainment of the objective stated above.

Table 30.5

Subprogramme 2: deliverables for the period 2020–2022, by category and subcategory

<i>Category and subcategory</i>	<i>2020 planned</i>	<i>2020 actual</i>	<i>2021 planned</i>	<i>2022 planned</i>
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	16	8	1	8
1. Evaluation reports on various programmes for the General Assembly (Committee for Programme and Coordination)	8	–	1	–
2. Triennial reviews of the implementation of the recommendations on the evaluations of various programmes	7	7	–	8
3. Evaluation of the International Residual Mechanism for Criminal Tribunals for the Security Council	1	1	–	–
B. Generation and transfer of knowledge				
Publications (number of publications)	9	8	13	13
4. Evaluation and inspection reports	9	8	11	13
C. Substantive deliverables				
Consultation, advice and advocacy: advisory notes, memorandums and guidance provided to all Secretariat entities.				

Subprogramme 3 Investigations

Objective

- 30.75 The objective, to which this subprogramme contributes, is to enhance accountability and ethical behaviour within the Organization.

Strategy

- 30.76 To contribute to the objective, the subprogramme will investigate reports of possible violations of United Nations regulations, rules and pertinent administrative policies. The subprogramme plans to support the efforts to systematize prevention and response to sexual misconduct, including sexual exploitation and abuse, as well as sexual harassment. It will continue to enhance capacity in combating fraud and corruption, especially medical insurance fraud. In addition, the subprogramme will focus on diversifying the composition of its staff by reaching out to professional networks to attract interested and well-qualified candidates with different backgrounds.
- 30.77 The subprogramme will continue to coordinate with other United Nations oversight bodies such as the Joint Inspection Unit and the Board of Auditors, and participate in the United Nations System Chief Executives Board for Coordination Task Force on Addressing Sexual Harassment within the Organizations of the United Nations System, in particular the subgroup on improving the investigation of sexual harassment. In addition, it plans to commission an external quality assessment according to the internal oversight professional requirements.
- 30.78 The above-mentioned work is expected to result in decisions made by the Secretary-General and his delegates on jurisdictional or disciplinary actions or corrective measures, as well as improved accountability for misconduct.

Programme performance in 2020

30.79 Programme performance in 2020 includes the below result that emerged during 2020, as well as programme performance presented under results 1 and 2 below.

Increased ability of the Organization to address reported misconduct

30.80 While the subprogramme saw a temporary decline in the intake of new reports of misconduct between March and May 2020, an upsurge in reporting was seen in June 2020, with a subsequent return to pre-pandemic levels of reporting noted in the final quarter of 2020. The subprogramme maintained its focus on the organizational priorities related to sexual harassment, sexual exploitation and abuse, retaliation, and fraud and corruption. Reporting of misconduct to OIOS remained high despite the pandemic, reflecting continued trust in the reporting mechanisms. Medical insurance fraud and fraud by implementing partners were confirmed as high-risk areas. In this context, the subprogramme achieved an increase of some 22 per cent with regard to case completion compared with 2019. In addition, despite the slowdown of some investigations as a result of COVID-19, the average completion time for investigations remained fairly constant.

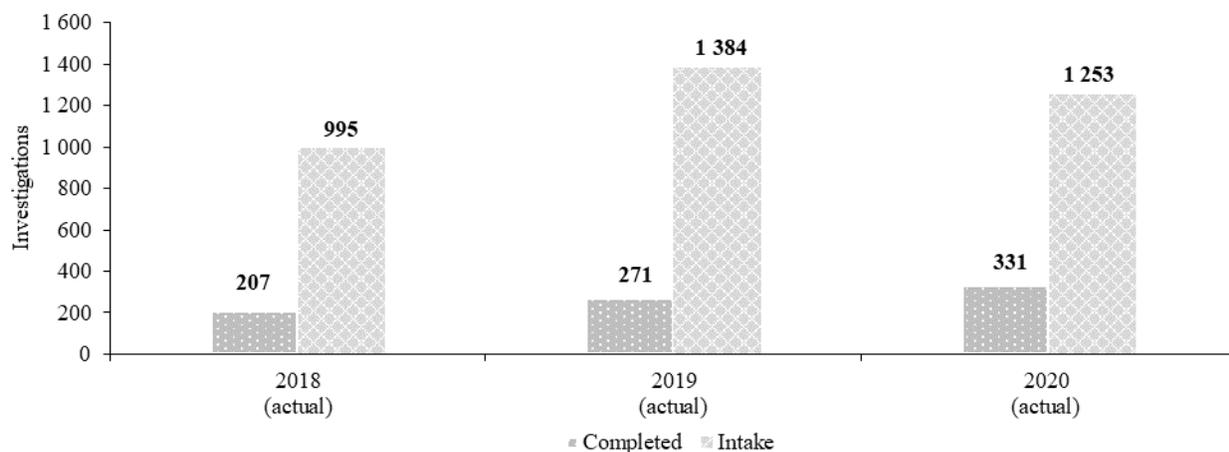
30.81 The subprogramme has looked to introduce cloud-based forensic software to better support and speed up investigations. It has also placed renewed focus on completing investigations that have been pending finalization from the previous period. Notably, this resulted in more reports being issued and investigations finalized in 2020 than in 2018 and 2019, respectively.

Progress towards the attainment of the objective, and performance measure

30.82 The above-mentioned work contributed to the objective, as demonstrated by the increased number of investigations closed, from 207 in 2018 to 331 in 2020 (see figure 30.VII). The number of cases closed as a proportion of intake increased to 26 per cent in 2020, from 20 per cent in 2018 and 2019.

Figure 30.VII

Performance measure: reports of misconduct received versus number of investigation cases completed



Planned results for 2022

30.83 The planned results for 2022 include results 1 and 2, which are updates of results presented in the preceding proposed programme plans and therefore show both the programme performance in 2020 and the proposed programme plan for 2022. Result 3 is a new planned result.

Result 1: focusing on the investigation of sexual harassment⁶

Programme performance in 2020

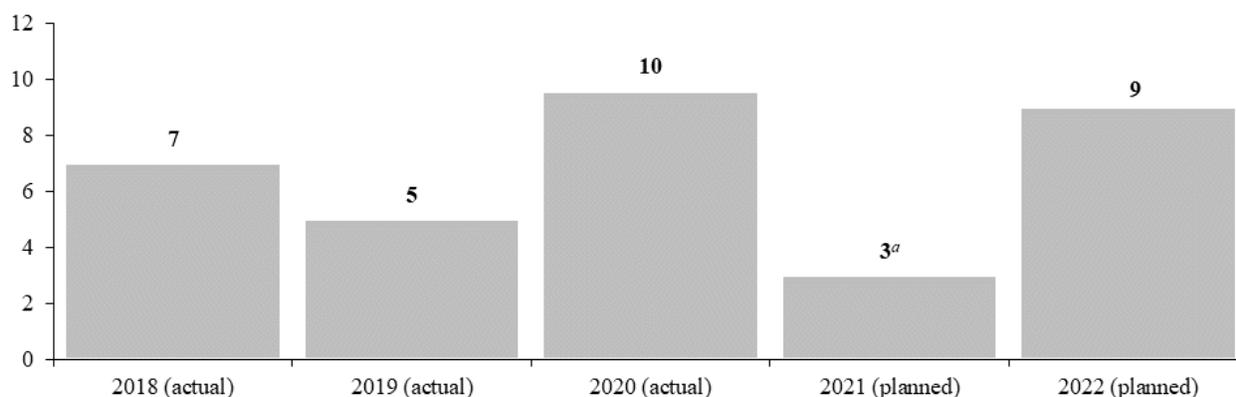
30.84 The subprogramme has supported the Organization in developing and providing enhanced sexual harassment investigative capacity. The subprogramme has also finalized a manual on the investigation of sexual harassment for adoption by the United Nations system and its partners.

30.85 The above-mentioned work contributed to an average completion time of 10 months for sexual harassment investigations, which did not meet the planned target of 3 months presented in the proposed programme budget for 2020. The subprogramme delivered outcomes with regard to 25 (51 per cent) sexual harassment allegations within 9 months of intake, and an additional 10 (20 per cent) between 9 and 12 months of intake.

Proposed programme plan for 2022

30.86 The subprogramme will continue the work related to the planned result, in line with its mandate. To contribute to further progress towards the objective, the subprogramme will strengthen its contribution to the prevention of and response to both sexual harassment and sexual exploitation and abuse by using a streamlined and accelerated approach to the handling of sexual misconduct in the Organization that is based on a victim-centred approach. The expected progress is presented in the performance measure below (see figure 30.VIII).

