219 EX/18

Executive Board
Two hundred and nineteenth session

PARIS, 16 February 2024
Original: English

Item **18** of the provisional agenda

DIVISION OF INTERNAL OVERSIGHT SERVICES (IOS): ANNUAL REPORT 2023

SUMMARY

The annual report of the Division of Internal Oversight Services (IOS) is submitted pursuant to a standing request by the Executive Board (160 EX/Decision 6.5 and 164 EX/Decision 6.10). The report presents the key activities and achievements of IOS for the concerned year.

The following items are attached as annexes to this report: summaries of internal audits completed in 2023 (Annex I), the Internal Audit and Evaluation tentative work plans for 2024/2025 (Annexes II and III), as well as a list of acronyms (Annex IV).

All financial and administrative implications of the reported activities fall within the parameters of document 42 C/5.

Decision required: paragraph 91.

FOREWORD

This annual report provides an overview of the main activities conducted by the Division of Internal Oversight Services (IOS) in 2023. It covers the functions of the Internal Audit Office, the Evaluation Office, and the Investigation Office. The report also outlines the provisional work programme of the IOS for 2024/2025.

In the past years, IOS has undergone significant developments, marked by a steadfast commitment to ensuring independence, resource consolidation, and a continuous pursuit of excellence in our oversight functions.

Independence is the cornerstone of our mandate, and I am pleased to report that the IOS has maintained and strengthened its independence over the past year. This accomplishment is owed in large part, to the increased allocation of resources, which have been consolidated under the 42 C/5 budget, providing the IOS with the necessary tools to execute its responsibilities effectively. One of the key indicators of our independence is the control we exercise over our work plan and scoping. This is reinforced by the fact that the Evaluation function directly manages the funds allocated by the Programme Sectors to evaluation. These correspond to 3% of each Sector's operational budget. Furthermore, the revision of the Oversight Advisory Committee's (OAC) Terms of Reference has strengthened IOS's position as a reliable and independent internal oversight body within UNESCO.

A notable achievement in our pursuit of accountability is the establishment of a procedure to address allegations of misconduct by an Executive Head, a legacy framework for the Organization. UNESCO stands among the few agencies that have developed such a complete framework, showcasing our commitment to transparency and responsible governance.

IOS has embarked on a maturity journey, evolving beyond its traditional role to become a strategic advisor within UNESCO. Our contributions extend to strategic evaluations, notably in 2023, those of the International Bureau of Education (IBE), and the previous Human Resources Management Strategy. In addition, the insights gained through our field office audits underscore our commitment to contributing meaningfully to the ongoing UNESCO field reform.

Regarding delivery, I am proud to report that the IOS has fully executed its work plans, and our field office audit strategy is well on track, with nearly 40% of audits completed. Confidence abounds in our ability to provide full coverage of the field network in the five-year period set by the Executive Board in its 211th session. This approach is complemented by strategic investments in the support of the decentralized evaluation function that is yielding tangible results.

IOS has been successful in developing a new assurance product, performance audits, which are jointly delivered by internal audit and evaluation experts, and fully embedding Data and Analytics (DnA) into our work processes. As we mature, we are now exploring the integration of Artificial Intelligence (AI) into our work, recognizing the potential it holds for enhancing efficiency and effectiveness. These examples are a good testimony of IOS' capacity to innovate.
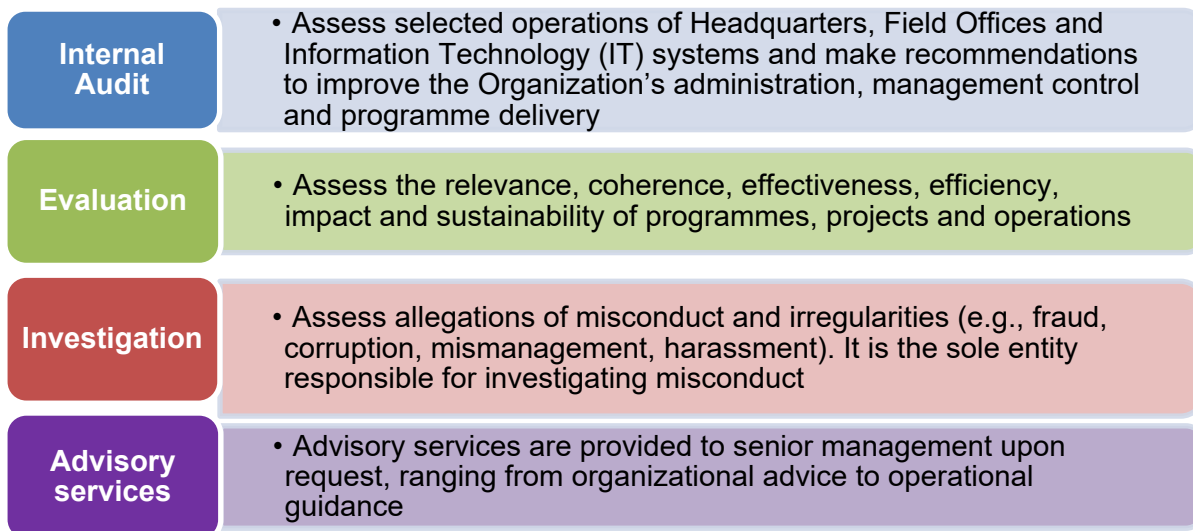
Our commitment to staff remains unwavering, with a significant percentage of the Regular Programme (RP) budget dedicated to talent development. This investment ensures that our team is equipped with the highest standards of professionalism and stays abreast of the latest trends in our ever-evolving professional landscape.

In closing, IOS maintains a continuous focus on enhanced accountability and learning. As we move forward, we remain dedicated to upholding the principles that define our mandate, driving innovation, and contributing substantively to the organizational goals of UNESCO.

I.   Overview

1.   The Division for Internal Oversight Services (IOS) provides a comprehensive internal oversight perspective that seeks to enhance the efficiency and effectiveness of outcomes and integrity in UNESCO through the implementation of the following four functions.

Figure 1: Main functions of IOS

Internal Audit	• Assess selected operations of Headquarters, Field Offices and Information Technology (IT) systems and make recommendations to improve the Organization's administration, management control and programme delivery
Evaluation	• Assess the relevance, coherence, effectiveness, efficiency, impact and sustainability of programmes, projects and operations
Investigation	• Assess allegations of misconduct and irregularities (e.g., fraud, corruption, mismanagement, harassment). It is the sole entity responsible for investigating misconduct
Advisory services	• Advisory services are provided to senior management upon request, ranging from organizational advice to operational guidance

2.   IOS adheres to international professional standards[1] for the conduct of its audits, evaluations, and investigations. This includes continued reinforcement of its quality assurance processes through the advice of the Oversight Advisory Committee (OAC), external quality assurance reviews, and the requirement for all staff to be professionally certified and/or trained in their field, in addition to having the relevant academic credentials.

3.   The Director of IOS has confirmed to the Executive Board that IOS enjoyed full organizational independence in 2023 across the spectrum of its three core functions and was free to fully determine the scope of its work, to undertake assignments and to communicate on its results.

4.   IOS is actively engaged in a number of United Nations system-wide professional networks and contributes to related working groups. These networks include:

- the Representatives of Internal Audit Services of the United Nations organizations and Multilateral Financial Institutions (UN-RIAS);
- the United Nations Evaluation Group (UNEG); and
- the United Nations Representatives of Investigation Services (UNRIS).

5.   This allows for informal benchmarking and joint standard-setting within the context of the United Nations system.

6.   IOS is part of a broader oversight mechanism for UNESCO, that includes:

- the External Auditor, whose reports are presented to the Executive Board;
- the OAC, whose annual report is presented to the Executive Board; and

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[1]   Audit follows the *International Standards for the Professional Practice of Internal Auditing;* Investigation: the *Uniform Guidelines for Investigations;* and Evaluation: the *Norms and Standards for Evaluation in the United Nations System.*

- the Joint Inspection Unit (JIU), whose reports are available at www.unjiu.org[2].

7.   In addition to its main functions, IOS acts as the secretariat for the OAC and is the focal point for the JIU.

8.   In its quest to guarantee professional excellence and deliver more value to the Organization and its stakeholders, IOS established a Vision and Mission Statement to define what it stands for and to deliver with maximum added value. These are underpinned by three key principles which underscore the importance of:

- delivering quality products with effective and efficient use of resources whilst focusing on what matters most to the Organization;

- independence and objectivity while enhancing collaboration and trust;

- transparency and accountability focusing on proactive and trusted communication, regular outreach, and reporting on key indicators, outputs, and outcomes.

Figure 2: IOS Vision and Mission
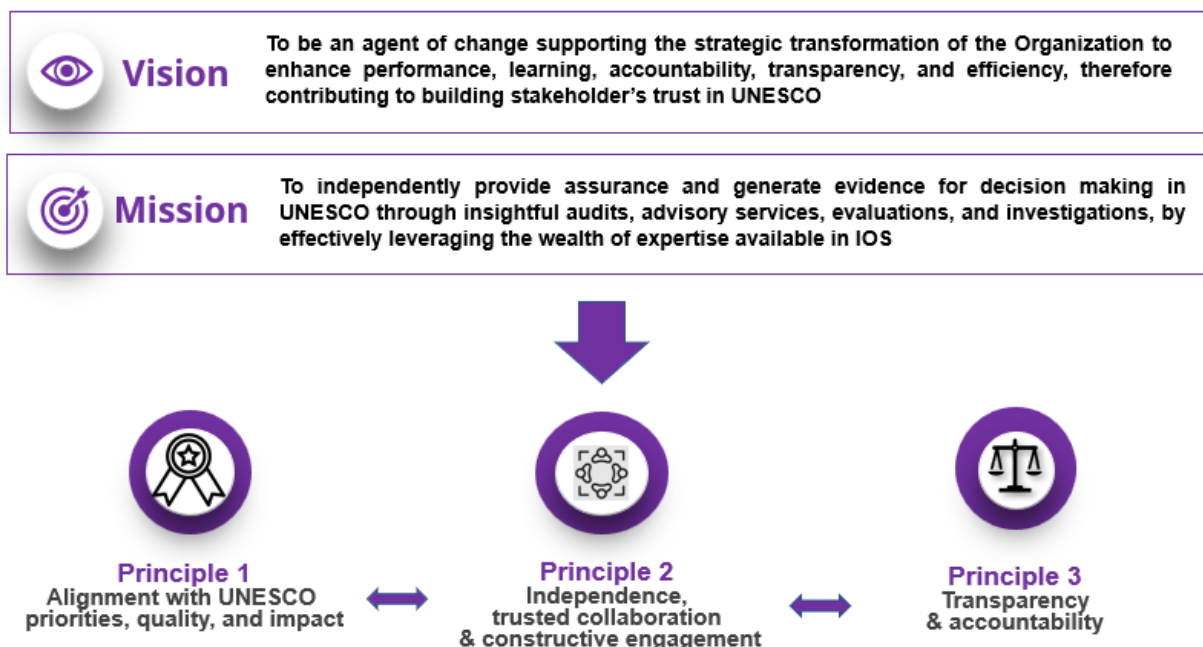
9.   The IOS Strategic Plan for 2022-2025 which is completing its second year of implementation has been designed around five core pillars which form the backbone of IOS' endeavour to deliver with impact through insightful assurance and proactive strategic advice: Strategy, Structure, Processes, People, Rewards and recognition.

10.   In 2023, IOS continues to be engaged in a **Data and Analytics (DnA) Journey** with the purpose of helping UNESCO make better-informed, data-driven decisions, while also promoting transparency, trust and credibility. Leveraging data and analytics help IOS work more effectively and efficiently, while also providing insights that can drive positive change within the Organization.

