



# General Assembly

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Items 141 and 142 of the preliminary list\*

### Proposed programme budget for 2021

#### Programme planning

## Proposed programme budget for 2021

### Part IX

#### Internal oversight

### Section 30

#### Internal oversight

#### Programme 26

#### Internal oversight

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\* [A/75/50](#).

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

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





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## Foreword

Over the course of 2021, the Office of Internal Oversight Services (OIOS) will continue to focus on the following four areas: (a) implementation of the Secretary-General's reforms; (b) organizational culture; (c) procurement; and (d) missions in drawdown or transition. We believe that, by focusing on these four areas of current relevance to the United Nations, we can maximize the contribution of OIOS to the continuous improvement of the Organization's performance and results.

To remain credible, OIOS must lead by example in resource management and stewardship, in integrity and compliance, and in professional competence. To that end, we will focus during 2021 on improving our human resources capacities and methods of working, particularly in the areas of performance auditing, programme impact evaluation and victim-centred investigations. Through changes to the way in which we develop our oversight recommendations, coupled with more frequent follow-up and reporting on their implementation, we aim to increase the impact of our work through more relevant and timely action by programme managers.

We will also continue to closely manage both our financial and human resources to deliver our mandate as ethically, efficiently and economically as possible. The programme plan for 2021 will be informed by the results and insights from across the entire suite of our work – audit, inspection, evaluation and investigation – so that we maximize the cohesion, relevance and impact of our oversight activities.

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

## A. Proposed programme plan for 2021 and programme performance for 2019

### Overall orientation

#### Mandates and background

- 30.1 The Office of Internal Oversight Services (OIOS) is responsible for assisting the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through the provision of internal audit, inspection, evaluation and investigation services. The mandate derives from the priorities established in relevant General Assembly resolutions and decisions, including resolutions [48/218 B](#), [54/244](#), [59/272](#), [64/263](#), [69/253](#) and [74/257](#). The Office will continue to maintain its operational independence in carrying out its objective, including the provision of reliable oversight services.
- 30.2 Through internal audit, the Office examines, reviews and appraises the use of the financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates and ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies; undertakes assurance and performance audits to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates; and assesses the effectiveness of the systems of internal control of the Organization.
- 30.3 Through programme evaluations and inspections, the Office evaluates the efficiency and effectiveness of the implementation of the programmes and legislative mandates of the Organization.
- 30.4 Through investigations, the Office investigates reports of violations of United Nations regulations, rules and pertinent administrative issuances and transmits to the Secretary-General the results of such investigations, together with appropriate recommendations to guide the Secretary-General in deciding on jurisdictional or disciplinary action to be taken.
- 30.5 The Office may also provide support and advice to management, advising on the effective discharge of its responsibilities and on the implementation of recommendations, encouraging self-evaluation and ascertaining whether programme managers are given appropriate methodological support.

#### Strategy and external factors for 2021

- 30.6 The strategy for 2021 includes a focus on four thematic areas: (a) implementation of the Secretary-General's reforms; (b) organizational culture (including investigations of sexual exploitation and abuse, sexual harassment, fraud and corruption, and other forms of misconduct); (c) procurement and supply chain management; and (d) missions in drawdown or transition. A focus on those areas will enable the Office to provide timely and relevant advice to the Organization on issues of strategic importance and potential risk to the implementation of the Organization's mandates and achievement of results.
- 30.7 During 2021, the Office will also continue the initiatives begun in 2020 to ensure that staff are equipped with the knowledge and skills necessary to provide relevant and insightful advice on improving organizational performance, results and impact. In particular, the Office will continue to strengthen its practices in the areas of performance audit, programme evaluation and timely and victim-centred investigations.
- 30.8 The Office will also aim to strengthen engagement with the senior leadership of the Organization, providing timely assurance and advice on issues related to the efficient, economical, effective and ethical management of resources.
- 30.9 With regard to the external factors, the overall plan for 2021 is based on the planning assumption that there will be no security issues that impede access to programmes.