Figure 30.VIII
Performance measure: average completion time of sexual harassment investigations
 (Months)



^a To maintain accountability for initial programme plans, the 2021 target is carried forward from the programme budget for 2021 and reflects best estimates at that point in time before the COVID-19 pandemic. Programme performance for 2021 will be reported in the proposed programme budget for 2023.

Result 2: improved investigation of sexual exploitation and abuse, sexual harassment and fraud and corruption, with a renewed focus on procurement fraud⁷

Programme performance in 2020

30.87 The subprogramme focused its efforts on improving the timeliness of investigations of sexual exploitation and abuse, as well as continuing to ensure that investigations take a victim-centred approach.

30.88 The subprogramme also strengthened interdivisional communication and collaboration with subprogramme 1 in the areas of identification and analysis of fraud indicators. This collaboration

⁶ As reflected in the proposed programme budget for 2020 (A/74/6 (Sect. 30)).

⁷ As reflected in the programme budget for 2021 (A/75/6/Add.1).

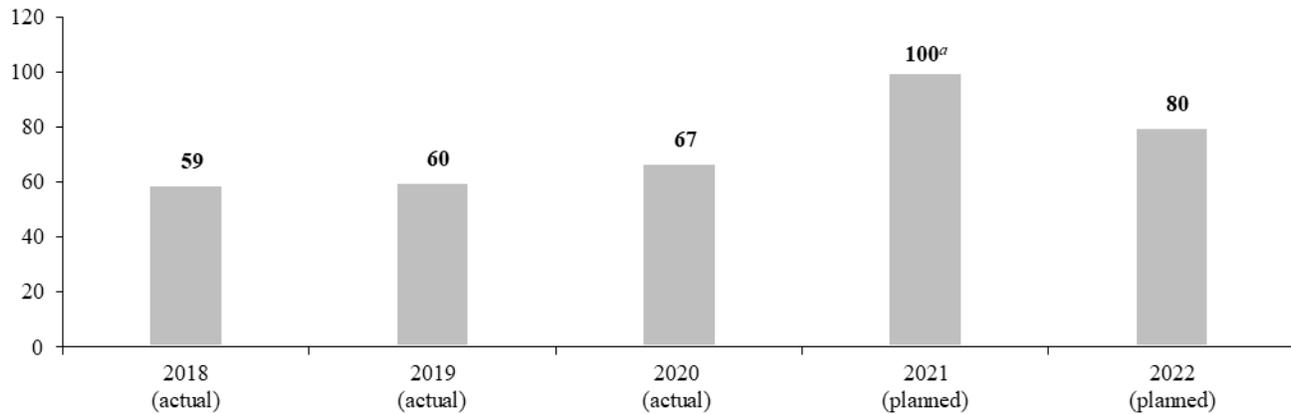
led to an increase in the number of matters related to fraud reviewed by the subprogramme, improving the Organization’s detection and response to procurement fraud. The subprogramme will continue to exploit the synergies that exist between the Internal Audit Division and the Investigations Division in this area.

- 30.89 In 2020, entitlement fraud intake decreased by 36 per cent compared with 2019, although the total number of cases investigated remained steady (45 in 2020 compared with 48 in 2019). Medical insurance fraud comprised the vast majority of cases: 40 cases, or 89 per cent, of total entitlement fraud investigations. The average completion time for entitlement fraud cases was 10.3 months. The subprogramme also completed 58 cases relating to sexual exploitation and abuse, 49 relating to sexual harassment and 226 cases relating to fraud and corruption.
- 30.90 The above-mentioned work contributed to the completion of 67 per cent of investigation and closure reports that met timeline targets, which did not meet the planned target of 100 per cent reflected in the programme budget for 2021. Differences in the complexity and nature of particular investigations has meant that the percentage of cases meeting the planned targets, although improving, was still less than 100 per cent.

Proposed programme plan for 2022

- 30.91 The subprogramme will continue the work related to the planned result, in line with its mandate. To contribute to further progress towards the objective, the subprogramme will continue to identify ways to shorten the time taken to complete investigations, for example, by improving data analytics capability, streamlining reporting and minimizing vacancies. The subprogramme plans to use the results of the external quality assessment that will be conducted during 2022 to help inform the process of improving its timeliness targets and to better reflect the way in which investigations are actually conducted. The expected progress is presented in the performance measure below (see figure 30.IX).

Figure 30.IX
Performance measure: percentage of investigation and closure reports that meet timeline targets



^a To maintain accountability for initial programme plans, the 2021 target is carried forward from the programme budget for 2021 and reflects best estimates at that point in time before the COVID-19 pandemic. Programme performance for 2021 will be reported in the proposed programme budget for 2023.

Result 3: increased trust in investigation outcomes

Proposed programme plan for 2022

- 30.92 The subprogramme has focused on improving investigation outcomes. In the past, an all-female specialized team of sexual harassment investigators was established to increase trust in this category of investigation, which is primarily victim-centred. Building on this success, the subprogramme will

continue its efforts to diversify its staff in terms of gender, geographic representation and professional background, as well as improve retention.

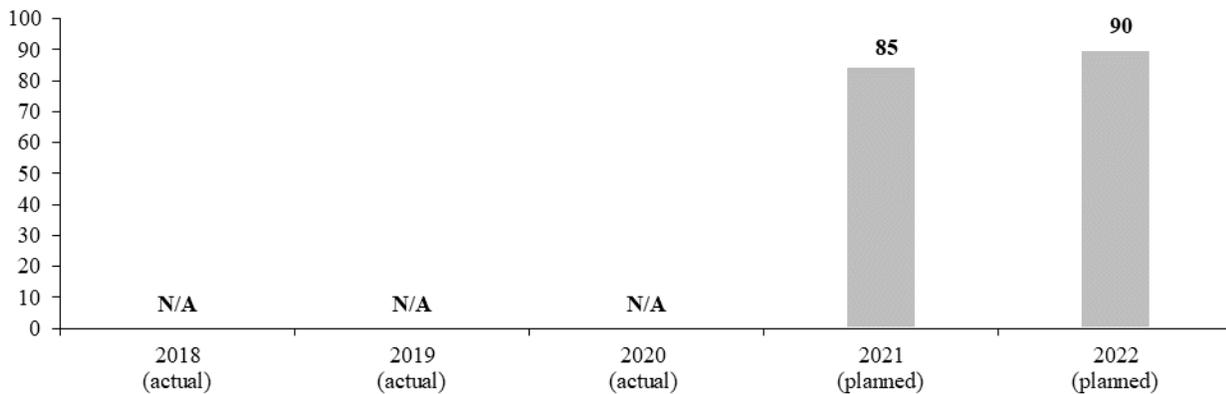
Lessons learned and planned change

30.93 The lesson for the subprogramme was that the growth in the implementation of partner fraud investigations highlighted the need for specific language skills within the workforce of the subprogramme to undertake effective investigations. In addition, a greater variety of professional backgrounds is required to effectively cater for and respond to the range of investigations conducted within the United Nations. Gender diversity is one of many aspects critical to achieving victim-centred investigations of sexual exploitation and abuse as well as sexual harassment investigations. In applying the lesson, the subprogramme will reach out to professional networks and qualified personnel to improve its diversity and enable it to better discharge its investigative mandate and contribute to increasing trust in the investigation process and outcomes.

Expected progress towards the attainment of the objective, and performance measure

30.94 This work is expected to contribute to the objective, as demonstrated by an increased trust in investigation outcomes as a result of mainstreaming diversity into investigation activities (see figure 30.X).

Figure 30.X
Performance measure: percentage of survey respondents that are confident that the investigation reports enabled relevant decisions



Legislative mandates

30.95 The list below provides all mandates entrusted to the subprogramme.

General Assembly resolutions

<p>59/287</p> <p>62/247</p> <p>68/252</p>	<p>Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations</p> <p>Strengthening investigations</p> <p>Human resources management</p>	<p>74/256</p> <p>74/257</p>	<p>Report on the activities of the Office of Internal Oversight Services</p> <p>Review of the implementation of General Assembly resolutions 48/218 B, 54/244, 59/272, 64/263 and 69/253</p>
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Deliverables

30.96 Table 30.6 lists all deliverables, by category and subcategory, for the period 2020–2022 that contributed and are expected to contribute to the attainment of the objective stated above.

Table 30.6

Subprogramme 3: deliverables for the period 2020–2022, by category and subcategory

<i>Category and subcategory</i>	<i>2020 planned</i>	<i>2020 actual</i>	<i>2021 planned</i>	<i>2022 planned</i>
B. Generation and transfer of knowledge				
Publications (number of publications)	275	278	275	275
Investigation and closure reports	275	278	275	275

B. Proposed post and non-post resource requirements for 2022

Overview

30.97 The proposed regular budget resources for 2022, including the breakdown of resource changes, as applicable, are reflected in tables 30.7 to 30.9.