- Greater transparency: DnA provides a more comprehensive view of the Organization and its operations, which can help promote transparency and trust.

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[2]   JIU reports are discussed annually in a Special Committee of the Executive Board.

- Improved communication: data visualization tools help IOS communicate their findings more effectively, which can improve collaboration within the Organization.

- Improved decision-making: by using DnA, IOS helps the rest of the Organization make more informed and data-driven choices, leading to better outcomes overall.

- Enhanced risk management: DnA helps the Internal Audit Office identify and assess risks more accurately, which can inform the Organization's risk management strategies.

- Increased credibility: IOS demonstrates its commitment to use the most up-to-date and accurate methods, enhancing the credibility and reputation of the Organization.

Figure 3: IOS Data and Analytics Journey
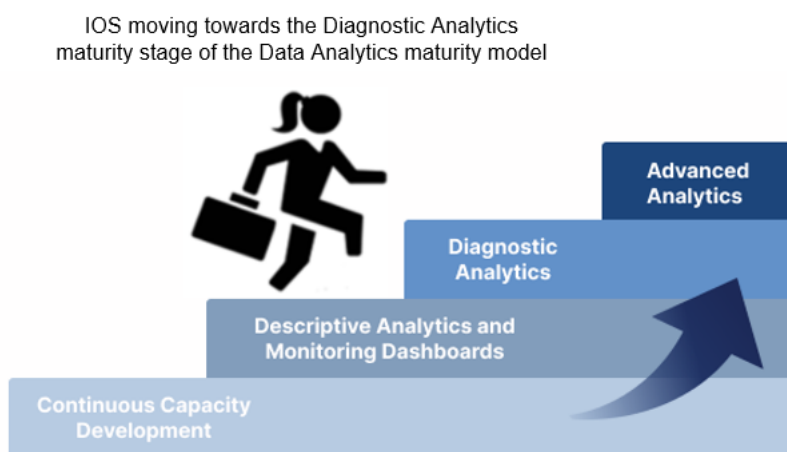
11. IOS is developing a forward-thinking culture as set forth by the UN Secretariat[3], providing data-driven deliverables to management, nurturing data capabilities, and shifting cultures. IOS is willing to become a centre of data excellence to boost data sharing, collaboration, and change management.

II. IOS STAFFING AND BUDGET

A. Staffing

 IOS has 27 Staff[4]   of 18 nationalities   63% are women

12. In 2023, IOS completed the recruitment process for a temporary vacant P-4 post in Evaluation and has advanced in filling the vacancies of a P-3 post for Investigation and two P-2 posts for Audit.

B. Activity Budget

13. Figure 4 below provides a breakdown of the IOS activity budget by Office. Since the end of the 2020/2021 biennium, a steady increase of 439% has been decided for the IOS activity budget. This underscores the strong confidence and support that the executive management and the Executive Board are extending to IOS, therefore contributing to strengthening its operational independence.

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[3]   Common Agenda Policy Brief UN 2.0.
[4]   This number includes affiliated staff.

**Figure 4: The IOS Approved Regular Programme Activity Budget
has steadily increased since 2020/2021**
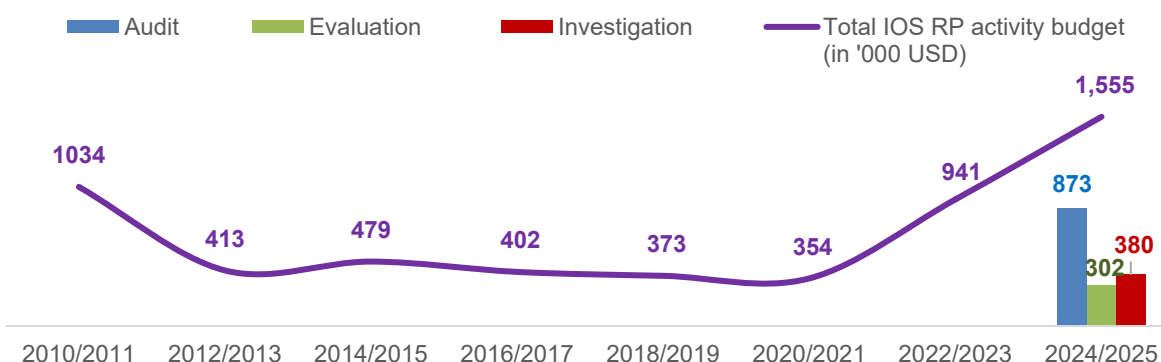
Figure 5: Budget Execution in 2022/2023 (in '000 USD)

Description	Allocation	Incurred expenses and Obligations	Execution rate 2023
Internal Audit	$657	$656	100%
Evaluation	$103	$102	99%
Investigation	$181	$181	100%
IOS Temporary Assistance	$315	$304	97%

C.   Continuous Talent Development

14.   All international Professional staff have relevant education, prior experience and/or professional certifications (see credentials in Figure 6). The IOS training programme is intended to develop and maintain a competent, efficient work unit to accomplish its responsibilities under the IOS Charter while also aligning with relevant Competency Frameworks. In 2023, every staff met the Continuing Professional Education (CPE) requirements of their respective professional certifications.

Figure 6: Number of IOS staff with credentials [5]

15.   IOS staff undertook a record 1,018 hours of trainings, and this year's focus was placed on building more synergies between Internal Audit and Evaluation. The whole division spent 34% of training hours to develop their capacity in delivering Performance Audits.

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[5]   PRINCE2 (PRojects IN Controlled Environments) is a structured project management method and practitioner certification programme

Figure 7: 34% of IOS staff's training hours in 2023 were related to Performance Audit

28	74	87	205	278	347
Project and Business Management	Management and Planning	Investigation, Fraud, Ethics	Data Analytics, AI, Cybersecurity	Audit and Evaluation Standards	Performance Audit

III. INTERNAL AUDIT

A. Internal Audit function

16. The IOS Internal Audit Office (AUD) conducts independent and objective internal audits and advisory engagements designed to improve the effectiveness and efficiency of UNESCO operations, all while helping the Organization attain its objectives and results. An Internal Audit Charter defines the Office's functions, purpose, authority and responsibility.

B. Quality Assurance and Improvement Programme

17. IOS maintains a Quality Assurance and Improvement Programme (QAIP) that covers all aspects of the Internal Audit Office's activity to ensure that internal audits follow a systematic and disciplined approach and comply with both *the Institute of Internal Auditors' (IIA) Standards* and *the Code of Ethics*. IOS aims at achieving **continuous improvement of working methods** through periodic assessments, peer reviews, post-audit client surveys, harmonized methodologies for more consistency and efficiency, and by keeping abreast with emerging audit and technology trends. These activities are coordinated in IOS by a dedicated Professional Practice Unit (PPU).

18. In 2023, we revised our **Data and Analytics** (**DnA) strategy and framework to adapt to evolving technologies and context**. We have been active members of a network of DnA specialists across the United Nations oversight services, as well as the UNRIAS Working Group for Innovation. This facilitates exchanges on challenges and limitations, good practices, and helps us to keep in touch with new trends. In addition, we continued to **invest in the team's data skills**, identifying appropriate trainings based on a typology of learners, and their data literacy, and held knowledge-sharing sessions on Natural Language Processing (NLP), Auditing Artificial Intelligence (AI), and the Ethics of AI.

19. We increased **collaboration with internal stakeholders** to optimize our efforts and to **hand over the results of our Descriptive analytics work to business units**. For instance, we have worked with the Bureau of Digital Business Solutions (DBS) and the Travel Management Unit to give them access to the datasets and visuals developed as part of the audit of compliance with the UNESCO Travel Policy. This will ultimately strengthen UNESCO monitoring capacity of travels. This year, we developed **new diagnosis dashboards** illustrating the risks identified for each auditable entities based on external factors or internal information available from the first, second, or third line. Using these risk models increases our efficiency during the planning phase of all audits, as well as during our annual audit risk assessment to prepare work plans.

C. Audits carried out in 2023

20. Over the course of the year, IOS/AUD completed 16 planned engagements. These included five assignments[6] at Headquarters and 11 in the field[7]. To be relevant in an evolving context and organizational environment, IOS remained agile and adapted the audit work plan. An engagement was added to the plan, responding to stakeholders' needs: the certification of financial statements

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[6]   Travel Policy, Workforce and Succession Planning, ERM, Performance audit of the Natural Sciences Sector, DRP
[7]   Kinshasa, Maputo, Rabat, New Delhi, Montevideo, Brazzaville, Jakarta, Windhoek, Almaty, Dakar and Abidjan

for an EU-funded project. A summary of the completion of the 2022/2023 audit work plan, and the additions to the plan is presented in Figure 8.

Figure 8: The IOS Audit Office completed 91%[8] of its 2022/2023 work plan[9]
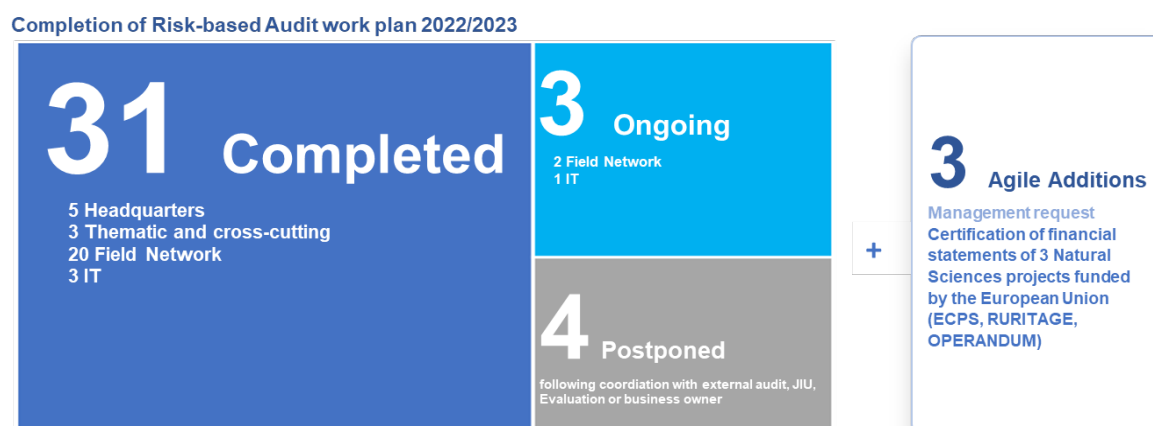
21. The audits completed in 2023 are summarized in the section below and further details are provided in Annex I. Executive summaries of these audits are available on the IOS website.

D. Main themes covered in 2023

Field offices and category 1 institutes

22. In response to the Executive Board's request[10] to increase the frequency of audits of field offices to achieve complete coverage in a five-year cycle, IOS/AUD developed the **Field Audit Strategy 2022-2026**. The UNESCO field network consists of 54 offices and nine category 1 institutes across the world. To ensure efficient use of our resources, field audits have been a combination of field visits and desk reviews supported by an enhanced use of data analytics. In 2023, IOS/AUD completed 11 field network audits. At the time of issuance of this report, two field network audits are in the process of being finalized (see Figure 9).

Figure 9: Field Network entities covered in 2023

Status	Region	Entity	Entity Scope	Audit Type
Completed	Africa	Abidjan	National	Field visit
		Brazzaville	National	Remote
		Dakar	Regional	Field visit
		Kinshasa	National	Field visit
		Maputo	National	Remote
		Windhoek	National	Field visit
	Arab States	Rabat	Regional	Field visit
	Asia and Pacific	Almaty	Regional	Field visit

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8   Not including the four audits postponed in coordination with business owners and other assurance providers
9   IOS completed 31 engagements that were planned for the biennium, 15 were issued in 2022 and 16 in 2023.
10 211 EX/Decision 44

Status	Region	Entity	Entity Scope	Audit Type
		Jakarta	Regional	Field visit
		New Delhi	Regional	Field visit
	Latin America and the Caribbean	Montevideo	Regional	Field visit
Ongoing	Latin America and the Caribbean	Lima	National	Field visit
	Europe and North America	UIL Hamburg	Institute	Field visit

23.   Since starting our audit cycle in January 2022, IOS completed 20 field network audits (16 field visits and four remote audits). Two audits are currently ongoing. We covered nearly 40% of the field offices and category 1 institutes.