- 30.10 To ensure the most effective use of resources and to increase its impact, the Office will strive to maintain a working environment within it that emphasizes individual responsibility and that fosters harmony, learning and professionalism.
- 30.11 The Office integrates a gender perspective in its operational activities, deliverables and results, as appropriate. For example, through its oversight activities, the Office supports gender mainstreaming efforts across the Organization. As part of the risk assessment process for each assignment, the Internal Audit Division assesses any gender-related risks and includes appropriate audit coverage. The Inspection and Evaluation Division conducts its evaluations in accordance with the United Nations Evaluation Group guidance documents *Integrating Human Rights and Gender Equality in Evaluations* and *Guidance on Evaluating Institutional Gender Mainstreaming*. In the areas of sexual exploitation and abuse and workplace sexual harassment, the Investigations Division has developed a gender-responsive, victim-centred investigations methodology.
- 30.12 The Office is also committed to pursuing the goals of inclusion and empowerment of persons with disabilities and their rights, well-being and perspectives, and will report on its performance against the accountability framework contained in the United Nations Disability Inclusion Strategy. In 2021, through its audit, inspection and evaluation activities, the Office will also enhance its support for ensuring that United Nations entities are accountable for their performance with regard to the inclusion of persons with disabilities and their human rights.
- 30.13 With regard to cooperation with other entities, the Office coordinates its work with the Board of Auditors and the Joint Inspection Unit. With regard to inter-agency coordination and liaison, the Office maintains a close working relationship with the other oversight functions of the United Nations system through the Representatives of Internal Audit Services of the United Nations Organizations, the United Nations Representatives of Investigative Services and the United Nations Evaluation Group.

### **Legislative mandates**

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

#### *General Assembly resolutions*

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

## Deliverables

30.15 Table 30.1 lists all cross-cutting deliverables, by category and subcategory, for the period 2019–2021.

Table 30.1

### Cross-cutting deliverables for the period 2019-2021, by category and subcategory

Category and subcategory	2019 planned	2019 actual	2020 planned	2021 planned
<b>A. Facilitation of the intergovernmental process and expert bodies</b>				
<b>Parliamentary documentation</b> (number of documents)	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
1. Report on the activities of the Office of Internal Oversight Services (Part I)	1	1	1	1
2. Report on the activities of the Office of Internal Oversight Services (Part II)	1	1	1	1
<b>Substantive services for meetings</b> (number of three-hour meetings)	<b>43</b>	<b>43</b>	<b>37</b>	<b>19</b>
3. Meetings of the Fifth Committee	8	8	8	8
4. Meetings of the Committee for Programme and Coordination	27	27	21	3
5. Meetings of the Advisory Committee on Administrative and Budgetary Questions	4	4	4	4
6. Meetings of the Independent Audit Advisory Committee	4	4	4	4
<b>B. Generation and transfer of knowledge</b>				
<b>Publications</b> (number of publications)	–	–	<b>2</b>	<b>2</b>
7. Semi-annual report to the Secretary-General	–	–	2	2
<b>C. Substantive deliverables</b>				
<b>Consultation, advice and advocacy:</b> expert advice on cross-cutting issues related to governance, risk management and control, as well as the results of oversight activities.				
<b>D. Communication deliverables</b>				
<b>Outreach programmes, special events and information materials:</b> content on social media platforms, briefings and lectures on oversight activities.				

## Evaluation activities

30.16 The following evaluations and self-evaluation are planned for 2021:

- (a) External quality assessments of all three OIOS subprogrammes;
- (b) Self-evaluation of the OIOS recommendation monitoring system.

## Programme of work

### Subprogramme 1 Internal audit

#### Objective

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

## Strategy

- 30.18 To contribute to the improvement of the efficiency, economy, effectiveness and impact of the Organization's programmes, the subprogramme will continue to conduct performance and other audit activities, which are expected to assist the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization, by making recommendations that improve performance and internal control and that identify best practices and opportunities to streamline processes and procedures. In particular, the subprogramme will continue to focus on four areas: (a) implementation of the Secretary-General's reforms; (b) organizational culture (as a component of the control environment); (c) procurement and supply chain management; and (d) missions in drawdown or transition. In addition, the subprogramme will strengthen its engagement with Secretariat leadership and management, which is expected to result in relevant and timely advice on cross-cutting issues, and includes the more systematic assessment of the impact of organizational culture on attaining results. Past results in this area include the acceptance of 939 recommendations, directed towards improving the efficiency, economy and effectiveness of operations, accountability, compliance with the regulatory framework, the integrity of information and the safeguarding of resources, that would, once implemented, strengthen the Organization's governance, risk management and control processes and thus enhance organizational results, transparency and accountability.
- 30.19 In addition, the subprogramme will identify and apply emerging audit techniques and practices, which is expected to result in the enhanced capacity of its staff to utilize new technologies and tools, including those that allow for more efficient data analysis or for remote auditing. Past results in this area include the strengthened capacity of OIOS auditors to incorporate data analytics by leveraging Umoja capabilities and to conduct audits of higher-risk areas, such as cybersecurity. A manual on Umoja data extraction was also issued in 2019 to streamline audit testing and enhance the ability of auditors to conduct real-time analysis of key data.