Table 30.7

Overall: evolution of financial resources by object of expenditure

(Thousands of United States dollars)

Object of expenditure	2020 expenditure ^a	2021 appropriation	Changes				2022 estimate (before recosting)	
			Technical adjustments	New/ expanded mandates	Other	Total		Percentage
Post	17 095.7	17 912.2	–	–	247.4	247.4	1.4	18 159.6
Other staff costs	815.2	1 524.9	–	–	–	–	–	1 524.9
Hospitality	–	0.5	–	–	–	–	–	0.5
Consultants	242.8	194.1	–	–	21.1	21.1	10.9	215.2
Travel of staff	31.1	382.7	–	–	2.2	2.2	–	384.9
Contractual services	455.5	527.8	–	–	(48.6)	(48.6)	(9.2)	479.2
General operating expenses	196.6	179.3	–	–	(16.3)	(16.3)	(9.1)	163.0
Supplies and materials	1.1	23.5	–	–	(3.1)	(3.1)	(13.2)	20.4
Furniture and equipment	28.6	44.8	–	–	(2.8)	(2.8)	(6.3)	42.0
Other	0.3	–	–	–	–	–	–	–
Total	18 866.9	20 789.8	–	–	199.9	199.9	1.0	20 989.7

^a At the time of reporting, the expenditures presented in this table and subsequent tables are not final and may be subject to adjustments that could result in minor differences between the information contained in the present report and the financial statements to be published by 31 March 2021.

Table 30.8

Overall: proposed posts and post changes for 2022^a

(Number of posts)

Post changes	Number	Details
Approved for 2021	114	1 USG, 1 ASG, 3 D-2, 3 D-1, 13 P-5, 28 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL
Establishment	2	1 D-1 and 1 P-4 under subprogramme 2
Proposed for 2022	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL

^a More information on post changes is reflected in annex III.

Note: The following abbreviations are used in tables and figures: ASG, Assistant Secretary-General; FS, Field Service; GS (OL), General Service (Other level); GS (PL), General Service (Principal level); LL, Local level; USG, Under-Secretary-General.

Section 30 Internal oversight

Table 30.9

Overall: proposed posts by category and grade

(Number of posts)

Category and grade	2021 approved	Changes			Total	2022 proposed
		Technical adjustments	New/expanded mandates	Other		
Professional and higher						
USG	1	–	–	–	–	1
ASG	1	–	–	–	–	1
D-2	3	–	–	–	–	3
D-1	3	–	–	1	1	4
P-5	13	–	–	–	–	13
P-4	28	–	–	1	1	29
P-3	22	–	–	–	–	22
P-2/1	14	–	–	–	–	14
Subtotal	85	–	–	2	2	87
General Service and related						
GS (PL)	8	–	–	–	–	8
GS (OL)	20	–	–	–	–	20
Local level	1	–	–	–	–	1
Subtotal	29	–	–	–	–	29
Total	114	–	–	2	2	116

30.98 Additional details on the distribution of the proposed resources for 2022 are reflected in tables 30.10 to 30.12 and figure 30.XI.

30.99 As reflected in tables 30.10 (1) and 30.11 (1), the overall resources proposed for 2022 amount to \$20,989,700 before recosting, reflecting a net increase of \$199,900 (or 1.0 per cent) compared with the appropriation for 2021. Resource changes result from one factor: other changes. The proposed level of resources provides for the full, efficient and effective implementation of mandates.

Table 30.10

Overall: evolution of financial resources by source of funding, component and subprogramme

(Thousands of United States dollars)

(1) *Regular budget*

Component/subprogramme	2020 expenditure	2021 appropriation	Changes			Total	Percentage	2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other			
A. Executive direction and management	1 497.5	1 485.4	–	–	–	–	–	1 485.4
B. Programme of work								
1. Internal audit	7 898.0	8 341.7	–	–	7.7	7.7	0.1	8 349.4
2. Inspection and evaluation	3 019.1	3 704.7	–	–	241.1	241.1	6.5	3 945.8
3. Investigations	5 162.3	5 898.3	–	–	(13.5)	(13.5)	(0.2)	5 884.8
Subtotal, B	16 079.4	17 944.7	–	–	235.3	235.3	1.3	18 180.0

Part IX Internal oversight

Component/subprogramme	2020 expenditure	2021 appropriation	Changes					2022 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
C. Programme support	1 290.0	1 359.7	–	–	(35.4)	(35.4)	(2.6)	1 324.3
Subtotal, 1	18 866.9	20 789.8	–	–	199.9	199.9	1.0	20 989.7

(2) *Other assessed*

Component/subprogramme	2020 expenditure	2021 estimate	Change	Percentage	2022 estimate
A. Executive direction and management	–	–	–	–	–
B. Programme of work					
1. Internal audit	18 342.1	17 296.8	(131.0)	(0.8)	17 165.8
2. Inspection and evaluation	1 535.5	2 373.1	128.6	5.4	2 501.7
3. Investigations	10 650.3	12 020.0	589.3	4.9	12 609.3
Subtotal, B	30 527.9	31 689.9	586.9	1.9	32 276.8
C. Programme support	529.3	672.1	34.8	5.2	706.9
Subtotal, 2	31 057.2	32 362.0	621.7	1.9	32 983.7

(3) *Extrabudgetary*

Component/subprogramme	2020 expenditure	2021 estimate	Change	Percentage	2022 estimate
A. Executive direction and management	–	–	–	–	–
B. Programme of work					
1. Internal audit	9 663.2	10 949.4	–	–	10 949.4
2. Inspection and evaluation	255.2	341.6	–	–	341.6
3. Investigations	454.7	1 259.1	(142.1)	(11.3)	1 117.0
Subtotal, B	10 373.1	12 550.1	(142.1)	(1.1)	12 408.0
C. Programme support	–	–	–	–	–
Subtotal, 3	10 373.1	12 550.1	(142.1)	(1.1)	12 408.0
Total	60 297.3	65 701.9	679.5	1.0	66 381.4

Section 30 Internal oversight

Table 30.11

Overall: proposed posts for 2022 by source of funding, component and subprogramme

(Number of posts)

(1) *Regular budget*

Component/subprogramme	2021 approved	Changes			Total	2022 proposed
		Technical adjustments	New/expanded mandates	Other		
A. Executive direction and management	8	–	–	–	–	8
B. Programme of work						
1. Internal audit	44	–	–	–	–	44
2. Inspection and evaluation	22	–	–	2	2	24
3. Investigations	33	–	–	–	–	33
Subtotal, B	99	–	–	2	2	101
C. Programme support	7	–	–	–	–	7
Subtotal, 1	114	–	–	2	2	116

(2) *Other assessed*

	2021 estimate	Change ^a	2022 estimate
A. Executive direction and management	–	–	–
B. Programme of work			
1. Internal audit	71	6	77
2. Inspection and evaluation	10	1	11
3. Investigations	42	12	54
Subtotal, B	123	19	142
C. Programme support	4	–	4
Subtotal, 2	127	19	146

^a Includes the conversion of 19 general temporary assistance positions (1 P-5, 5 P-4, 10 P-3, 3 Local level) to posts, as proposed in the report of the Secretary-General on the budget for the support account for peacekeeping operations for the period from 1 July 2021 to 30 June 2022 (A/75/785).