Figure 10: Implementation of the Field Office Audits' Strategy is on track

Year	2022	2023	2024	2025	2026
Progress	20	2	41		

24.   The results of the audits carried out in the past biennium have raised recurring observations that remain unaddressed. These concern the absence of adequate UNESCO Country Strategies and Resource Mobilization plans, delays in project implementation, procurement and contracting weaknesses, and a fragile internal control environment.

25.   Some of the root causes are the absence of adequate oversight both at the field office level and Headquarters, the overall weak coordination, along shortfalls in workforce planning.

26.   From a field support perspective, Headquarters (HQ) does not yet have adequate capacity to properly monitor and respond to field office needs. While ADM provides ad hoc administrative support, there is no consolidated monitoring of programmatic activities in the field. Regarding project management, UNESCO would benefit from an effective monitoring tool and knowledge-sharing initiatives. The implementation of UNESCORE presents an opportunity to enhance monitoring. This would need to be accompanied by strengthening the monitoring and evaluation capacity in the field.

27.   Concerning internal controls, the audits have identified financial control weaknesses, deviations from procurement processes, and poor vendor management. The constraints become particularly pronounced in offices with limited administrative capacity. In instances where these offices oversee large extrabudgetary portfolios, there is a compelling necessity to swiftly reinforce administrative support, ensuring agility and efficiency.

28.   Maintaining a high stand on fraud awareness and prevention is essential to safeguarding the Organization's integrity, financial stability, and reputation, fostering a culture of trust and transparency among employees and stakeholders. Our work environment surveys in the field identified the need to raise the staff's awareness of the Whistleblower Protection Policy and strengthen the speak-up culture and trust in the Organization, notably among affiliated staff.

29.   Notwithstanding the above, several field offices audited were rated overall satisfactory. These are relatively well-staffed with stable leadership and experienced international Administrative Officers (AO). Going forward, the field reform presents opportunities to strengthen the field network, with several offices transitioning into Multisectoral Regional Offices, responsible for overseeing

operations in multiple countries. In this changing setting, our field audits have flagged the urgent need for clarity in the accountability framework (for example, to better define responsibilities and accountabilities over programme management between programme sectors, field offices, and central services). Since the field reform has now been approved, it is crucial to address these gaps to ensure the reform's success.

30.   In response to IOS recommendations, the Bureau of Strategic Planning (BSP) and the Sector for Priority Africa and External Relations (PAX), have started a review to advance UNESCO's organizational positioning and programme planning at country and regional levels. This needs to be coordinated with programme sectors. There are clear incentives and benefits to be expected from clarifying the programmatic focus of our field offices' work, notably, to achieve an overall programmatic coherence, to improve prospects for United Nations system-wide collaboration, and to ultimately position the field office network as a main driver of impact.

Corporate Services

Information technology

31.   In 2023, IOS performed an audit of **Disaster Recovery Planning** (DRP) to provide assurance on the Organization's ability to recover IT operations after a major incident. The audit identified deficiencies that prevent UNESCO from having a fully operational DRP, including absence of a DRP policy, clear governance, and roles and responsibilities, Business Impact Analysis and regular DRP testing, as well as insufficient allocated resources in DBS.

32.   Throughout the year, IOS kept a particular focus on monitoring the implementation of actions taken to address gaps in cybersecurity, one of the highest organizational risks. The last **cybersecurity audit** had noted improvements in controls. The progressive implementation of the agreed management actions further strengthened the cybersecurity posture of the Organization in 2023.

33.   IOS maintains an observer role in IT governance structures and remains informed on key corporate IT initiatives and related risks. IOS follows the progress made on the UNESCORE project and, as requested by the Executive Board at its 214th session[11], IOS plans to undertake an external review of UNESCORE during the 2024/2025 biennium.

Travel

34.   We assessed **compliance with UNESCO's travel policy**, incorporated lessons learned from the COVID-19 pandemic and reviewed the environmental impact of travel. In 2022, mission travel expenses exceeded $11 million for over 8,000 missions, reflecting a 20% decrease compared to pre-pandemic levels in 2019. The audit noted a 24% increase in the average cost of air travel from 2019 to 2022, partly attributed to inflation and a rise in business class usage, particularly at the Senior Management level. Current travel trends indicate that UNESCO may surpass its 2030 air travel CO_2 emission target in 2024. Furthermore, the audit identified low compliance levels in various aspects of travel processes and highlighted the need to clarify gaps in the accountability framework and the Chief Medical Officer's role, often solicited for non-medical travel class upgrades. Resource limitations to monitor exceptions, and challenges with dispersed travel tools were also noted, leading to time-consuming administrative tasks and inefficiencies.

Human resources

35.   The audit of **Workforce Planning** was to assess the overall effectiveness of workforce planning at UNESCO, including its alignment with the strategic priorities of the Organization. The audit concluded that, while operational workforce planning took place in the context of the C/5 biennial planning, there is little evidence of any strategic workforce planning. The audit highlighted

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[11]   214 EX/Decision 17

the need to conclude the skills inventory exercise and noted that the staffing in the field network still falls short of the requirement as per the criteria reported to the Executive Board[12]. There is a need for programme sectors to formulate clear strategies for field presence and enhanced coordination between programme sectors, PAX, and HRM.

Programme and project management

36.   The objective of the **performance audit of the Natural Sciences Sector** was to assess whether the Sector's policies, programmes and resources were well-managed and being run economically, effectively, and efficiently. While the sector was successful in mobilizing extrabudgetary resources to close the funding gap envisaged in the 40 C/5 and 41 C/5, the audit also concluded that the Sector needed to improve in the areas of HR management, financial management, and Results-Based Management (RBM), in particular in its application of a monitoring and evaluation framework.

Risk management

37.   IOS conducted an **audit of UNESCO's Enterprise Risk Management** to assess, the implementation of the ERM roadmap, the maturity of risk management, and the integration of risk management practices in processes and decision-making. The audit concluded that UNESCO is at Level 2 ("Developing") of maturity [13], which means that it has basic architecture, structured implementation, and some reporting and repeatable management processes relating to risk management. However, improvements are required regarding regular review and reporting of corporate risks by the senior management, operationalization of the Programme Coordination Group (PCG) which acts as the risk management committee, and further improvement in tools and processes for assessing and monitoring operational risks. This would help the Organization to move to the next level of risk maturity.

IV.   EVALUATION

A.   Evaluation function

38.   The IOS Evaluation Office (EVS) plans and conducts corporate evaluations to assess strategic areas of UNESCO's programmatic work to help inform strategic decision-making and contribute to improving programme implementation. The IOS Evaluation Office provides support to other UNESCO entities in ensuring and facilitating the realization of quality decentralized evaluations. Furthermore, it generates and disseminates crosscutting issues and lessons to inform programme design and implementation.

B.   Corporate evaluations carried out in 2023

39.   In 2023, the Evaluation Office issued five corporate evaluation reports and one performance audit, conducted jointly with the Internal Audit Office. All corporate evaluations met the UNEG quality standards and were presented during the 216th and 217th sessions of the Executive Board. The evaluation of the projects on Strengthening Education and Literacy in Chad (PREAT and PUREAT)[14] will be included in the annual 2024 synthesis of UNESCO evaluations, to be presented to the 220th session of the Executive Board. Two corporate evaluations, the evaluation of the UNESCO Human Resources Management Strategy and the evaluation of UNESCO's response to the COVID-19 pandemic, were of a cross-cutting nature. All corporate evaluations are publicly available on the IOS website and displayed in Figure 11 along with their associated communication products.

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[12]   215 EX/5.III.A

[13]   Based on the maturity model for risk management in the United Nations system endorsed by the High-Level Committee on Management (HLCM)

[14]   i.e., Evaluation du Projet de Renforcement de l'Éducation et de l'Alphabétisation au Tchad (PREAT) et du Projet d'Urgence de Renforcement de L'Education et de L'Alphabétisation au Tchad (PUREAT)

40. In addition to the corporate evaluations, in 2023, EVS published two syntheses. The synthesis of recent evaluations of the Natural Sciences Sector (conducted as part of the performance audit of the Sector), and the 2023 synthesis of UNESCO evaluations. The latter covered five corporate evaluations and a portfolio of 31 decentralized evaluations completed in 2022 and early 2023. It was presented to the Executive Board at its 217th session, in autumn 2023.

Figure 11: IOS published 27 evaluation communication products in 2023

	Evaluation Reports	Governing Body documents	Evaluation insights	Video
2023 Synthesis of UNESCO evaluations	IOS/EVS/PI/212	217 EX/4.II	#50 in English French	
Synthesis of recent evaluations of the Natural Sciences Sector	IOS/EVS/PI/213			
Evaluation of UNESCO's work on Teacher Development	IOS/EVS/PI/210	216 EX/6	#49 in English French	
Evaluation of the implementation of the IBE's renewed mandate	IOS/EVS/PI/211	217 EX/27	#51 in English French	
Evaluation of the knowledge products of the Social and Human Sciences Sector	IOS/EVS/PI/209	216 EX/10	#48 in English French	
Evaluation of UNESCO's response to the COVID-19 pandemic	IOS/EVS/PI/208	216 EX/14	#47 in English French Spanish	English, French Spanish
Evaluation of the UNESCO Human Resources Management Strategy, 2017-2022	IOS/EVS/PI/207	216 EX/13		

41. The updated 2022/2023 Evaluation Plan included a total of 19 evaluations. In 2023, one was cancelled – the Performance Audit of the Regional Bureau for Science and Culture in Europe, located in Venice – and replaced with the Evaluation of UNESCO's Periodic Reporting on the Culture Sector's Conventions. Of the 19 planned evaluations for 2022/23, IOS completed 14. Three ongoing evaluations will be completed in 2024. The remaining two evaluations from the work plan for 2022/2023, were rolled over to the new biennial work plan for 2024/2025.

Figure 12: IOS completed 82%[15] of its revised 2022/23 evaluation work plan[16]

42.   In 2023, the Evaluation Office, together with the Bureau of Strategic Planning developed a guidance note on planning and budgeting for evaluation. The purpose of the note is to provide guidance on how to implement budgeting provisions for evaluation, as contained in the UNESCO Evaluation Policy.

43.   As we transition into the upcoming biennium of 2024/25 and pursue the crosscutting intersectoral objectives outlined in the Medium-Term Strategy 2022-2029 (41 C/4), the revised evaluation work plan for 2024/25 will include topics that reflect the multifaceted and intersectoral nature inherent in UNESCO's initiatives. This plan has been developed through a gap analysis conducted by IOS, along with consultations involving programme sectors and field offices. You can find further details in Annex III.

Decentralized evaluation function

44.   Supporting decentralized evaluations remained a priority of the IOS Evaluation Office throughout 2023. During the 2022/23 biennium, the Evaluation Office provided support to over eighty ongoing decentralized evaluations managed by programme sectors, field offices or category 1 institutes. The type of support provided spanned the entire evaluation process: planning and budgeting; reviewing terms of reference; advice on procurement and the recruitment of evaluation consultants; quality assuring draft reports; supporting the development of management responses; and guidance on strategies for dissemination of reports and sharing of good practices. A total of over fifty decentralized evaluations were completed during the 2022/23 biennium. They are all uploaded on the UNESCO Evaluation Knowledge Hub and are included in the annual synthesis report.