## Programme performance in 2019 against planned result

- 30.20 A planned result for 2019, which is improved levels of efficiency and effectiveness in the implementation of mandates and enhanced accountability by programme managers, as referred to in the proposed programme budget for the biennium 2018–2019, was achieved, as evidenced by 608 of the 609 audit recommendations, or 99.8 per cent (compared with a target of 100 per cent), accepted by programme managers relating to accountability, efficiency and effectiveness.

## Programme performance in 2019: high acceptance of recommendations by programme managers for a more efficient and effective Organization

- 30.21 Building on the knowledge gained in 2018, the subprogramme aimed to strengthen governance, risk management and control processes by: (a) contributing to the decision-making process of Member States and enhancing the ability of the Secretariat to take appropriate action on the basis of internal audits; and (b) improving levels of efficiency and effectiveness in the implementation of mandates and enhancing the accountability of programme managers.
- 30.22 In 2019, the subprogramme submitted a report to the General Assembly on an audit of the international component of the Extraordinary Chambers in the Courts of Cambodia, highlighting both the progress made by the international component of the Extraordinary Chambers in executing its mandate and the cost-saving measures and streamlined processes implemented by the United Nations Assistance to the Khmer Rouge Trials (the administrative mechanism that supports the role of the Organization in the Extraordinary Chambers). In that report, the subprogramme also made recommendations for the Extraordinary Chambers to further improve performance, including regarding the monitoring of compliance with the requirement that defence lawyers be members of

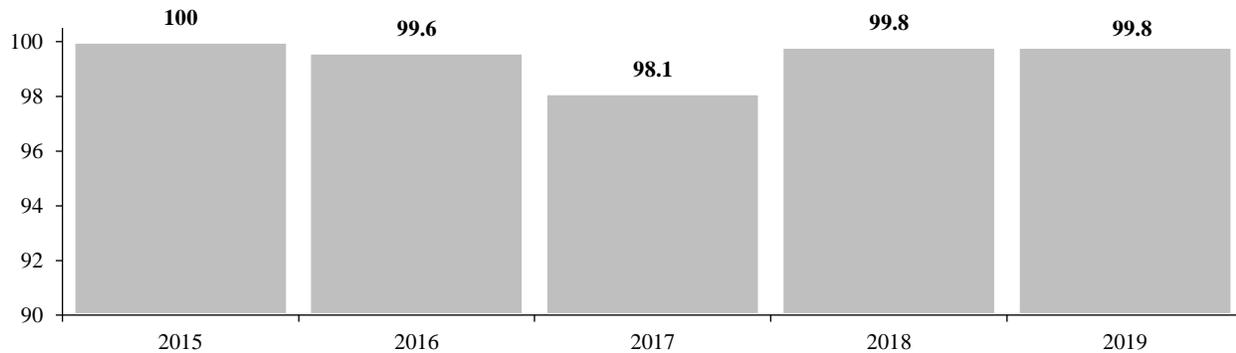
their home bar associations, and to review and revise the memorandum of understanding with the Economic and Social Commission for Asia and the Pacific for the provision of administrative support.