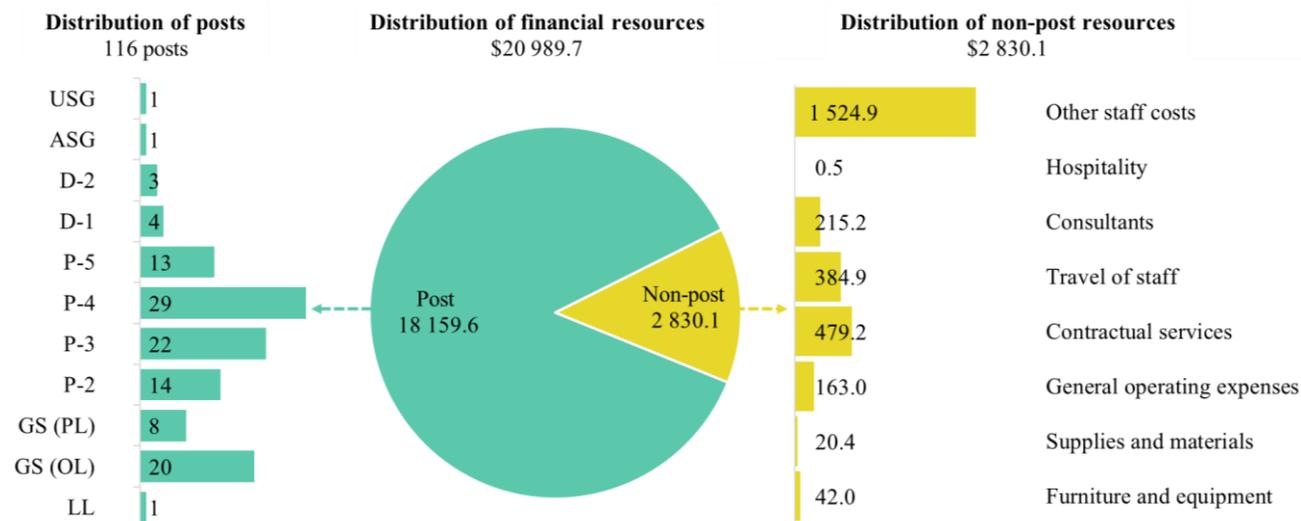
(3) *Extrabudgetary*

	2021 estimate	Change	2022 estimate
A. Executive direction and management	–	–	–
B. Programme of work			
1. Internal audit	41	–	41
2. Inspection and evaluation	–	–	–
3. Investigations	–	–	–
Subtotal, C	41	–	41
C. Programme support	–	–	–
Subtotal, 3	41	–	41
Total	282	–	303

Table 30.12
Overall: evolution of financial and post resources
 (Thousands of United States dollars/number of posts)

	2020 expenditure	2021 appropriation	Changes				2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	
Financial resources by main category of expenditure							
Post	17 095.7	17 912.2	–	–	247.4	247.4	18 159.6
Non-post	1 771.2	2 877.6	–	–	(47.5)	(47.5)	2 830.1
Total	18 866.9	20 789.8	–	–	199.9	199.9	20 989.7
Post resources by category							
Professional and higher		85	–	–	2	2	87
General Service and related		29	–	–	–	–	29
Total		114	–	–	2	2	116

Figure 30.XI
Distribution of proposed resources for 2022 (before recosting)
 (Number of posts/thousands of United States dollars)



Explanation of variances by factor, component and subprogramme

Overall resource changes

Other changes

30.100 As reflected in table 30.10 (1), resource changes reflect a net increase of \$199,900, as follows:

- (a) **Subprogramme 1, Internal audit.** The net increase of \$7,700 results from increased requirements for consultancy services (\$22,100) to supplement in-house capacity and expertise for the internal audit of the Organization’s infrastructure, cybersecurity, ICT security mechanisms and data analytics, as well as contractual services (\$5,700) to conduct an external quality assessment of the Internal Audit Division, offset in part by reduced requirements for

supplies and materials (\$3,400), furniture and equipment (\$2,600) and travel of staff (\$14,100) to take into account expenditure patterns and the experience gained in 2020 through increased use of videoconferencing or teleconferencing, whenever possible;

- (b) **Subprogramme 2, Inspection and evaluation.** The net increase of \$241,100 results mainly from the proposed establishment of two new posts of a Deputy Director (D-1) and an Evaluation Officer (P-4) (\$247,400), in relation to the upcoming promulgation of a Secretariat evaluation policy, which will expand the Inspection and Evaluation Division's role in strengthening and supporting evaluation in the Secretariat, as well as increased requirements for operational costs under general operating expenses (\$4,200) and furniture and equipment (\$4,200). The increase is offset in part by reduced requirements for travel of staff (\$15,000) to take into account the experience gained in 2020 through increased use of videoconferencing or teleconferencing, whenever possible;
- (c) **Subprogramme 3, Investigations.** The net decrease of \$13,500 reflects reduced requirements under consultants (\$1,300), contractual services (\$37,900), general operating expenses (\$1,500) and furniture and equipment (\$4,400), based on expenditure experience. The reduction is offset in part by increased requirements mainly under travel of staff (\$31,300) to take into account increased travel of investigators to conduct investigations on cases of allegations of sexual harassment and fraud, particularly in offices away from Headquarters, that were either cancelled or postponed as a result of the pandemic;
- (d) **Programme support.** The decrease of \$35,400 reflects reduced requirements under contractual services (\$16,400) and general operating expenses (\$19,000) owing to lower communications and maintenance costs, and a reduced number of mobile office accounts under the newly enhanced version of the TeamMate audit tracking software.

Other assessed and extrabudgetary resources

- 30.101 As reflected in tables 30.10 (2) and 30.11 (2) above, other assessed resources are estimated at \$32,983,700 and would provide for 146 posts, as well as non-post resources. Post and non-post resources would be used for audit, inspection and evaluation, and investigations activities related to peacekeeping operations and to the International Residual Mechanism for Criminal Tribunals. This represents an increase of approximately \$621,700 compared with the estimates for 2021, owing to the application of the revised standard salary scale for posts and the conversion of 19 general temporary assistance positions to posts in field locations, offset in part by the closure of the OIOS Resident Audit Office of UNAMID in April 2021.
- 30.102 As reflected in tables 30.10 (3) and 30.11 (3), the Office expects to continue to receive extrabudgetary cash contributions, which complement regular budget resources for the delivery of its mandates. In 2022, extrabudgetary resources of \$12,408,000 are estimated, including for 41 posts under subprogramme 1, Internal audit. Post and non-post resources would be used for audit, inspection and evaluation, and investigations activities relating to various entities, as detailed in paragraphs 30.113, 30.116 and 30.119, as well as funding for specific investigation projects that are implemented under the OIOS trust fund for enhancing professional capacity in internal oversight functions. The estimated decrease of \$142,100 reflects the projected reduction under grants and contributions for 2022 based on past experience.
- 30.103 These other assessed and extrabudgetary resources represent 68 per cent of the total resources for OIOS.
- 30.104 The authority to oversee the use of extrabudgetary resources rests with OIOS, in accordance with the delegation of authority by the Secretary-General.

Executive direction and management

- 30.105 The Under-Secretary-General for Internal Oversight Services is responsible for the overall direction, supervision and management of the Office in the implementation of its mandates and its approved programme of work. The Under-Secretary-General is assisted by an Assistant Secretary-General.
- 30.106 The Office of the Under-Secretary-General provides overall strategic planning and monitoring and ensures coordination of the workplan for the Office of Internal Oversight Services. The Office of the Under-Secretary-General coordinates the work of the three subprogrammes, undertakes liaison with the Board of Auditors and the Joint Inspection Unit and maintains a close working relationship with the oversight functions of the other United Nations system organizations. Furthermore, it provides quality control for the reports of the Office of Internal Oversight Services to the General Assembly, oversees resource utilization and serves as the focal point on performance management and for compliance monitoring of recommendations of the Office.
- 30.107 In accordance with the 2030 Agenda for Sustainable Development, in particular target 12.6 of the Sustainable Development Goals, in which organizations are encouraged to integrate sustainability information into their reporting cycles, and in compliance with the cross-cutting mandate set out in paragraph 19 of General Assembly resolution [72/219](#), the Office of Internal Oversight Services is integrating environmental management practices into its operations. For 2022, the Office will take further steps to implement the environmental policy of the United Nations Secretariat, including by continuing to reduce its carbon footprint by utilizing videoconference facilities for interviews and meetings, ensuring that all printers are set to double-sided printing and encouraging staff to turn off computers and monitors at the end of the workday.
- 30.108 Information on compliance with regard to the timely submission of documentation and advance booking for air travel is reflected in table 30.13. In order to comply with the advance purchase policy directive, the Office continues its efforts by implementing an internal standard operating procedure to ensure that all travel requests are fully justified and cleared by the head of the division prior to approval in Umoja. It also requires staff to schedule flights at least two weeks in advance of planned audits, inspections and investigations. Trips are carefully reviewed to allow for essential travel only. To minimize costs, OIOS continues to ensure that videoconferencing or teleconferencing facilities are utilized, if possible, for oversight assignments.