45.   In 2023, the Evaluation Office rolled out the use of a revised template for the quality assessment of evaluation reports. This allows a standardized assessment against the quality criteria defined in the UNEG Norms and Standards, and in the 2022-29 UNESCO Evaluation Policy and provides an overall quality rating as a percentage. The template helps to assess, measure and compare the overall quality of individual reports as well as to monitor the trends in overall quality of yearly or programmatic portfolios of evaluations year to year. The template incorporates requirements of the two UNESCO global priorities and specific priority groups (such as Youth and SIDS) as well as reflecting more recent UNEG guidance on how to integrate gender equality, disability, and environmental considerations into evaluations. The Evaluation Office is developing a user-friendly online version of the tool to further facilitate the quality assessment.

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[15]   Not including the two evaluations postponed by the concerned entities.
[16]   The three ongoing evaluations have been included in the 2024/25 Evaluation Plan.

46.   In 2023, the Evaluation Office continued the enhancement of the Evaluation Knowledge Hub, a one-stop resource portal for evaluation in UNESCO. The Hub includes a full repository of both corporate and decentralized evaluation reports with their quality ratings and related knowledge products. Further, it offers access to a comprehensive set of resources, including the UNESCO Evaluation Policy, the Evaluation Manual, Guidelines and Tools, and a directory of Evaluation Focal Points, webinar recordings/materials and databases of national, regional and international evaluation societies.

47.   In 2023, the IOS Evaluation Office continued its targeted (online and face-to-face) capacity development programme. The Office offered targeted packages, from a three-hour introductory training to a two-day in-depth training with customised individual coaching. In 2023, we delivered four trainings to 112 staff.

Figure 13: IOS/EVS trained 112 UNESCO staff in evaluation in 2023

Date	Location	Modality	Language	Number of people trained
April	Bamako	Online	French	32
September	Bangkok	Face-to-face and individual coaching	English	41
September	Beirut	Face-to-face	English/French	25
October	Erbil	Face-to-face and individual coaching	English	14

48.   Throughout the year, EVS also offered eight online webinars available in English, French, and Spanish, on a variety of relevant evaluation topics such as: the use of the Evaluation Manual, procurement of evaluation consultants, risk management in evaluation, planning and budgeting for evaluation, engaging evaluation users and reference groups, data collection methods, quality assurance and the Evaluation Knowledge Hub. The webinars were primarily targeted to evaluation focal points (a network comprising roughly 120 staff) but were also accessible to all staff. The eight webinars reached a total audience of over 500 participants with an average of 65+ UNESCO staff per webinar.

49.   To enhance procurement processes in 2023, the Evaluation Office, in cooperation with UNESCO's Procurement Section, supported the Global Education Monitoring (GEM) Report team in the establishment of Long-term Agreements (LTA) for the delivery of evaluation services with a focus on education-related topics. A first of its kind at UNESCO, the LTA allows accelerating the hiring of consultants when circumstances are adequate. In 2023, IOS also launched its first "sustainable procurement tender". It integrates requirements for bidders that are compatible with the protection of the environment, social progress and economic development.[17]

Communication and Outreach

50.   In 2023, the IOS Evaluation Office continued implementing the communication and dissemination strategy. We develop targeted communication plans for each newly published evaluation report. Corporate evaluations are published on the IOS public website and some

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[17]   Adhering to the United Nations Sustainability Management Strategy (2020-2030) is high on the Agenda of Senior Management who has committed to promoting and applying sustainable considerations in all of UNESCO's operations, including those related to the procurement of goods, works and services.

evaluations were also disseminated to specific audiences such as the 73rd Council of the IBE on 18 December 2023. Furthermore, the Evaluation Office issued two bilingual newsletters on UNESCO evaluation issues in January and July 2023, disseminated via email to all UNESCO personnel.

System-wide engagement

51. In 2023, UNESCO's Evaluation Office continued to contribute to several United Nations Evaluation Group (UNEG) working groups including: Evaluation Synthesis, Peer Reviews, Integrating Environmental and Social Impact, Decentralized Evaluation, Methods, and the newly created group on Young and Emerging Evaluators. As a result of participation in this last group, the Office developed a work plan on how to better integrate youth in UNESCO evaluations.

52. Staff from the Evaluation Office delivered several presentations and webinars in the context of UNEG, joint and system-wide events. For example, as part of the 2023 UNEG Evaluation Practice Exchange (EPE), it facilitated a webinar on lessons learned from joint Evaluation and Audit exercises. In the context of the What Works Global Summit held in Ottawa in November 2023, the Office presented the results of the SDG 4.5 Meta-synthesis as a as an example of evaluation syntheses in United Nations agencies that influence evidence-based decisions. Throughout 2023, the UNESCO Evaluation Office participated as co-Chair in the development of the People Pillar Global SDG Synthesis Coalition. The Coalition involves over 40 partners and aims to synthesize existing evaluative evidence to generate findings and lessons on what works and in which contexts on progress towards the SDGs.

Evaluation strategy and KPIs

53. In 2023, the Evaluation Office finalized the 2022-29 Evaluation Strategy for the operationalization of the UNESCO 2022-29 Evaluation Policy. The Strategy includes a set of eight time-bound key performance indicators (KPIs) with baselines and sources of verification that reflect UNESCO business requirements and are harmonized with KPIs used by other agencies across the United Nations system. The KPIs are intended to hold senior managers at Headquarters and in the field accountable for evaluation and to track UNESCO's corporate and decentralized evaluation performance. The Evaluation Office is developing a systematic monitoring and reporting framework which will be presented in the form of online dashboards to allow continuous monitoring. The final dashboard is contingent on advancements in the corporate IT infrastructure and will be forthcoming in 2024.

54. The KPIs for 2023 demonstrate that budgets for evaluation are now more systematically set aside and that the quality of decentralized evaluations has improved, as also indicated in the 2023 Synthesis of Evaluations.

V.   INVESTIGATION

A.   Investigation function

55. The IOS Investigation Office (INV) is responsible for investigating allegations of fraud, corruption, harassment and other misconduct perpetrated by UNESCO staff or third parties in partnership or under a contract with UNESCO, including consultants. Allegations are subject to a preliminary assessment to establish whether they are specific, credible, material and verifiable. Where the screening indicates potential misconduct, the matter is formally investigated by IOS. In cases where the investigation concludes that misconduct occurred, IOS recommends to the Assistant Director-General (ADG) of the Sector for Administration and Management (ADM) that disciplinary measures be taken. ADG/ADM then submits the recommendation to the Director-General for approval.

56.   In line with the recommendations of the United Nations Joint Inspection Unit 2016 report on "*Fraud Prevention, Detection and Response in United Nations System Organizations*", the function of the Investigation Office forms part of UNESCO's risk management and accountability framework.

57.   As such, the Investigation function serves as a tool to enhance and protect organizational value by providing risk-based and objective assurance, proficient advice and insight, through four strategic priorities:

- Increasing the visibility of the function;

- Enhancing the robustness of procedures;

- Addressing blind spots;

- Developing synergies with auditors.

58.   IOS, through the Investigation Office, continued to ensure the holding of quarterly coordination meetings throughout 2023 with HRM and the Ethics Office, to discuss lessons learned and best practices, as well as specific cases, whilst taking into consideration confidentiality requirements. Emphasis was placed on addressing cases of moral harassment and sexual misconduct.

B.   Investigation activities carried out in 2023

59.   In 2023, IOS received 35 new allegations and closed 30 cases. Forty-two percent (42%) of the cases opened in 2023 were at Headquarters and 58% in the field.

60.   IOS issued 29 investigation products during the year, including 23 screening memoranda and six investigation reports, all conforming to prevailing professional standards.

Figure 14: The Investigation Office's caseload has increased in 2023 compared to 2022
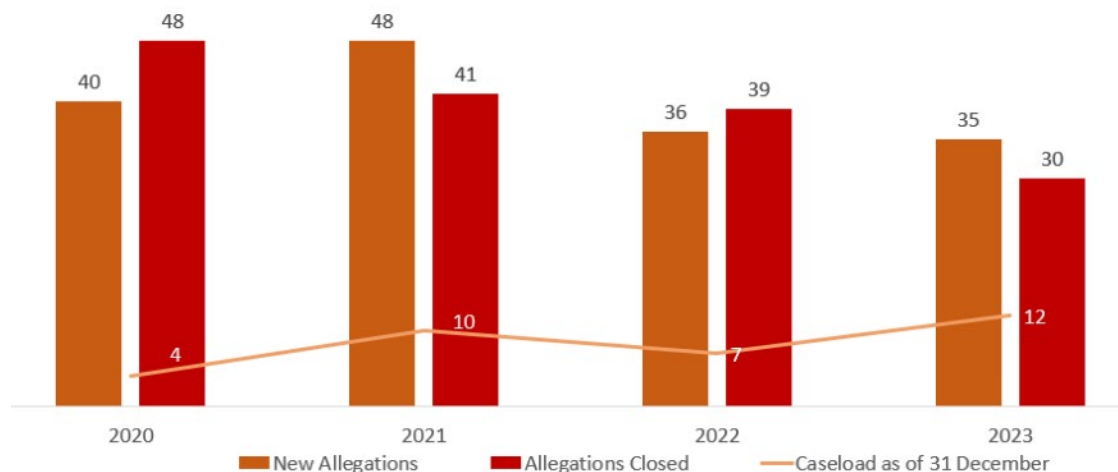
61.   Allegations received are counted as cases only if they require investigative activities. Although a stable number of reports or allegations deemed as being "outside the mandate of IOS" are not reflected in the caseload, their assessment and follow-up have resource implications. In the absence of another complaint mechanism accessible to stakeholders outside UNESCO, IOS commits to answering as many requests as feasible, especially when it protects the public from potential misuse of UNESCO credentials. More than 750 reports received by IOS were considered as outside the mandate after an initial assessment:

- 36 reports were related to scams misusing UNESCO credentials, impersonating UNESCO officials or falsifying official documents. The Investigation Office confirms falsification and invites victims to stop any contact and to report to national authorities if they have sent funds
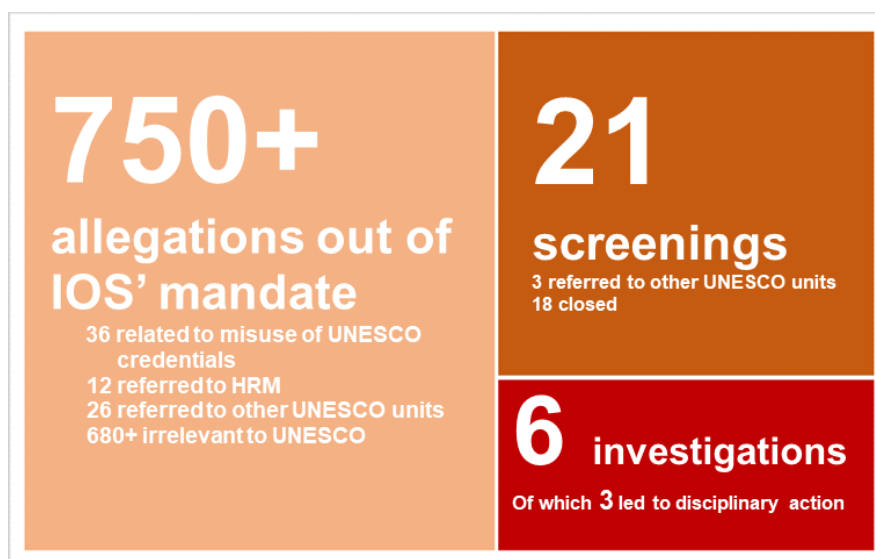
already. Considering the increasing number of such scams, whenever possible, UNESCO also liaised with national authorities to initiate criminal investigations;

- 12 reports were related to recruitment processes. There was no indication of fraud or corruption, and they were referred to the Bureau of Human Resources Management (HRM);

- 26 reports were related to World Heritage sites, geoparks or sites related to other conventions, and were referred to the responsible officer;

- 681 reports were unrelated to UNESCO personnel or activities.