- 30.23 Furthermore, the subprogramme issued 162 reports to programme managers containing 939 recommendations aimed at improving governance, risk management and control processes in the Organization, including 38 reports relating to the Office of the United Nations High Commissioner for Refugees and the United Nations Joint Staff Pension Fund.
- 30.24 For example, in relation to procurement (an area of high materiality and potential risk to the Organization), recommendations aimed at achieving efficiencies and economies were made to address low utilization rates of systems contracts; optimize strategic sourcing decisions; operationalize an e-tendering system throughout the Secretariat; and improve international competition by addressing factors that might impede effective bidding by other vendors.
- 30.25 The subprogramme examined the enterprise risk management process in six peacekeeping missions, recommending that more comprehensive risk registers, along with greater involvement by senior leadership, would strengthen governance and oversight and ensure that enterprise risk management was embedded in decision-making.
- 30.26 The subprogramme also included assessments of organizational culture, an important component of the risk and control environment, in an increasing number of its audits and released internal guidance on how to conduct such assessments. For example, an audit of the United Nations Integrated Peacebuilding Office in Guinea-Bissau (UNIOGBIS) identified the need to strengthen interactions between management and staff. Audits within the Department of Peace Operations identified the need for better integration between organizational units split between Headquarters and the field, and for the mitigation of functional relationships that might pose conflicts of interest.
- 30.27 During 2019, the subprogramme continued to examine and make recommendations aimed at improving the Organization's management of missions that are downsizing, in liquidation or in transition. For example, the audit of UNIOGBIS noted that although an integrated transition task team had been established to plan and execute downsizing and prospective closure activities by 31 December 2020, no plan had yet been developed to guide implementation. In the United Nations Mission for Justice Support in Haiti, a series of audits and advisory reviews identified ways to make the liquidation processes, including liquidation planning, asset disposal, closure of camps and human resources management, more effective.
- 30.28 The subprogramme also began to focus on the oversight of reform implementation activities, including by assessing whether peace operations had appropriately identified risks and opportunities related to increased delegation of authority and whether programmes were adequately supporting Member States in their implementation of the Sustainable Development Goals. Those activities have informed, and will continue to inform, risk-based planning that ensures that the subprogramme's future oversight activities contribute to the efficient and effective implementation of the reforms.
- 30.29 In order to promote accountability and foster transparency, the subprogramme routinely makes copies of all its internal audit reports available on the OIOS website, except in cases where publication would result in the disclosure of sensitive information. Only 5 out of 162 reports were withheld from publication in 2019.

*Progress towards the attainment of the objective, and performance measure*

- 30.30 This work contributed to the improvement of the efficiency, economy, effectiveness and impact of the Organization's programmes, as demonstrated by the fact that almost all recommendations issued by the subprogramme were accepted by programme managers (99.8 per cent), as in previous years, as well as the high percentage of programme managers (88 per cent) who expressed satisfaction with the quality and usefulness of subprogramme's reports in improving performance.

Figure 30.I  
**Performance measure: percentage of recommendations accepted by programme managers relating to accountability, efficiency and effectiveness**

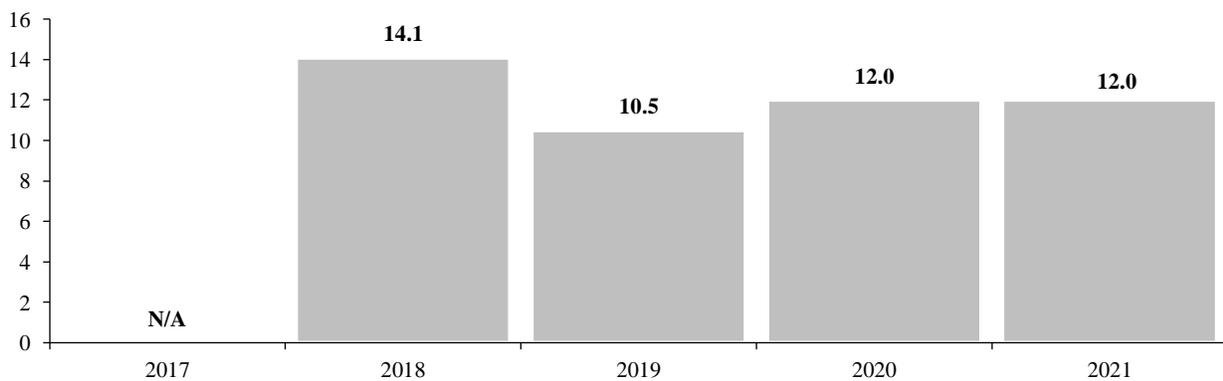


**Planned results for 2021**

**Result 1: a strengthened second line of defence for enhanced compliance and risk management in the Organization (result carried over from 2020)**