Table 30.13

Compliance rate

(Percentage)

	<i>Actual 2019</i>	<i>Actual 2020</i>	<i>Planned 2021</i>	<i>Planned 2022</i>
Timely submission of documentation	100	100	100	100
Air tickets purchased at least 2 weeks before the commencement of travel	71	88	100	100

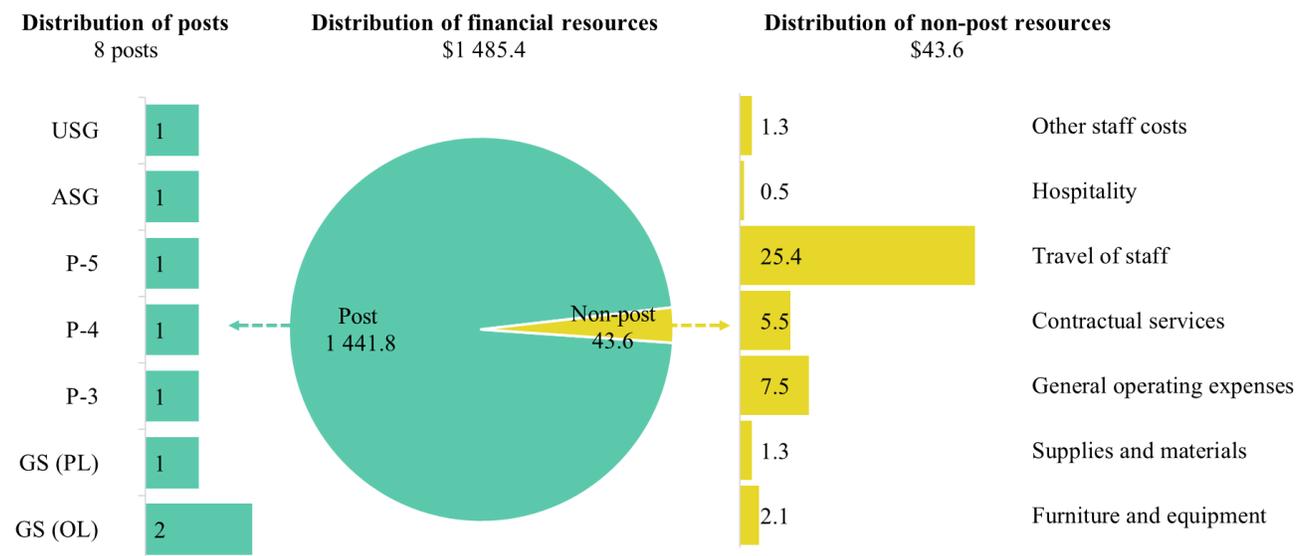
- 30.109 The proposed regular budget resources for 2022 amount to \$1,485,400 and reflect no change in the resource level compared with the appropriation for 2021. Additional details on the distribution of resources for 2022 are reflected in table 30.14 and figure 30.XII.

Table 30.14
Executive direction and management: evolution of financial and post resources

(Thousands of United States dollars/number of posts)

	2020 expenditure	2021 appropriation	Changes				2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total Percentage	
Financial resources by main category of expenditure							
Post	1 486.0	1 441.8	–	–	–	–	1 441.8
Non-post	11.5	43.6	–	–	–	–	43.6
Total	1 497.5	1 485.4	–	–	–	–	1 485.4
Post resources by category							
Professional and higher		5	–	–	–	–	5
General Service and related		3	–	–	–	–	3
Total		8	–	–	–	–	8

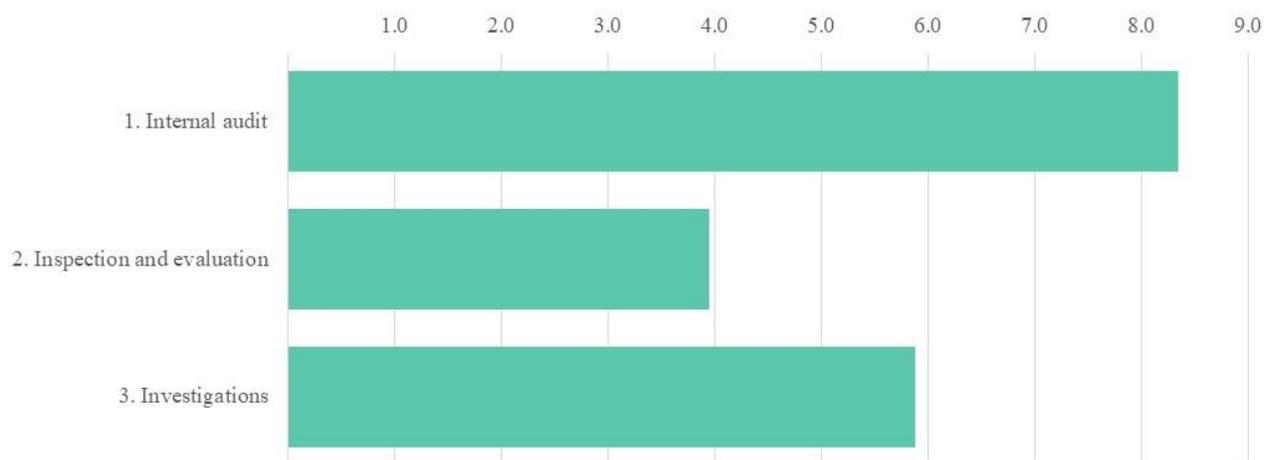
Figure 30.XII
Executive direction and management: distribution of proposed resources for 2022 (before recosting)
 (Number of posts/thousands of United States dollars)



Programme of work

30.110 The proposed regular budget resources for 2022 amount to \$18,180,000 and reflect an increase of \$235,300 compared with the appropriation for 2021. The proposed increase of \$235,300 is explained in paragraph 30.100 (a) to (c). The distribution of resources by subprogramme is reflected in figure 30.XIII.

Figure 30.XIII
Distribution of proposed resources for 2022 by subprogramme
 (Millions of United States dollars)



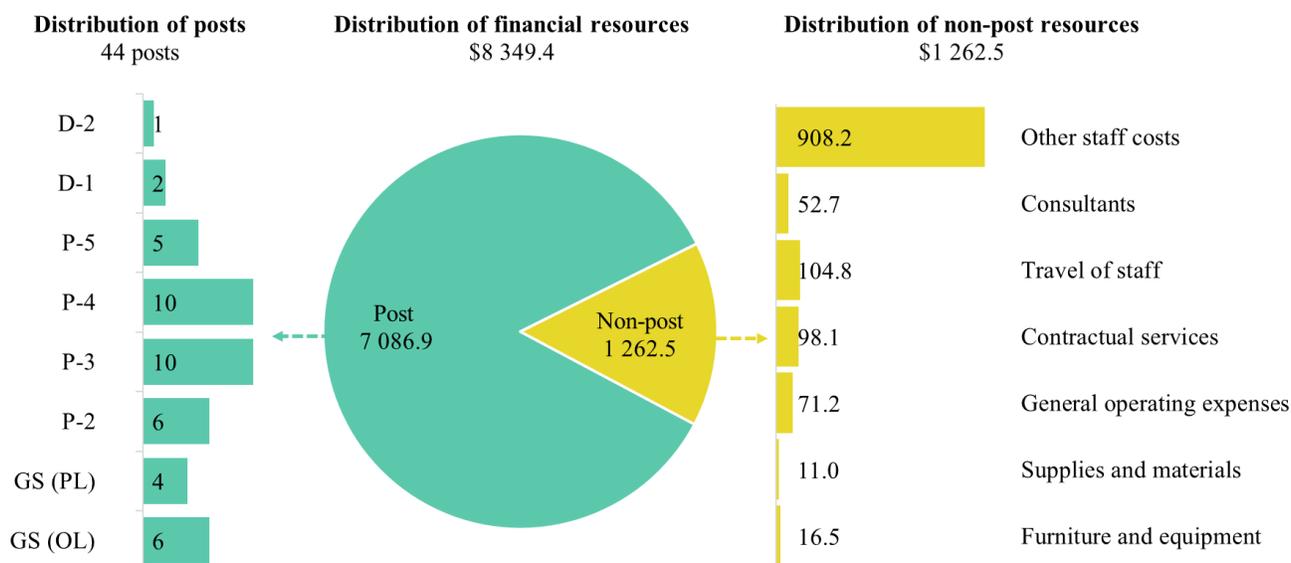
**Subprogramme 1
 Internal audit**

30.111 The proposed regular budget resources for 2022 amount to \$8,349,400 and reflect an increase of \$7,700 compared with the appropriation for 2021. The proposed increase of \$7,700 is explained in paragraph 30.100 (a). Additional details on the distribution of resources for 2021 are reflected in table 30.15 and figure 30.XIV.

Table 30.15
Subprogramme 1: evolution of financial and post resources
 (Thousands of United States dollars/number of posts)

	2020 expenditure	2021 appropriation	Changes				2022 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	
Financial resources by main category of expenditure							
Post	6 925.3	7 086.9	–	–	–	–	7 086.9
Non-post	972.7	1 254.8	–	–	7.7	7.7	1 262.5
Total	7 898.0	8 341.7	–	–	7.7	7.7	8 349.4
Post resources by category							
Professional and higher		34	–	–	–	–	34
General Service and related		10	–	–	–	–	10
Total		44	–	–	–	–	44

Figure 30.XIV
Subprogramme 1: distribution of proposed resources for 2022 (before recosting)
 (Number of posts/thousands of United States dollars)



Other assessed resources

30.112 Other assessed resources for the subprogramme are estimated at \$17,165,800 and would provide for 77 posts (1 D-1, 9 P-5, 35 P-4, 18 P-3, 4 General Service (Other level), 8 Field Service and 2 Local level), as well as non-post resources. The resources would provide support to audit activities related to peacekeeping operations and to the International Residual Mechanism for Criminal Tribunals. The estimated decrease of \$131,000 results from the closure of the OIOS Resident Audit Office of UNAMID in April 2021, offset in part by the conversion of seven general temporary assistance positions to posts in field locations.