62.   Nineteen percent (19%) of allegations closed in 2023 required a full-fledged investigation, out of which 50% led to a recommendation for disciplinary action. In 81% of the cases, the allegation did not result in an investigation or a referral, as no indication of misconduct or actionable irregularity could be substantiated and therefore these cases were closed. Of that percentage, 10% of the cases were referred for action to appropriate services (e.g., the Ethics Office, HRM, supervisors).

Figure 15: Closure of allegations in 2023

750+ allegations out of IOS' mandate
36 related to misuse of UNESCO credentials
12 referred to HRM
26 referred to other UNESCO units
680+ irrelevant to UNESCO

21 screenings
3 referred to other UNESCO units
18 closed

6 investigations
Of which 3 led to disciplinary action

63.   The duration of investigations conducted by IOS depends on the nature of the allegations, the required investigative steps and available resources. In 2023, the average duration of investigations was 5.9 months and 1.3 months for preliminary assessments.

64.   Figure 16 shows allegations sorted by type, based on the initial report by complainants. This categorization does not necessarily reflect the legal analysis after the fact-finding mission.

Figure 16: Type of allegations received between 2021 and 2023

	2021	2022	2023
RECRUITMENT	1	3	3
ENTITLEMENTS, TRAVEL EXPENSES	0	1	0
THEFT AND EMBEZZLEMENT	2	2	3
CORRUPTION	2	0	2
EXTERNAL FRAUD	4	3	1
SEXUAL HARASSMENT AND ABUSE	5	3	5
PROCUREMENT	6	5	1
HARASSMENT RETALIATION	13	7	15
OTHER INAPPROPRIATE CONDUCT	19	12	5
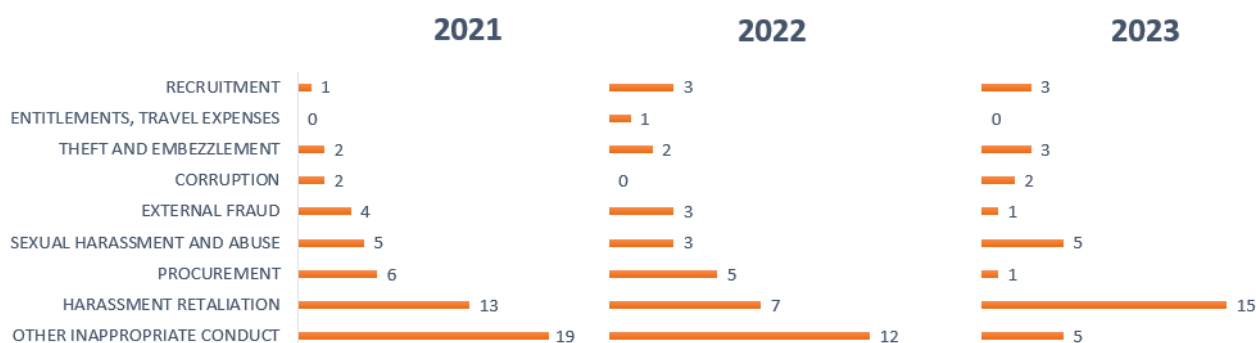
C.   Structural projects

65.   In 2023, IOS launched four structural projects related to its investigation office:

- A central hotline for the reporting of misconduct was implemented ([ios.hotline@unesco.org)](mailto:ios.hotline@unesco.org).

- New Investigation Guidelines were published in July 2023.

- An External Quality Assessment was performed with the cooperation of two peer offices from the United Nations system. The final report will be issued in February 2024.

- A Case Management System is being developed internally, leveraging IOS' Professional Practice Unit's capacity in data analytics.

VI.   GENDER EQUALITY

66.   The IOS Audit and Evaluation Offices participated in the United Nations system-wide Action Plan on Gender Equality and the Empowerment of Women (UN-SWAP 2.0 process). In 2023, the Evaluation Office was rated as "exceeding requirements". For decentralized evaluations, the Office continues to encourage and support the full integration of gender considerations by, for example, ensuring the integration of relevant evaluation questions dealing with Priority Gender Equality, and urging the recruitment of external evaluation consultants who have the requisite experience and knowledge on gender issues.

67.   The Internal Audit Office continued to maintain the standard of "meeting requirements" through, amongst other matters, systematically embedding gender equality-related tests and controls in its field office audits. In this regard, IOS applied its standard audit work programme in which gender markers are reviewed in project design and implementation to ascertain whether they have been attributed in an adequate manner. Moreover, IOS systematically reviews and flags the low take-up by staff of the Institutional Gender Equality training. Additionally, while reviewing staff composition across the field network, gender parity is considered, and related issues are brought to the attention of the audit clients. Finally, IOS held consultations with the Division of Gender Equality to identify risks related to gender equality in the context of the preparation of IOS' risk-based audit plan.

VII.   IOS CONTRIBUTION TO REFORM AND STRATEGIC DECISION MAKING

68.   IOS aims at assisting UNESCO in meeting its strategic objectives to improve programme delivery, efficiencies, and controls, and to inform strategic decisions. Below are some selected examples where audits and evaluations or advisory services made a difference in this past biennium, whilst seeking to contribute to organizational change and to bring about improvements to the way the Organization operates.

A.   Contributions through internal audits

69.   **Support to the field reform:** During this biennium, IOS has well progressed on the execution of its field audit strategy. Our efforts have yielded notable outcomes, with 20 field network audits successfully completed, signifying our commitment to driving positive change, fostering accountability, and supporting UNESCO's impact in the field. These endeavours have catalysed impactful initiatives, to enhance UNESCO's monitoring capabilities, strengthened key positions, such as international Administrative Officers and Procurement Officers in specific field locations, alongside improved coordination, and oversight of the field network at Headquarters. Our audits also led to increased awareness and understanding of the Whistleblower Protection Policy. Additionally, UNESCO is currently advancing three key initiatives, (a) the development and implementation of a comprehensive field office accountability framework, (b) the review of UNESCO's country and regional strategies to ensure alignment with evolving priorities, and (c) the formulation of clear and coordinated workforce strategies tailored to the unique demands of the field.

70.   The audit of UNESCO's Partnership Strategy provided lessons learned and recommendations that have **informed the resource mobilization strategy 2024/2025**, notably, highlighting the importance of quality programming and enhanced positioning, identification of flagship initiatives, clearer articulation of UNESCO's comparative advantage, and plans to further strengthen UNESCO's private sector engagement. It also emphasized the importance of strengthening the enabling environment for partnerships, streamlining processes, enhancing internal coordination, and clarifying roles and responsibilities.

71.   **Strengthening the second line through enhanced audit practices and data analytics:** audit Agreed Management Actions (AMAs) and advanced data analytics techniques have contributed to reinforcing the second line. A notable example of this strategic shift is the audit of Compliance with the UNESCO Travel Policy where we developed monitoring dashboards that will be transferred to the Travel Management team, to bolster their monitoring practices, and ensure a more proactive approach to policy compliance. The audit of Risk Management raised awareness of existing gaps and catalysed changes that reinforced governance mechanisms. Another tangible outcome of our work is the fully operational Committee for the Review of High-Risk Projects (CRHRP), a direct response to an audit recommendation. The CRHRP now serves as a robust framework for the identification, mitigation, and management of risks associated with high-priority projects, ensuring a more secure and accountable project landscape. This multifaceted approach exemplifies our commitment to not only identifying areas for improvement but also actively contributing to enhancing UNESCO's risk maturity.

72.   **Cybersecurity audits and data management:** Our successive IT security engagements and follow-up have contributed to reinforcing the cybersecurity posture of the Organization. Another initiative arising from our IT audits and advisories is the recent implementation of data classification system across corporate platforms, such as emails and digital documents. In line with practices in other United Nations organizations, IOS also notes progress in the implementation of Personal Data Protection and Privacy policies through the appointment of a dedicated Data Protection and Privacy Officer (DPO).

B.   Contributions through corporate and decentralized evaluations

73.   As a result of the **corporate evaluations of the Culture Conventions**, five of the six Conventions have either already developed Theories of Change and Results Frameworks (1954, 2003 and 2005 Conventions) or are in the process of doing so (2001 and 1970 Convention).

74.   The International Decade for Indigenous Languages, which began in 2022, is informed by the lessons learned from the **corporate evaluation of the International Year of Indigenous Languages**. For instance, the Communication and Information (CI) Sector is supporting the development of national action plans in countries.

75.   **The corporate evaluation of UNESCO's Strategy for Action on Climate Change** has resulted in a clearer division of responsibilities as established in the newly developed TORs of the intersectoral Climate Change Task Team. They outline Task Team Members' responsibilities and envisage the establishment of a yearly work plan that allows more coherent and coordinated planning of climate-related activities across the Organization. The work plan also includes actions for mainstreaming gender equality in UNESCO's climate-change activities.

76.   In line with the recommendations of the **corporate evaluation of UNESCO's response to the COVID-19 pandemic,** all Sectors have embraced hybrid and virtual formats for meetings, and some adopted measures to ensure these formats are used in a manner suggested by the evaluation. For example, Member States of the Intergovernmental Oceanographic Commission (IOC) have adopted guidelines on the working methods for online sessions as an appendix to the IOC Rules of Procedure. In the CI Sector, the Memory of the World Programme revised its working methods to allow remote participation to sessions. Furthermore, ADM has made sure that the administrative simplifications

adopted during the pandemic were maintained by embedding these rules in the UNESCO Administrative Manual (e.g. amendments to travel policy, authorization of electronic signatures).

77.   In response to the recommendations of the **corporate evaluation of UNESCO's work on teacher development**, the Education Sector initiated an analysis of the review of the 1966 Recommendation concerning the Status of Teachers and the 1997 Recommendation concerning the Status of Higher-Education Teaching Personnel. It developed a user-friendly guide on the CEART[18] allegations procedure in collaboration with the International Labour Organization (ILO) to make the tool more accessible and enhance its use. The Sector also issued a UNESCO-Teacher Task Force (TTF) Global Report on Teachers as a benchmark with the aim to strengthen monitoring progress towards SDG target 4.c and the related thematic indicators and to enhance data availability as was suggested in the evaluation.

78.   Several **decentralized evaluations** have formulated management responses and follow-up action plans showing how the findings and recommendations of decentralized evaluations fed into future strategies, supported project design and funding proposals. For example, the **final external evaluation of the "Strengthening Teacher Education Programmes in Cambodia (STEPCam)"**, coincided with the development of the next phase of the Global Partnership for Education's (GPE) 2025 System Transformation Grant (STG) funding framework, and provided useful insights for the design of the next phase of STEPCam which have been reflected and integrated into the successful funding proposal. The **decentralized evaluations of the UNESCO Mahatma Gandhi Institute for Peace Education (MGIEP) and the Global Education Monitoring (GEM) Report** provided crucial insights that fed into the update and formulation of their respective upcoming five-year strategies and into defining priorities for the work of these entities over the coming years.

VIII.   IMPLEMENTATION OF AGREED MANAGEMENT ACTIONS

79.   IOS systematically follows up on the implementation of both Evaluation recommendations and Internal Audit Agreed Management Actions (AMAs)[19] as well as on actions taken by management regarding investigations.