30.31 The subprogramme will continue the work related to strengthening the centralized, business-enabling functions (the “second line of defence”), in line with its mandate, by providing assessments and audit recommendations to those entities performing those business-enabling functions, and will make recommendations aimed at improving the performance of compliance and risk management functions within the Secretariat, which is expected to be demonstrated by the performance measure for 2021 below. For 2020, a proxy performance measure is indicated to reflect that the General Assembly, in its resolution [74/251](#), approved a programme narrative at the subprogramme level that is composed solely of the objectives approved by the Assembly in its resolution [71/6](#) and the deliverables for 2020.

Figure 30.II  
**Performance measure: percentage of accepted audit recommendations directed to the Secretariat departments performing centralized, business-enabling functions focused on compliance and risk management activities**



Abbreviation: N/A, not applicable.

**Result 2: increased impact through more relevant and timely action by programme managers to implement audit recommendations (new result)**

- 30.32 The subprogramme will continue to focus on enhancing effectiveness, economy, efficiency and compliance with ethical norms in the implementation of mandates and in delivering results, particularly in the four areas of: (a) implementation of the Secretary-General's reforms; (b) organizational culture; (c) procurement and supply chain management; and (d) missions in drawdown or transition.
- 30.33 The subprogramme will cover the three pillars of the Secretary-General's reform: (a) peace and security; (b) the repositioning of the development system, including the resident coordinator system; and (c) management reform. Work conducted will include the assessment of the efficiency, economy and effectiveness of the various revised structures and governance mechanisms, both at their headquarters and at the country level. The assessment will evaluate whether the expected benefits are being achieved through reforms to the delegation of authority framework by examining controls in the areas of monitoring and evaluation, enterprise risk management and the statement of internal control.
- 30.34 The subprogramme considers procurement a high-risk function as it is carried out in multiple locations, involves a large number of suppliers and requires significant resources. Contracts issued in the period 2017–2018 totalled \$19.4 billion, and the subprogramme will continue to focus on such activities. Planned work in this area will include an examination of efficiencies and economies gained from the implementation of the supply chain management strategy, including the improved acquisition and delivery of goods and services.
- 30.35 Organizational culture and accountability are identified as a top risk in the Secretariat's enterprise risk management risk register and, therefore, the subprogramme will systematically assess areas such as tone at the top, performance management, code of conduct and ethics as part of relevant audits. The subprogramme will also cover other elements of the control environment, such as the adequacy of organizational structures, policies and procedures, roles and responsibilities, and commitments to learning and development.
- 30.36 The subprogramme will continue to focus on higher-risk areas that emerge during the transition, downsizing and liquidation of peacekeeping missions, both in substantive and support areas, such as transitioning of programmes to the United Nations country teams, phasing down and the separation of staff, asset disposal and environmental clean-up. The subprogramme will continue to conduct audits across peace operations to identify systemic strengths and weaknesses and the need for policy reviews and procedural changes, as well as to facilitate knowledge-sharing.
- 30.37 In addition to the above-mentioned areas, the subprogramme will maintain its focus on the governance and management of the United Nations Joint Staff Pension Fund. The subprogramme will also continue to scan for other emerging risks and include them in the workplan as required.