Extrabudgetary resources

30.113 Extrabudgetary resources for the subprogramme are estimated at \$10,949,400 and would provide for 41 posts (1 D-1, 5 P-5, 12 P-4, 12 P-3, 1 P-2, 1 General Service (Principal level) and 9 General Service (Other level)), as well as non-post resources. The resources would provide audit coverage of UNHCR; the Development Coordination Office; the International Trade Centre; the United Nations Joint Staff Pension Fund; UNODC; the Office of the United Nations High Commissioner for Human Rights; the United Nations Framework Convention on Climate Change; the United Nations University; the World Tourism Organization; the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa; the United Nations Environment Programme; and the United Nations Human Settlements Programme (UN-Habitat).

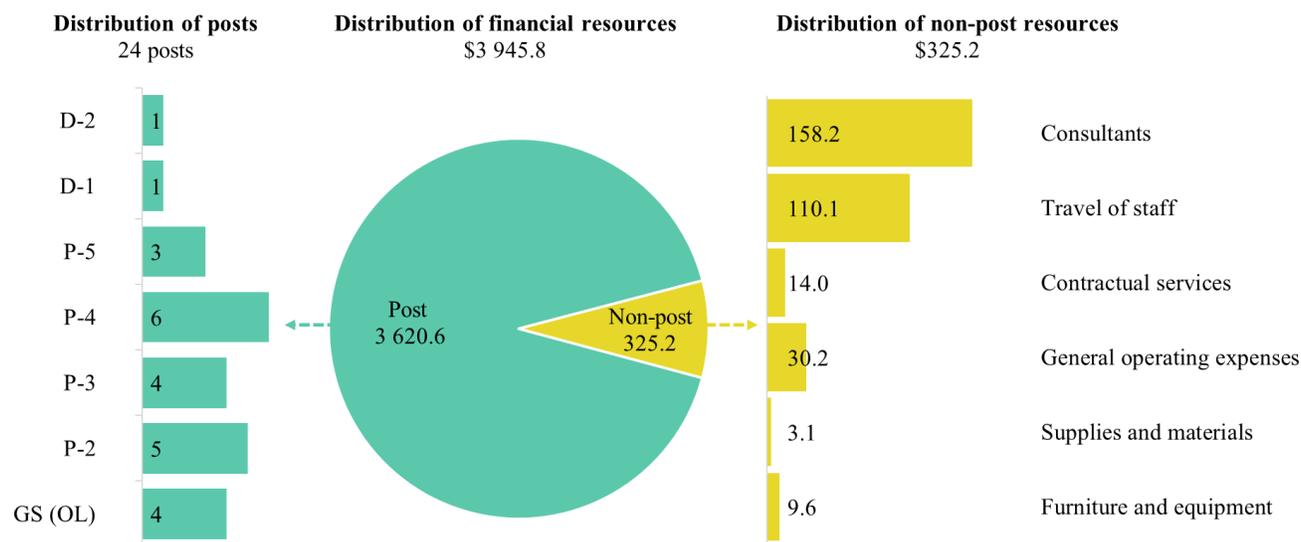
**Subprogramme 2
 Inspection and evaluation**

30.114 The proposed regular budget resources for 2022 amount to \$3,945,800 and reflect a net increase of \$241,100 compared with the appropriation for 2021. The proposed increase of \$241,100 is explained in paragraph 30.100 (b). Additional details on the distribution of resources for 2022 are reflected in table 30.16 and figure 30.XV.

Table 30.16
Subprogramme 2: evolution of financial and post resources
 (Thousands of United States dollars/number of posts)

	2020 expenditure	2021 appropriation	Changes					2022 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	2 791.0	3 373.2	–	–	247.4	247.4	7.3	3 620.6
Non-post	228.2	331.5	–	–	(6.3)	(6.3)	(1.9)	325.2
Total	3 019.1	3 704.7	–	–	241.1	241.1	6.5	3 945.8
Post resources by category								
Professional and higher		18	–	–	2	2	11.1	20
General Service and related		4	–	–	–	–	–	4
Total		22	–	–	2	2	9.1	24

Figure 30.XV
Subprogramme 2: distribution of proposed resources for 2022 (before recosting)
 (Number of posts/thousands of United States dollars)



Other assessed resources

30.115 Other assessed resources for the subprogramme are estimated at \$2,501,700 and would provide for 11 posts (1 P-5, 5 P-4, 4 P-3 and 1 General Service (Other level)), as well as non-post resources. The resources are for evaluation activities related to peacekeeping operations and to the International Residual Mechanism for Criminal Tribunals. The estimated increase of \$128,600 results from the application of the revised standard salary scale for posts in field locations.

Extrabudgetary resources

30.116 Extrabudgetary resources for the subprogramme are estimated at \$341,600 and would provide for non-post resources for evaluation activities relating to the Development Coordination Office.

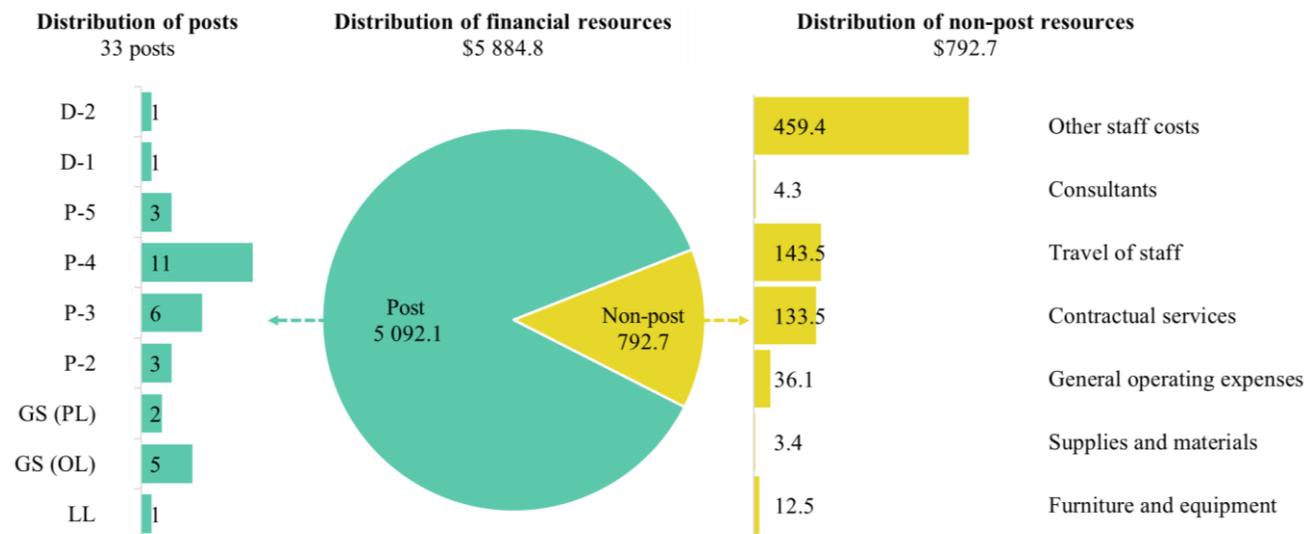
Subprogramme 3 Investigations

30.117 The proposed regular budget resources for 2022 amount to \$5,884,800 and reflect a decrease of \$13,500 compared with the appropriation for 2021. The proposed decrease of \$13,500 is explained in paragraph 30.100 (c). Additional details on the distribution of resources for 2022 are reflected in table 30.17 and figure 30.XVI.