A.   Internal audit

80.   As of 31 December 2023, there were 154 Internal Audit AMAs that remained outstanding. In 2023, the Internal Audit Office closed 72 AMAs and issued 109 new AMAs. The implementation of some of these AMAs has led to improvements on the risk management, control, and governance processes, contributing to UNESCO reform and strategic decision-making (see paragraphs 69 to 72).

Figure 17: High implementation rate of Internal Audit Agreed Management Actions

	Implemented	Management accepts risk	In progress	
2023	14%		86%	109 issued
2022	52%	3%	45%	58
2021	81%	3%	16%	62
2020	84%	5%	11%	122
2019	82%	9%	8%	119

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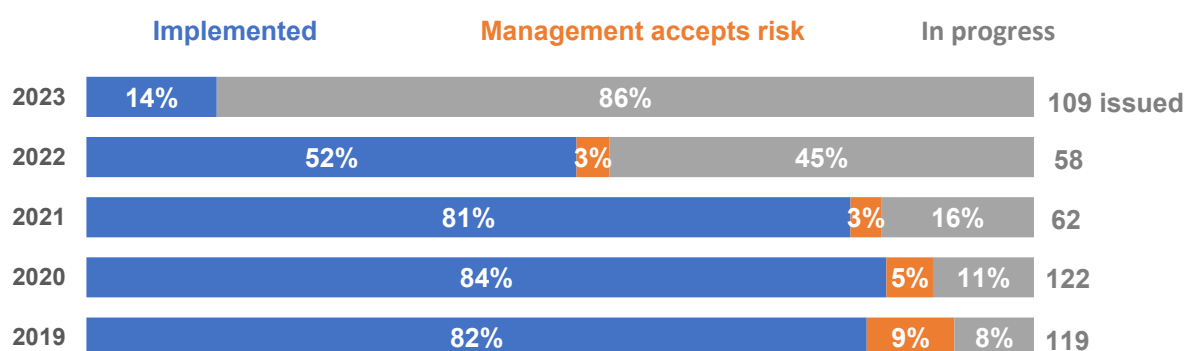
18   CEART is the Joint ILO/UNESCO Committee of Experts on the Application of the Recommendations concerning Teaching Personnel.
19   Following the new IOS Strategy, recommendations are now called Agreed Management Actions

81.   Of the 154 outstanding AMAs, 45% are overdue. Eleven actions have been pending for more than four years with issues related to IT security (implementation of information classification procedures), internally-generated revenues (improvement of policies and processes), management of the vehicle fleet, and publications (including the TORs of the publication board and improving the monitoring and evaluation of publications).

82.   Eighty-eight percent (88%) of the AMAs closed this year were fully implemented. The average time to close an AMA has been two years and two months. For those recommendations that were not implemented, it was considered that the action plan was no longer applicable, or that management decided to accept the risk. In that case, IOS/AUD follows a standard process to confirm management's understanding and acceptance of risks and report them to the Oversight Advisory Committee.

B.   Evaluation

83.   As of 31 December 2023, there were 84 evaluation recommendations in progress. This includes 27 new recommendations issued by six corporate evaluations published in 2023 and 57 recommendations that are open from previous years. All evaluation recommendations older than four years (i.e., before 2019) have been fully implemented. In 2024, the Evaluation Office will enhance efforts on ensuring inclusion of management responses and follow up of recommendations in decentralized evaluations.

Figure 18: Implementation rate of corporate evaluation recommendations
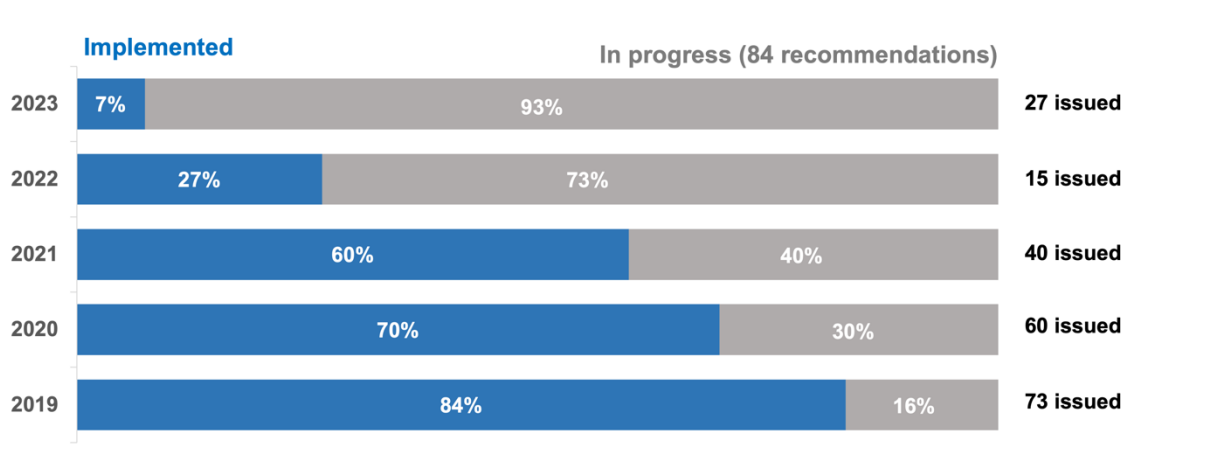
C.   Investigation

84.   Of the six investigation reports issued in 2023, three contained a recommendation for a disciplinary procedure. At year-end, two disciplinary procedures were ongoing.

IX.   OVERSIGHT ADVISORY COMMITTEE

85.   IOS functions as the secretariat for the Oversight Advisory Committee (OAC), a standing committee established at the 35th session of the General Conference (35 C/Resolution 101). The OAC's main purpose is to advise the Director-General on the proper functioning of oversight, risk management and controls and to inform the Executive Board through the submission of its annual report, which is presented as 219 EX/20. The OAC is comprised of five external independent members, as per its Terms of Reference. In 2023, two new members joined the Committee, and a new Chair was elected. The OAC met three times in 2023 and issued over 26 recommendations on matters largely related to oversight, financial and administrative management, governance and strategy, and risk management.

X.   JOINT INSPECTION UNIT

86.   IOS serves as UNESCO's focal point and follows up on recommendations of the JIU that are relevant to UNESCO. Information on JIU recommendations is available on the IOS website (https://en.unesco.org/about-us/ios), on the JIU website (https://www.unjiu.org/), and the JIU follow-up system. JIU reports of concern to UNESCO, as stipulated in the JIU Charter and as provided for in decisions 198 EX/Decision 6 (I) and 193 EX/7 (Part I, IIIb), are regularly tabled on the agenda of the Special Committee of the Executive Board.

XI.   LOOKING AHEAD

87.   IOS will continue building stakeholders' trust, leveraging the existing synergies of our consolidated oversight function that covers internal audit, evaluation, and investigation. The Internal Audit and Evaluation Offices will continue performing joint work, through the implementation of performance audits drawing from lessons of the recent joint engagements and using the INTOSAI[20] Standards as a methodological basis. In the coming biennium, we are planning three joint projects: (a) a review of how UNESCO is leveraging the United Nations reform; (b) an assessment focusing on the performance of the Regional Office in Bangkok from an economy, efficiency, and effectiveness standpoint and, (c) following the implementation of the new budget planning tool (Core Planner), the effectiveness of UNESCO's budgetary processes and allocation of financial resources. In addition, Information Technology is a critical area for UNESCO and IOS will continue to provide assurance on this topic. Important corporate initiatives such as UNESCORE will be audited during this biennium while ensuring that the cybersecurity posture of the Organization remains strong.

88.   The IOS risk-based audit plan for this biennium includes an important number of field office audits to remain on target in the implementation of the Field Audit Strategy whose set goal is to achieve complete coverage of the field network in a five-year cycle. The focus on the field network remains relevant to contribute to the UNESCO field reform which has an important change management component.

89.   In this global digital transformation context, IOS will continue embedding artificial intelligence (AI) in its Data and Analytics strategy and framework, notably by exploring generative AI tools such as the use of sandboxes with evaluation and audit reports to enhance our analytical and knowledge management capacity. We will continue to embed a data analytics culture into all phases of audit, evaluation, and investigation which will result in increased monitoring abilities, and higher visibility of transactions, notably in the field network. In this regard, the Investigation Office, in liaison with the Internal Audit Office, is planning to launch a fraud risk assessment exercise leveraging the use of data analytics.

90.   In the coming biennium, the Evaluation work plan will integrate topics of interest to specific Programme Sectors, while at the same time transitioning to a work plan that reflects the increasing transversality of UNESCO's action. Currently, almost half of all corporate evaluations in the new work plan, cover topics involving more than one sector. The Office will continue to support the goal of a strong decentralized function by expanding its capacity-building programme, continuing to provide adapted and personalized backstopping to evaluations in field offices and programme sectors and through a steadfast advocacy of the benefits of a mindset that values and prioritizes learning from previous evaluations, and improving implementation based on evaluation conclusions and recommendations.

Proposed draft decision

91.   In light of the above, the Executive Board may wish to adopt a decision along the following lines:

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[20]   The International Organization of Supreme Audit Institutions

The Executive Board,

1.   Recalling 160 EX/Decision 6.5, 164 EX/Decision 6.10, 196 EX/Decision 24, 38 C/Resolution 102 200 EX/Decision 21, 210 EX/Decision 23 and 216 EX/Decision 25,

2.   Having examined document 219 EX/18,

3.   Welcomes the role of the Division of Internal Oversight Services (IOS) in the functioning of the Organization;

4.   Requests the Director-General to maintain an effective oversight function as set forth in the internal audit policy and evaluation policy of the Division of Internal Oversight Services (IOS), and to report to it annually on IOS strategies and activities, significant oversight recommendations and their impact, as well as actions taken by her to address and implement these recommendations within a reasonable time frame;

5.   Recalling 199 EX/Decision 16, acknowledges the increase in the budget of the Division of Internal Oversight Services (IOS) for the 2024-2025 biennium;

6.   Supports the positive steps taken by the Director-General to ensure that the funding provided for the 2024-2025 biennium will allow the Division of Internal Oversight Services (IOS) to plan and execute its work independently and effectively.

ANNEX I

AUDITS COMPLETED IN 2023

HEADQUARTERS

Compliance with the Travel Policy

IOS assessed the compliance with the travel policy, noted lessons following the COVID-19 pandemic, and reviewed the impact of travel on UNESCO's environmental footprint.

In 2022, mission travel amounted to more than $11 million across 8,000 missions. This volume of missions was 20 percent lower than pre-pandemic levels recorded in 2019.

A simplified travel policy was issued in 2021. In terms of good practices, quarterly travel plans form the basis for initiating travel. Travellers usually consider the presence of field offices in the vicinity of the destination. The data collection of UNESCO's environmental footprint for mission travel and carbon tax collection have also been streamlined.

Notwithstanding the above, the average cost of mission travel by air has increased by 24% from 2019 to 2022. This is due to inflationary pressure but can also be attributed to the increase in use of business class, notably at Senior Management level. The current trends of travels indicate that UNESCO will surpass the 2030 air travel CO_2 emission target in 2024.

The audit noted a low level of compliance across travel planning, request, certification, and claims. Finally, there is need to clarify the role of the Chief Medical Officer as he is often solicited to approve travel class upgrades for reasons that are not medical.

The audit noted gaps in the accountability framework, notably to handle exceptions due to operational constraints. Secondly, ADM/OPS as a second line, lacks resources to monitor exceptions, report on compliance with the policy and remind travellers of the Organization's commitments. Finally, dispersed travel tools increase workload and impairs data quality and monitoring. As a result, administrative tasks are time-consuming, repetitive, and inefficient.