*Internal challenge and response*

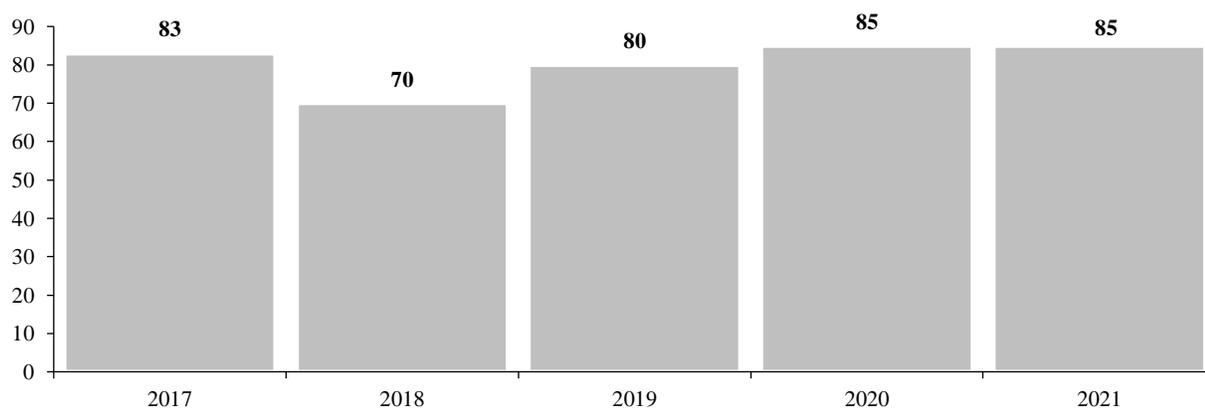
- 30.38 The challenge for the subprogramme was to ensure that audit recommendations not only are implemented by programme managers in a timely manner, but also that they are directed to actions that would lead to improvements in programme performance, particularly in areas of higher risk or of strategic importance to the Organization. In response, the subprogramme will review and make changes to the way in which oversight recommendations are developed and categorized to ensure that they are appropriately targeted to improving internal controls and performance. The subprogramme will also undertake more frequent follow-up and reporting on the implementation of recommendations, ultimately aiming to increase the impact of the subprogramme's work through more relevant and timely action by programme managers.

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

30.39 This work is expected to contribute to the improvement of the efficiency, economy, effectiveness and ethical management of the Secretariat’s operations, in particular, through implementation of the reforms, which would be demonstrated by the full acceptance of all audit recommendations and the timely implementation of recommendations by programme managers. The subprogramme will seek to achieve a target of 85 per cent of accepted recommendations implemented within 24 months, a new performance measure that takes into account expected improvements of the recommendation monitoring system.

Figure 30.III

**Performance measure: percentage of recommendations implemented (closed) within 24 months<sup>a</sup>**



<sup>a</sup> Data for 2018 and 2019 include projected closure based on the expectation that remaining open recommendations will be implemented by target dates set by client entities.

**Legislative mandates**

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

*General Assembly resolutions*

<p>62/87</p> <p>67/244 B</p> <p>71/267</p>	<p>Capital master plan</p> <p>Financing of the International Residual Mechanism for Criminal Tribunals</p> <p>Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens</p>	<p>72/266 B</p> <p>74/256</p>	<p>Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994</p> <p>Shifting the management paradigm in the United Nations</p> <p>Report on the activities of the Office of Internal Oversight Services</p>
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**Deliverables**

30.41 Table 30.2 lists all deliverables, by category and subcategory, for the period 2019–2021 that contributed and are expected to contribute to the attainment of the objective stated above.

Table 30.2  
**Subprogramme 1: deliverables for the period 2019–2021, by category and subcategory**

Category and subcategory	2019 planned	2019 actual	2020 planned	2021 planned
<b>A. Facilitation of the intergovernmental process and expert bodies</b>				
<b>Parliamentary documentation</b> (number of documents)	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
1. Audit of Extraordinary Chambers in the Courts of Cambodia (General Assembly resolution <a href="#">73/279 A</a> )	1	1	–	–
2. Audit of the governance arrangements in the Office of Investment Management of the United Nations Joint Staff Pension Fund (resolution <a href="#">74/263</a> )	–	–	1	–
3. Biennial report on procurement, with a focus on demand and source planning of goods in peacekeeping missions (resolution <a href="#">72/266 B</a> ), incorporating the implementation of post-employment restrictions of staff involved in the procurement process (resolution <a href="#">74/256</a> )	–	–	–	1
<b>B. Generation and transfer of knowledge</b>				
<b>Publications</b> (number of publications)	<b>175</b>	<b>162</b>	<b>150</b>	<b>150</b>
4. Internal audit reports	175	162	150	150
<b>C. Substantive deliverables</b>				
<b>Consultation, advice and advocacy:</b> expert advice on issues related to oversight activities in coordination with other oversight bodies through bilateral and tripartite meetings with the Joint Inspection Unit and the Board of Auditors.				