Table 30.17
Subprogramme 3: evolution of financial and post resources
(Thousands of United States dollars/number of posts)

	2020 expenditure	2021 appropriation	Changes				2022 estimate (before recosting)	
			Technical adjustments	New/ expanded mandates	Other	Total		Percentage
Financial resources by main category of expenditure								
Post	4 972.5	5 092.1	–	–	–	–	–	5 092.1
Non-post	189.8	806.2	–	–	(13.5)	(13.5)	(1.7)	792.7
Total	5 162.3	5 898.3	–	–	(13.5)	(13.5)	(0.2)	5 884.8
Post resources by category								
Professional and higher		25	–	–	–	–	–	25
General Service and related		8	–	–	–	–	–	8
Total		33	–	–	–	–	–	33

Figure 30.XVI
Subprogramme 3: distribution of proposed resources for 2022 (before recosting)
(Number of posts/thousands of United States dollars)



Other assessed resources

30.118 Other assessed resources for the subprogramme are estimated at \$12,609,300 and would provide for 54 posts (2 D-1, 6 P-5, 11 P-4, 23 P-3, 2 General Service (Principal level), 4 General Service (Other level), 1 Field Service and 5 Local level), as well as non-post resources. The estimated increase of \$589,300 results from the application of the revised standard salary scale for posts and the conversion of 12 general temporary assistance positions to posts in field locations.

Extrabudgetary resources

30.119 Extrabudgetary resources for the subprogramme are estimated at \$1,117,000 and would provide for non-post resources for investigation activities relating to the Development Coordination Office, the United Nations Joint Staff Pension Fund, the Office for the Coordination of Humanitarian Affairs, the International Civil Aviation Organization, UN-Women, the International Trade Centre, UNODC and funding for specific investigation projects that are implemented under the OIOS trust fund for enhancing professional capacity in internal oversight functions. The estimated decrease of \$142,100 reflects the projected reduction under grants and contributions for 2022 based on past experience.

Programme support

30.120 The Executive Office provides central administrative services to the Office in the areas of human resources management and financial and general administration, including the provision of advice to senior managers of the Office on administrative, financial, personnel and budgetary matters. In addition, it administers the staff, as well as the financial resources of the Office, at Headquarters, Geneva, Vienna, Nairobi and other duty stations, including the various peacekeeping missions and the International Residual Mechanism for Criminal Tribunals, under the delegation of authority granted by the Secretary-General and in accordance with the regulations and rules of the United Nations.

30.121 The proposed regular budget resources for 2022 amount to \$1,324,300 and reflect a decrease of \$35,400 compared with the appropriation for 2021. The proposed decrease of \$35,400 is explained in paragraph 30.100 (d). Additional details on the distribution of resources for 2022 are reflected in table 30.18 and figure 30.XVII.

Table 30.18
Programme support: evolution of financial and post resources

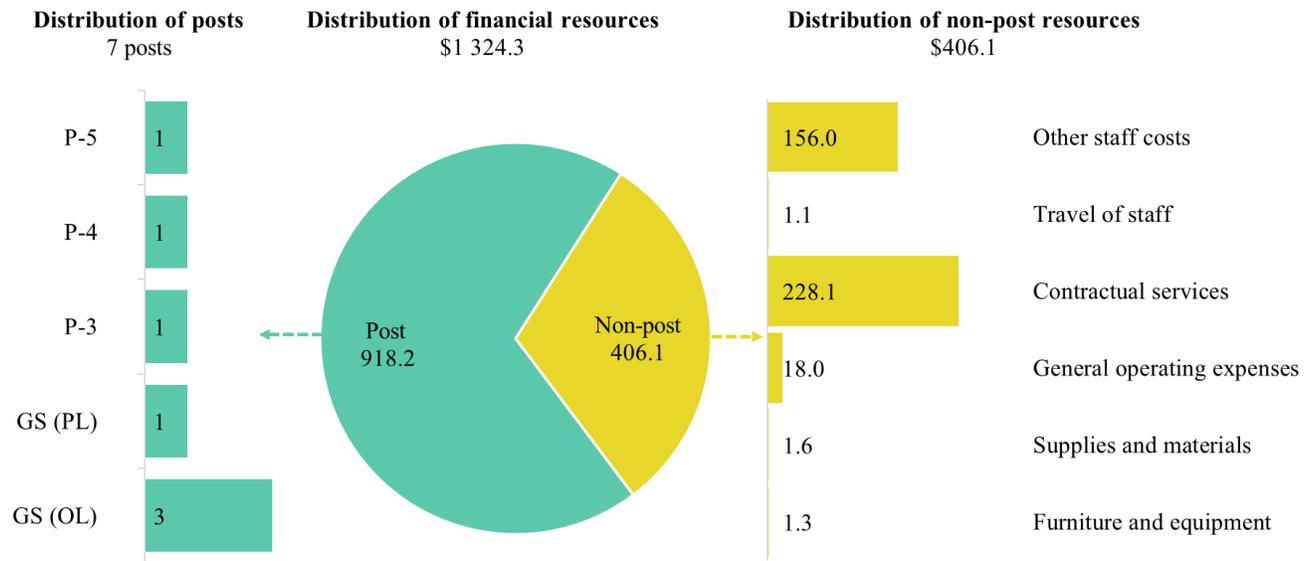
(Thousands of United States dollars/number of posts)

	2020 expenditure	2021 appropriation	Changes					2022 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	921.0	918.2	–	–	–	–	–	918.2
Non-post	369.0	441.5	–	–	(35.4)	(35.4)	(8.0)	406.1
Total	1 290.0	1 359.7	–	–	(35.4)	(35.4)	(2.6)	1 324.3
Post resources by category								
Professional and higher		3	–	–	–	–	–	3
General Service and related		4	–	–	–	–	–	4
Total		7	–	–	–	–	–	7

Figure 30.XVII

Programme support: distribution of proposed resources for 2022 (before recosting)

(Number of posts/thousands of United States dollars)

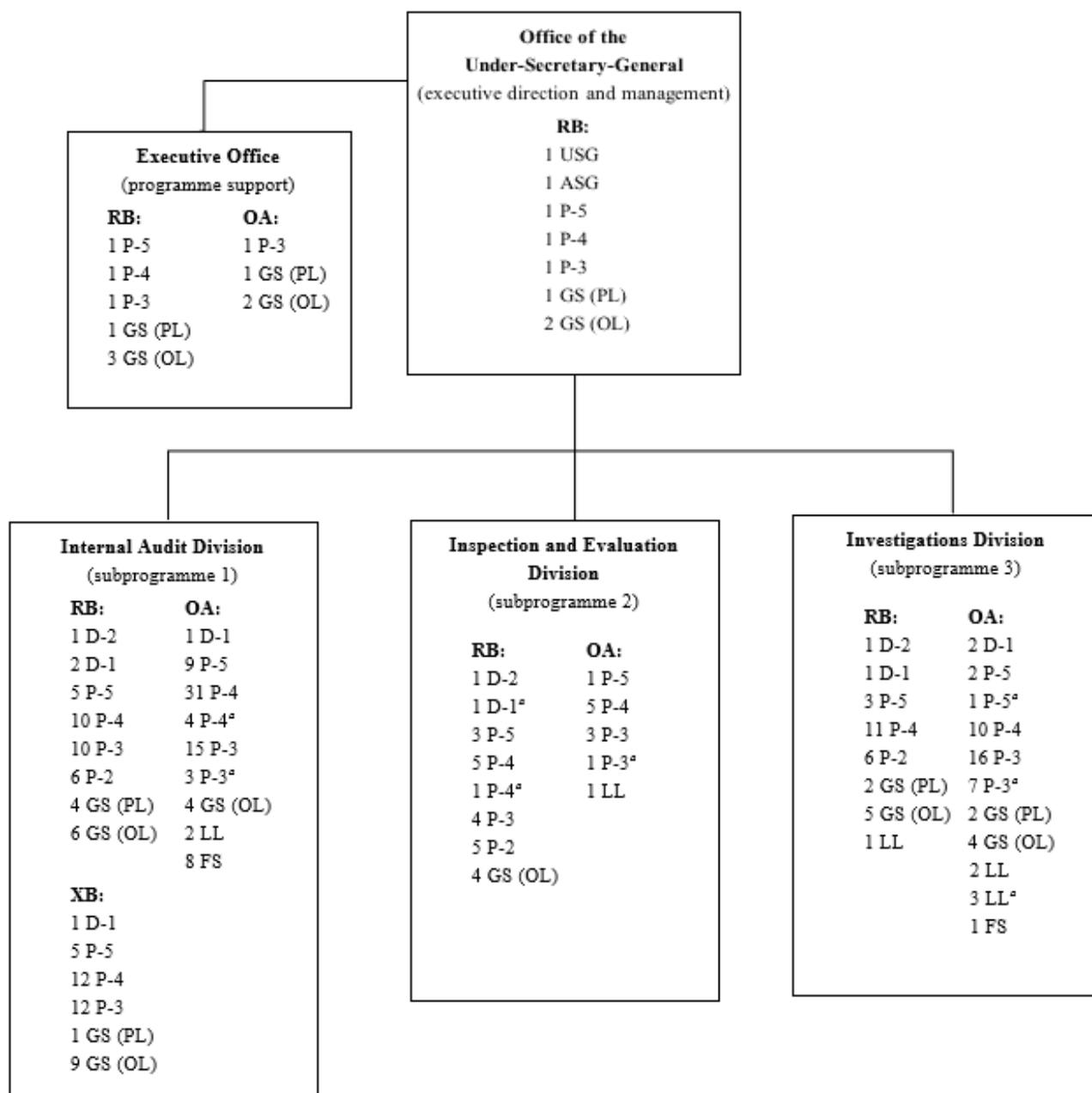


Other assessed resources

30.122 Other assessed resources for programme support are estimated at \$706,900 and would provide for four posts (1 P-3, 1 General Service (Principal level) and 2 General Service (Other level)), as well as non-post resources. The resources would provide support to activities related to peacekeeping. The estimated increase of \$34,800 results from the application of the revised standard salary scale for posts in field locations.