Management actions: OPS will improve the travel process workflow, assess gaps in the policy, and strengthen monitoring of activities. OPS will work towards strengthening the role of the Chief Medical Officer and sensitizing all staff on UNESCO's commitment to meet the 2030 CO2eq emission target. Additionally, OPS will explore the possibility of contracting a global travel agency and to unify travel IT platforms.

Workforce and Succession Planning

IOS assessed the overall effectiveness of workforce planning at UNESCO including its alignment with the strategic priorities. The audit concluded that, while operational workforce planning takes place in the context of the C/5 biennial planning, there is little evidence to indicate any strategic workforce planning.

The skills inventory exercise, which is of strategic importance to the Organization for effective workforce planning, has incurred delays due to scarce human resources, technical challenges and the complexity of the design and scope of the exercise.

Managed geographical mobility was launched to support the development of an agile and multifaceted workforce. Its usefulness as a tool for workplace planning would benefit from allowing supervisors to have a larger voice in the selection process.

Regarding the staffing position in the field network, although the position improved due to increased budget availability under 42 C/5, after the return of the United States of America, it still falls short of the requirement. In addition to the budgetary constraints, the lack of a clear strategy for field presence designed by programme sectors continues to hamper adequate staffing levels.

Management actions: HRM will prepare guidance for strategic workforce planning and complete the skills inventory exercise. Programme Sectors will develop a clear strategy for field presence and a biennial workforce/HR plan, following a principles-based approach.

Performance Audit of Natural Science Sector

IOS assessed whether the Natural Science Sector's (SC) policies, programmes and resources are well-managed and are being run economically, effectively, and efficiently.

The performance audit concluded that SC needs to improve in the areas of human resource management, financial management, and application of a monitoring and evaluation (M&E) framework in programme management.

On financial management, the Sector needs to strengthen segregation of duties in certifying and approving financial transactions. Regarding project management, there is a need for a more robust M&E framework to avoid implementation delays. The Sector was successful in extrabudgetary resource mobilization as the funding gaps envisaged in the 40 C/5 and 41 C/5 were met, however challenges remain in terms of shortfall in funding for specific regions and some outputs.

Finally, the Sector faces significant challenges in the management of human resources. The audit noted several staff complaints pointing to poor managerial skills, leadership shortcomings, high levels of stress, lack of transparency in processes and a weak team spirit.

Management actions: The Natural Sciences Sector will ensure that there is an adequate segregation of duties in approving financial transactions and contracting processes in alignment with requirements from the Administrative Manual. Additionally, they will work towards creating a transparent work environment, create time-bound plans for vacant positions and organize training on RBM and M&E, for all programme specialists. They will prepare knowledge management and resource mobilization strategies.

Disaster Recovery Planning

IOS audited the Disaster Recovery Planning (DRP) to provide assurance on the Organization's ability to recover IT operations after a major incident. The audit assessed seven domains covering Governance, Implementing and Operating, Exercising, Crisis Management, Monitoring, Training and Awareness, and Continual Improvement.

DRP started being implemented in 2017 and was successfully tested in 2019. It is currently operational in replicating the few systems within scope. The primary data centre established across two sites provides a high level of resilience in case of major disruptions. Key corporate HR and financial data in SAP are replicated on the DR site. Despite limited resources, DBS team provides good operational support for the IT services and maintain systems availability.

Notwithstanding the above, the overall domain assessment placed UNESCO's DRP system at the 'Evolving' maturity level. The audit identified several gaps that may prevent UNESCO from continuing to operate during and after a major incident. Principally, the lack of a business impact assessment does not guarantee adequate assurance on recovery of critical processes and applications during and after a disaster. Further, UNESCO lacks an overall DRP governance and policy that would outline recovery strategies, roles and responsibilities, and compliance with relevant standards. Further, without regular testing, the effectiveness of the DRP cannot be assessed.

Resourcing of DBS is inadequate to maintain both daily IT operations and the DRP. Therefore, DR monitoring is done on an ad hoc basis. Further, without DR training and awareness programs, key IT and business staff remain poorly informed on their roles and responsibilities during IT disasters. Finally, continual improvement processes have not been put in place, thereby rendering the DR programme outdated and inadequate in case of disasters.

Management actions: ADM will conduct a business impact analysis to identify critical business processes. DBS will establish a policy outlining roles and responsibilities for all key players, integrate DRP into crisis management and establish testing plans. Thereafter, DBS will industrialize the monitoring of transfers and embed DR elements in IT projects. Finally, DBS will construct training and awareness proposals, identify resource gaps to strengthen DR activities and establish a continuous improvement framework.

Enterprise Risk Management

IOS assessed the status of implementation of the ERM roadmap, the maturity of risk management; and integration of risk management practices in the Organization's processes and decision-making. The audit used the reference maturity model for risk management in the United Nations system, as endorsed by the HLCM, for assessing UNESCO risk maturity. The audit concluded that UNESCO is at Level 2 ("Developing"), which means that it has basic architecture, structured implementation, and some reporting and repeatable management processes relating to risk management. However, improvements are required regarding regular review and reporting of corporate risks by the senior management, operationalization of the Programme Coordination Group (PCG), and further improvement in tools and processes for assessing and monitoring operational risks. This would help the Organization to move to the next risk maturity level, i.e., Level 3 ("Established").

Management actions: Management to expedite operationalization of the Programme Coordination Group (PCG) to enable periodic review and reporting of the top corporate risks. Further, ADM will develop detailed guidelines for managers to apply risk appetite statements while designing and implementing programme activities. ADM will define the requirements for an ERM system to aggregate corporate-wide risk information, define responsibilities of the risk focal points for inclusion in the performance objectives, and continue to promote the online ERM training to develop a risk culture in the Organization.

Verification exercises for EU Horizon 2020 projects OPERANDUM

IOS performed an Independent Report of Factual Findings on costs declared for the "OPERANDUM" grant agreement under the Horizon 2020 Research and Innovation Framework Programme (benefitting the Natural Sciences Sector). IOS confirmed the conformity of disbursement/expenditure processes within the terms of reference set by the EU.

FIELD NETWORK AUDITS

IOS conducted field audits to provide assurance on the effectiveness of internal controls, risk management and governance processes, and assess the efficiency, effectiveness, and economy of its operations. Based on results, IOS has come to an overall rating conclusion for each office.

National Office in Kinshasa - **Needs Significant Improvement**

Initiatives to raise extrabudgetary resources in programme sectors need to be strengthened as the Office does not have projects in areas other than education. Its limited footprint in the country hampers its potential outreach coupled with the lack of capacity and adequate skills to do so.

Furthermore, while the Office has successful project execution rates, it must ensure that it complies with UNESCO's Evaluation Policy by commissioning external independent evaluations where required. In addition, the use of Funds Reservations must be curtailed, and sound third-party contracts must be established for cash transfer agents whereby accountabilities are adequately defined. Furthermore, as regards overall procurement, the lack of transparency and compliance in awarding contracts through non-competitive means (waivers) representing one-third of all awarded contracts undermines the sound financial management of operations.

The position of Senior Administrative Assistant has been vacant since December 2020 and should be filled expeditiously. Lastly, the outstanding UNDSS recommendations should be implemented. Left unaddressed, staff safety and security are at an increased risk of being compromised.

Management actions: The Office to reduce its use of funds reservations and cash, and improving the adequacy of procurement and contract management by aligning its working methods with key procurement principles. Focus will be placed on raising extrabudgetary funds for sectors other than education, and commissioning external independent evaluations where required. The recruitment of the Senior Administrative Assistant will be expedited, and the pending UNDSS recommendations will be addressed.

National Office in Maputo (Remote) - Partially Satisfactory

The audit concluded that the internal controls at the Office are generally effective. Notwithstanding this, the Office covers a geographically widespread country where complex crises and natural disasters prevail. The country strategy needs alignment with the current UNESCO 41 C/5, the local UNSCDF, and the Harare Regional Office Strategy.

The Office suffered a high turnover with employees that joined during the COVID-19 pandemic coming mainly from outside the United Nations. There is a high dependency on extrabudgetary resources, and a staffing plan is necessary to support the Office's programme objectives and vision. Several projects are delayed and inconsistently reported on and monitored.

A stronger engagement with the Regional Office needs to be in place. Similarly, a stronger engagement with the National Commission will expand the Office's outreach and create further resource mobilization opportunities. The recent Office project presence in a region with security risks requires engagement with relevant Headquarters services for ensuring staff safety and adequacy of internal controls.

Management actions: The Office will update its UNESCO Country Strategy to align with the Regional Office's strategy and the resource mobilization plan. Additionally, they will develop a staffing plan to ensure appropriate staff capacity. Finally, they will ensure regular visits to the project premises to oversee its overall functioning.

Regional Office in Rabat - Satisfactory

The Office functions well and manages a diverse and growing portfolio of extrabudgetary projects which drives the expansion of UNESCO's presence in Algeria, Mauritania, and Tunisia.

Nonetheless, the Office should develop a strategy defining its programme priorities in line with the five countries' needs and a corresponding resource mobilization plan. Additionally, corporate guidelines for establishing UNESCO's presence in countries where it is not a resident agency are needed to support the Office in managing its presence.

Further, some projects experienced delays resulting in partial completion of activities and return of funds due to limited capacity in non-resident countries, project team turnover, and prolonged absences in key posts.

At the time of the audit, the Office was fully staffed and was taking steps to strengthen its capacity to support programme and project implementation where needed.

Overall, the control environment is adequate. Nevertheless, timeliness in the administrative and financial transaction processing could be improved through more effective follow-up.

Management actions: The Rabat Office, in collaboration with PAX and BSP, will develop a strategy defining programme priorities for the countries covered. It will also enhance project management through improved knowledge-sharing, activity planning and coordination between the programme and the administration. It will also train all its personnel on contracting and procurement.

Regional Office in New Delhi - Satisfactory

The Office should develop an overarching strategy identifying its priorities and focusing its resources where the needs are most pressing. Furthermore, while the Office has been successful at establishing several new partnerships and raising funds for the Culture Sector, it must explore other opportunities to strengthen its programmatic impact across all sectors.

One large extrabudgetary project is being implemented in a relatively tight timespan. While a project team is being built up, it will need further reinforcement for effective oversight. Proactive human resource planning is needed to ensure that the Office has the critical mass to effectively carry out its operations. Knowledge and awareness of the UNESCO Whistleblower Protection Policy by all staff, regardless of grade, should be promoted to sustain a "speak-up" culture.

The overall level of administrative and financial controls is generally satisfactory, facilitated by defined process workflows. As for procurement, the Office needs to use appropriate solicitation methods, and establish adequate quality controls where needed. Lastly, outstanding UNDSS recommendations should be implemented without further delay.

Management actions: The Office will establish a Regional Office Strategy, increase resource mobilization and expand its project portfolio. In this context, they will ensure a more accurate assessment of costs and strengthen project and human resource management. Additionally, the Office will ensure greater alignment between procurement practices and prescribed rules, and reinforce safety and security of premises.

Regional Office in Montevideo - Satisfactory

Previously functioning as a Thematic Bureau for Natural Sciences for the LAC region, the Office is becoming a Multisectoral Regional Office for six countries for which it needs to develop a resource mobilization plan and strategies to define priorities in line with the countries' needs.

To successfully implement the field reform, the audit noted the need to reflect on the accountability framework, clarifying roles and responsibilities and ensuring adequate reporting lines.

The Office also manages Villa Ocampo, a property in Argentina, which is not financially sustainable and whose contribution to UNESCO's programmes is unclear.

Overall, the control environment is adequate. The Office should enhance compliance with the selection process for individual consultants and ensure the modality is used when appropriate.