## Subprogramme 2 Inspection and evaluation

### Objective

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

### Strategy

- 30.43 To contribute to strengthened relevance, efficiency, effectiveness and impact in the implementation of programmes and legislative mandates of the Organization, the subprogramme will continue to refine its methodology and develop appropriate evaluation design and data collection techniques for enhanced programme evaluation, which is expected to result in deeper assessments of the outcomes and impact of the Organization's programme of work. In particular, the subprogramme will intensify its coverage of the Secretary-General's reform initiatives. Past results in this area include the presentation in June 2019 to the Committee for Programme and Coordination of 10 evaluations completed during 2017 and 2018.
- 30.44 To contribute to the improvement of decision-making, accountability and learning, the subprogramme will also, working closely and systematically with the Department of Management Strategy, Policy and Compliance, strengthen its role as the Secretariat's central evaluation unit, which is expected to result in a strengthened evaluation capacity within the Secretariat, more coordinated Secretariat-wide planning and conduct of evaluation activities and greater use of the results of evaluation to inform programme planning within the Organization. Past results in this area include the preparation of an evaluation dashboard, supplementary to the biennial report on strengthening evaluation, that supported the strengthening of United Nations evaluation functions

by providing a systematic assessment of the evaluation function of each entity against objective indicators of evaluation capacity.

### **Programme performance in 2019 against planned result**

- 30.45 A planned result for 2019, which is increased contribution to the decision-making process of Member States and enhanced ability of the Secretariat to take appropriate actions based on inspections and evaluations by the Office of Internal Oversight Services that assess the efficiency and effectiveness of programmes, thematic issues and self-evaluation capacities, the relevance of administrative procedures and the correspondence between the activities and the respective mandates, as referred to in the proposed programme budget for the biennium 2018–2019, was achieved, as evidenced by 91 per cent of OIOS evaluation recommendations (compared with a target of 70 per cent) endorsed by the General Assembly through the Committee for Programme and Coordination relating to efficiency and effectiveness in the implementation of programmes. Of the 10 evaluations presented to the Committee in June 2019, all recommendations from 7 of the evaluations were endorsed. The Committee expressed its appreciation of the reports and commented on their usefulness in facilitating its discussion and decisions on programme planning.

### **Programme performance in 2019: strengthened decision-making, enhanced learning and accountability in programmes**

- 30.46 Building on the knowledge gained in 2018, the subprogramme aimed to strengthen accountability, learning, relevance, efficiency, effectiveness and impact in the implementation of programmes by increasing its contribution to the decision-making processes of Member States and enhancing the ability of the Secretariat to take appropriate actions based on its inspections and evaluations.
- 30.47 The subprogramme completed all six evaluations planned under the programme budget, namely: (a) the Office of Legal Affairs; (b) the United Nations Environment Programme; (c) the Office of the United Nations High Commissioner for Refugees; (d) the biennial report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives; (e) the Office for Outer Space Affairs; and (f) United Nations entities' preparedness, policy coherence and early results associated with their support for the Sustainable Development Goals. The subprogramme also completed two peacekeeping-related evaluations, one covering the effectiveness of human rights monitoring, reporting and follow-up in United Nations multidimensional peacekeeping operations, and the other covering the contribution of the Civil Affairs Division of the United Nations Mission in South Sudan to the reduction of local conflict in South Sudan. The evaluations were acknowledged by several entities involved as contributing to improvements in programming.
- 30.48 By presenting an assessment of the evaluation function of each entity, the biennial report and supplementary dashboard aim to support senior managers, staff and Member States in identifying trends and areas for improvement. Evaluation professionals may also use the dashboard to highlight the context within which they operate and the quality and quantity of outputs they produce.
- 30.49 In order to promote accountability and foster transparency, the subprogramme routinely makes copies of all its inspection and evaluation reports available on the OIOS website, except in cases where publication would result in disclosure of sensitive information. No reports were withheld from publication in 2019.