Annex I

Organizational structure and post distribution for 2022



Abbreviations: ASG, Assistant Secretary-General; FS, Field Service; GS (PL), General Service (Principal level); GS (OL), General Service (Other level); LL, Local level; OA, other assessed; RB, regular budget; USG, Under-Secretary-General; XB, extrabudgetary.

^a As proposed in the report of the Secretary-General on the budget for the support account for peacekeeping operations for the period from 1 July 2021 to 30 June 2022 (A/75/785), 19 general temporary assistance positions (1 P-5, 5 P-4, 10 P-3, 3 Local level) are proposed for conversion to posts; 1 post (1 P-3) is proposed for reassignment from the Internal Audit Division to the Inspection and Evaluation Division as from 1 July 2021; and redeployments are proposed within the Investigations Division to better align information technology-related functions with operational requirements (1 Senior Information Technology Assistant (General Service (Principal level)) from Vienna to New York, and 1 Information Technology Assistant to Investigations Assistant (General Service (Other level)) in Vienna).

Annex II

Summary of follow-up action taken to implement relevant recommendations of the oversight bodies

Brief description of the recommendation

Action taken to implement the recommendation

Advisory Committee on Administrative and Budgetary Questions (A/75/7)

The Advisory Committee notes this approach and looks forward to an update on the Internal Audit Division's new risk approach in the context of the next proposed programme budget (para. IX.13).

The Advisory Committee continues to welcome the collaboration among the three divisions of OIOS and encourages the increased use of Umoja-related data analytics, including in the context of performance auditing (A/74/7, para. IX.17, and para. IX.16 below), to continue to improve the Office's oversight functions. The Committee looks forward to receiving further updates thereon in the context of the next proposed programme budget (para. IX.14).

The Internal Audit Division uses the enterprise risk management risk catalogue/categories in assessing the relevant risks of the entities it is responsible for auditing. It does not classify departments in terms of risk, but the activities/programmes they are responsible for carrying out are assessed as high or medium risk. The planning assumptions are that the Division will review those areas rated as high risk every three years and those rated as medium risk every five years. For instance, in the Department of Operational Support, areas of high risk include: (a) organization transformation and management reform; and (b) programme management and implementation, which includes procurement and supply chain management. The Office of Internal Oversight Services (OIOS) plans to review such areas every three years, whereas in areas such as human resources strategy and planning, which are rated as medium risk, the Office plans to review such areas every five years. Similarly, for smaller entities where a comprehensive audit is conducted, such as special political missions, the Office has rated them as medium risk, and plans to review them every five years.

In conducting its audits, the Internal Audit Division continues to leverage data available from systems such as Umoja. The Division also continues to increase its capacity in data analytics as a result of more readily available and reliable data in Umoja and other systems. In addition, recognizing the power of data analytics, auditors with strong data analytical skills assist other teams in gathering necessary information and provide them with training where needed. Umoja and other systems provide auditors with a wealth of information, whereby the Division is able to download and analyse the entire population to identify and reveal various patterns and trends. The use of data analytics by the Division is demonstrated, for example, in audits of demand and source planning, procurement, vendor payments and fuel management.

The Advisory Committee recalls the recommendation of the Independent Audit Advisory Committee of the need for a balance between performance auditing and compliance auditing, which also falls under the purview of the Internal Audit Division (A/73/304, paras. 55–60). The Committee trusts that both divisions will continue to collaborate and coordinate their workplans and looks forward to an update thereon in the context of the next proposed programme budget (para. IX.16).

The Advisory Committee looks forward to an update, in the context of the next proposed programme budget, on the complementarity of the Inspection and Evaluation Division’s programme evaluations and the entities’ self-evaluation activities (para. IX.17).

The Advisory Committee recalls its comments in the context of the proposed programme budget for 2020, including its recommendation, which was endorsed by the General Assembly in its resolution 74/262, that OIOS examine its approach to the management of its investigations and work processes and present a remedial action plan in the context of the proposed programme budget for 2021 (A/74/7, paras. IX.20 and IX.21). The Committee notes that the requested remedial action plan has not been presented. In view of

In preparation for its 2021–2022 workplan, the Inspection and Evaluation Division and the Internal Audit Division teams consulted and coordinated closely to avoid any overlap or duplication of work and, where engaged with the same entity, ensured complementarity of assignments. Where needed, notification memorandums have referenced each division’s complementary assignments. Even though both divisions have planned for assignments on the same entities, the Internal Audit Division focuses on performance and compliance assessments, while the Inspection and Evaluation Division focuses on assessing outcomes.

The Inspection and Evaluation Division follows a detailed and consultative scoping process of evaluation assignments, which takes into consideration the entities’ self-evaluation plans as well as other envisaged oversight work. This ensures complementarity, and above all prevents duplication or overlap. A review of the Secretariat evaluation workplans for 2020 and 2021 showed that more than half of the entities evaluated by Division did not have a self-evaluation plan. In addition, when available, most entity evaluation plans were project-based, and typically evaluated topics or areas of work at a level below the subprogramme, which differs from the Division’s subprogramme- or programme-level evaluations. For 2020 and 2021, only two Secretariat entities had planned subprogramme evaluations: the Department of Economic and Social Affairs and the United Nations Office on Drugs and Crime. In both instances, during the inception phase, the Division coordinated closely with the entities to ensure that there were no duplications or overlaps in evaluation coverage. For 2021, evaluation plans for the Economic Commission for Africa included a review of a thematic area (macroeconomic modelling) within subprogramme 1, which is the subject, as a whole, of an outcome evaluation by the Division. The focus of each of the evaluations was discussed and coordinated at the inception phase to avoid potential duplications.

In 2020, the Under-Secretary-General for Internal Oversight Services proposed an office-wide external quality assessment and requested funds accordingly for all three subprogrammes. Only the portion requested for the Investigations Division was approved as part of the 2021 programme budget. The required funding, which was apportioned between the regular budget and the support account for peacekeeping operations, will be used to assess the Investigations Division’s approach to managing

Brief description of the recommendation

the Investigation Division's long-standing unresolved issues, including the length of time that it takes to complete an investigation, as well as investigators' caseloads, the Committee recommends that the General Assembly request OIOS to conduct an external assessment of the Investigation Division in 2021, as described in paragraphs IX.9 to IX.11 above, and to ensure that this assessment will also address all of the concerns highlighted repeatedly by both the Committee and the Independent Audit Advisory Committee. The Committee recommends that the Assembly request OIOS to present the results of this external assessment and the related action plan of OIOS, in the context of the next proposed programme budget (para. IX.19).

Action taken to implement the recommendation

investigations, including the overall organization and management of work processes and investigative staff, and to deliver a remedial action plan during the programme budget period for 2021. The support account funding is included in the 2021/22 budget proposal, pending approval by the General Assembly. Meanwhile, the Division has taken additional steps in 2021 to improve workflow, for instance, by proposing lateral staff moves to duty stations with the highest investigative requirements; such steps were, however, hampered by the imposed hiring freeze as a result of the liquidity situation of the regular budget.

Annex III

Summary of proposed post changes by component and subprogramme

<i>Component/subprogramme</i>	<i>Posts</i>	<i>Grade</i>	<i>Description</i>	<i>Reason for change</i>
Subprogramme 2	2	1 D-1 1 P-4	Establishment of 1 Deputy Director and 1 Evaluation Officer	In paragraph 61 of his report entitled “Shifting the management paradigm in the United Nations: ensuring a better future for all” (A/72/492), the Secretary-General called for the promulgation of a Secretariat evaluation policy. That policy is being developed as an administrative instruction on evaluation, which will further expand the Inspection and Evaluation Division’s role in strengthening and supporting evaluation in the Secretariat. The posts would be used to support these distinct and separate activities within the Division to provide ongoing and regular support to Secretariat entities, and to the wider Organization, on evaluation.