Management actions: ADM in coordination with PAX and programme sectors will update the accountability framework and facilitate the Sector's inputs into the objective settings and performance assessment of the programme specialists. The Office will (i) develop a resource mobilization plan and a strategic note defining its priorities, (ii) ensure the use of an adequate contract modality and formalize payment processes and (iii) establish oversight of the Villa

Ocampo's activities while negotiating with the Argentinian Government to find a sustainable solution for its management.

National Office in Brazzaville (Remote) - **Needs significant improvement**

The Office is recognized for its visible and relevant interventions in the Education and Culture Sectors. During the pandemic, UNESCO played a significant role in reopening schools and preventing a blank school year for the students. The Office has mobilized a large project of $10.7 million to support the Strategy of the Education Sector in Congo.

The audit noted some areas for improvement, namely related to the implementation of the large Education project. Moreover, the absence of an Administrative Officer (AO) has resulted in a weak internal control environment. Gaps in administrative guidance preclude the institutional assessment of UN2UN agreements, and the lack of Headquarters programme sector support, potentially expose UNESCO to reputational risks.

The audit identified the need for the appointment of an international AO. Further, the Office needs to establish a country strategy and a resource mobilization plan.

Management actions: The Office has taken steps to upgrade a local senior administrative assistant position to an international AO post. At Headquarters, a focal point has been established to guide field offices during the design and implementation of large extrabudgetary projects. Going forward, the Office will develop a resource mobilization plan and a strategy defining its priorities. Further, they will ensure proper contract management, update the project donor and steering committee on the project's status and undertake planned evaluations. Additionally, OPS will review existing UN2UN agreements guidelines.

Regional Office in Jakarta - **Partially Satisfactory**

The Office is transitioning to become a Regional Multisectoral Office as per the field reform. Hence, the establishment of a strategic document which defines its programme priorities and interventions nationally and regionally, considering the countries' needs, is essential, to optimize its presence, resources, and impact.

The Office manages a small project portfolio as funding has been declining. Vacancies in key posts, turnover and loss of institutional knowledge have hindered the Office's progress in carrying out its mandate. The onboarding of its new Director in July 2023 is a welcome development.

The establishment of an office-wide procurement plan would strengthen the internal control framework and enable more effective monitoring of related risks, compliance with procedures, and improved planning and better value for money.

There is a sustained need to continue strengthening the speak-up culture and trust in the Organization/management, and to raise awareness of UNESCO's Whistleblower Protection Policy. This is especially paramount considering the heavy reliance on affiliate staff who express reluctance to report wrongdoing, should the need arise.

Management actions: The Office has committed to developing a strategic document and a resource mobilization plan for 2024/2025, and to strengthen controls over contract and project management. It will also ensure continuous reviews of staffing needs and budget to ensure prompt recruitment to support work volumes. Also, various trainings and reminders to staff will be provided, notably a refresher training on UNESCO's Whistleblower Protection Policy and on procurement.

National Office in Windhoek - Partially Satisfactory

The Office is well regarded in Namibia for its relevant interventions. The Office leads the O3 and O3 + programmes in schools and universities and implements projects in sustainable tourism for the local communities, and in science, technology and innovation systems.

The Office faces challenges in mobilizing resources and thus largely relies on decentralized funds. The accountability of decentralized funds to national offices remains suboptimal.

The Namibian National Commission plays an active role in the country and receives significant funding from multiple sources at UNESCO. The audit identified few practices that could expose UNESCO to reputational risks and recommended further clarity on the engagement between the Office and the National Commission.

Finally, internal controls in the bank payment processes remain weak due to the absence of integration between the local bank and UNESCO systems. These weaknesses are systemic across almost all field offices.

Management actions: The Office will strengthen its objective setting and resource mobilization processes. The Office will also improve budget control, monitoring, and reporting. Furthermore, the Office will review the level of engagement with the Namibian National Commission and clarify its scope, roles, and responsibilities. Finally, BFM will prepare a roadmap for integrating field office payments processes into the ERP system.

National Office in Abidjan - Partially satisfactory

The Office has been successful in mobilizing resources and leveraging UNESCO's expertise from the Office in Dakar, the Education (ED) Sector at Headquarters and the ED category 1 institutes, to position itself as a grant agent for the System Transformation Grant of the Global Partnership for Education (GPE).

Its current capacity is, however, weak due to limited resources and prolonged vacancies in the programme and administration, raising risk of delays in the implementation of projects and activities. Additionally, the Office needs to continue improving its controls over contracting and procurement by increasing both the outreach and transparency in the selection process as well as strengthening the budget review.

Management actions: The Office plans to strengthen its resource and monitoring capacity as well as ensure value-for-money in contracting and procurement.

Regional Office in Dakar - Satisfactory

The Office fulfils its role effectively managing a large and diversified portfolio of extrabudgetary projects and covering the countries initially under its remit. Additionally, as part of the field reform, its scope has expanded to cover eight additional countries. The Office is effectively fulfilling its role as a Multisectoral Regional Office, for example, by providing technical and operational support to the UNESCO Office in Abidjan for its grant application to the Global Partnership for Education.

Overall, the Office is successful in mobilizing resources and implementing projects. Nevertheless, several projects have experienced implementation delays and evaluations of large projects show that the results frameworks could be improved. In this regard, the Office could increase the effectiveness of its project delivery by enhancing its approach to Result-Based-Management and strengthening its monitoring and evaluation (M&E) capacity.

Management actions: The Office will (i) develop a regional strategy in coordination with BSP and PAX; and (ii) organize a regional training on Result-Based-Management and budget

preparation in cooperation with BSP and ensure knowledge-sharing of good project practices. In the context of the United Nations field reform and given the advanced stage of the United Nations common back-office discussions in Senegal, ADM jointly with BSP and PAX, will review the merits of creating a UNESCO security officer post in Dakar and whether the creation of a Monitoring and Evaluation Officer should be prioritized.

Regional Office in Almaty - Needs significant improvement

The Office was previously the designated cluster office for four countries, Kazakhstan, Kyrgyzstan, Tajikistan, and Uzbekistan. Following the 2023 field reform, the Office was elevated to the rank of a regional office covering three additional countries: Turkmenistan, Pakistan and Iran.

During the audit period, the Office's portfolio comprised of 11 extrabudgetary projects totaling $26.6 million. The audit noted human resource shortfalls which undermine the Office's capacity to fulfil its regional role. These encompass, among other issues, the absence of stable leadership since the departure of the former Director in March 2022, the non-alignment with the revised field network staffing structure (including reporting lines), and difficulties in attracting and retaining qualified personnel. Moreover, the audit has identified past instances of flawed practices in recruitment and performance management.

The audit also observed instances of suboptimal project governance leading to ineffective project management and insufficient monitoring of project activities. In addition to this, significant risk assessment enhancements are needed. Furthermore, the Implementing Partners involved in critical projects have not undergone assessments for eligibility, capacity, and reputational risk, despite being designated as partners in the project document.

Finally, the Office lacks a clearly articulated Office strategy. This could hamper the effectiveness of UNESCO's regional interventions and may lead to a misalignment of priorities, with a focus placed on donors' interest rather than countries' priorities.

Management actions: The Office will (i) streamline its organizational structure and reporting lines considering its regional responsibilities, (ii) develop a staffing plan to address human resources needs while ensuring that contextual risks are considered and integrity principles – i.e., fairness and transparency – are upheld in the hiring process of all key positions, and (iii) enhance project management by expediting the recruitment of the project team and properly tracking progress of activities.

ANNEX II

TENTATIVE RISK-BASED INTERNAL AUDIT PLAN FOR 2024/2025

Audits to be performed	2024	2025
HEADQUARTERS		
Administration		
Miollis Renovation		Planned
HR processes (e.g., Recruitment of non-staff personnel)		Planned
Programmes		
Performance audit of UNESCO's Programmatic Response in humanitarian crises		Planned
Thematic and cross-cutting		
Performance audit of UNESCO's planning and allocation of the financial budget	Planned	
Performance audit of UNESCO's engagement with the UN reform and field network structures	Planned	
INFORMATION TECHNOLOGY		
Management of Cloud Services	Ongoing	
UNESCORE	Planned[1]	
Cybersecurity		Planned
UNESDOC/Knowledge Management		Planned
FIELD NETWORK		
22 field audits	Ongoing (3) Planned (8)	Planned (11)
Category 1 institute - IIEP	Planned (1)	
Category 1 institutes - UIS		Planned (1)

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[1]   Tentative, pending the finalization of UNESCORE 2.0

ANNEX III

TENTATIVE EVALUATION PLAN FOR 2024/2025

Evaluations to be performed	2024	2025
CORPORATE PROGRAMME EVALUATIONS		
Education (ED)		
Associated Schools Network (ASPnet)	Ongoing	
UNESCO's leadership of SDG 4		Planned
Natural Sciences (SC)		
World Water Assessment Programme (WWAP)	Ongoing	
Abdus Salaam International Centre for Theoretical Physics (ICTP)	Ongoing	
The World Academy of Science (TWAS)		Planned
Social and Human Sciences (SHS)		
Management of Social Transformations Programme (MOST)	Ongoing	
International Convention against Doping in Sport	Planned	
SHS normative function		Planned
Culture (CLT)		
Museums programme		Planned
Transcultura		Planned
Communication and Information (CI)		
Freedom of Expression and Safety of Journalists		Planned
Intergovernmental Oceanographic Commission (IOC)		
IOC leadership of the UN Ocean Decade		Planned
THEMATIC/INTERSECTORAL AND JOINT		
Performance audit of the Bangkok Regional Office	Planned	
Performance audit of the engagement with the UN reform and field network structures	Planned	
Culture and Education	Planned	
UNESCO's work to combat discrimination and hate speech	Planned	

Evaluations to be performed	2024	2025
UNESCO's work on disaster risk reduction	Planned	
UNESCO's programmatic response in humanitarian crises		Planned
General Conference outside of Headquarters		Planned
Synthesis Review 2024	Planned	
Synthesis Review 2025		Planned
Peer Review of the UNESCO Evaluation Function		Planned

ANNEX IV

LIST OF ACRONYMS

ADG   Assistant Director-General

ADM   Sector for Administration and Management

ADM/OPS/PRO   The UNESCO Procurement Office

AMA   Agreed Management Action

AO   Administrative Officer

ASPnet   Associated Schools Network

AUD   IOS Internal Audit Office

BFM   Bureau of Financial Management

BSP   Bureau for Strategic Planning

CISO   Chief Information Security Officer

CRHRP   Committee for the Review of High-Risk Projects

DnA   Data and analytics journey

DRP   Disaster Recovery Planning

EFP   Evaluation Focal Point

EVS   IOS Evaluation Office

ERM   Enterprise Risk Management

FO   Field Office

GEM   Global Education Monitoring

HQ   Headquarters

HRM   Bureau of Human Resources Management

ICTP   Abdus Salam International Centre for Theoretical Physics

IIA   Institute of Internal Auditors

INV   IOS Investigation Office

IOC   Intergovernmental Oceanographic Commission

IOS   Division for Internal Oversight Services

IT   Information Technology

JIU	Joint Inspection Unit
KPI	Key Performance Indicator
MOST	Management of Social Transformations Programme
OAC	Oversight Advisory Committee
PAX	Sector for Priority Africa and External Relations
PPU	Professional Practice Unit
QAIP	Quality Assurance and Improvement Programme
STEPCAM	Strengthening Teachers' Education in Cambodia project
UCCN	UNESCO Creative Cities Network
UCS	UNESCO Country Strategy
UNEG	United Nations Evaluation Group
UN-RIAS	Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions
UNRIS	United Nations Representatives of Investigation Services
UNSDCF	United Nations Sustainable Development Country Framework
UN-SWAP	UN System-wide Action Plan on Gender Equality and Empowerment of Women