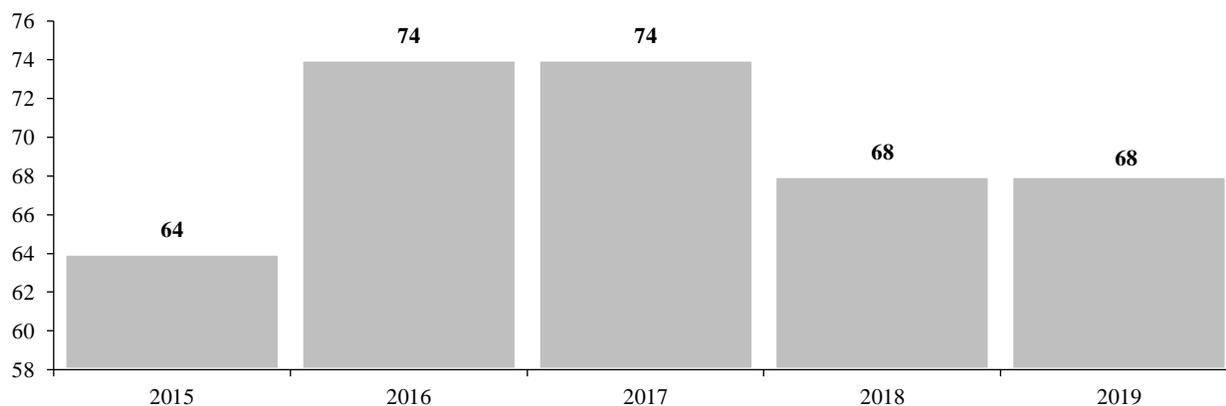
#### *Progress towards the attainment of the objective, and performance measure*

- 30.50 This work contributed to strengthened relevance, efficiency, effectiveness and impact in the implementation of programmes and legislative mandates of the Organization, as demonstrated by 68 per cent of the programme and thematic inspection and evaluation reports prepared being requested by intergovernmental bodies to inform their deliberations, which attests to the relevance

of such reports. Furthermore, a satisfaction rate of 90 per cent or higher was given by programme managers on the credibility and usefulness of the subprogramme’s reports (96 per cent and 97 per cent for credibility in 2019 and 2018, respectively, and 90 per cent and 96 per cent for usefulness).

Figure 30.IV

**Performance measure: percentage of programme and thematic inspection and evaluation reports requested by intergovernmental bodies as a proportion of total reports prepared**



### Planned results for 2021

#### Result 1: focused evaluation for improved decision-making on United Nations reform and matters relating to the Sustainable Development Goals (result carried over from 2020)

- 30.51 The subprogramme will continue the work related to the evaluation of reform initiatives and support for the 2030 Agenda for Sustainable Development, in line with its mandate, and will conduct evaluations and inspections of Secretariat programmes and cross-cutting themes, focusing on the peace and security and the development pillars for improved decision-making of departments and Member States on reform and on matters relating to the Sustainable Development Goals, which is expected to be demonstrated by the performance measure for 2021 below. For 2020, a proxy performance measure is indicated to reflect that the General Assembly, in its resolution [74/251](#), approved a programme narrative at the subprogramme level that is composed solely of the objectives approved by the Assembly in its resolution [71/6](#) and the deliverables for 2020.

Table 30.3  
Performance measure

2017	2018	2019	2020	2021
N/A	<p>Ad hoc evaluations for decision-making on United Nations reform and matters relating to the Sustainable Development Goals:</p> <ul style="list-style-type: none"> <li>• Office for Disarmament Affairs</li> <li>• Department of Public Information</li> <li>• Office of Human Resources Management</li> </ul>	<p>Initiation of dialogue among programme managers on evaluation of United Nations reform and matters relating to the Sustainable Development Goals</p> <ul style="list-style-type: none"> <li>• United Nations Environment Programme</li> <li>• Office of Legal Affairs</li> <li>• Office for Outer Space Affairs</li> </ul> <p>Preparedness for implementation of the Sustainable Development Goals</p>	<p>Adoption of structured approach to evaluation of United Nations reform and matters relating to the Sustainable Development Goals</p> <ul style="list-style-type: none"> <li>• Department of Economic and Social Affairs</li> <li>• Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States</li> <li>• Office of the Special Adviser on Africa</li> <li>• United Nations Office on Drugs and Crime</li> <li>• Department of Political and Peacebuilding Affairs</li> <li>• Development Coordination Office</li> <li>• Resident coordinator system</li> </ul>	<p>Higher percentage of all inspection and evaluation recommendations accepted by programme managers, and timelier implementation</p>

Abbreviation: N/A, not applicable.

**Result 2: enhanced contribution to strengthened relevance, efficiency, effectiveness and impact of Secretariat evaluations (new result)**

- 30.52 The subprogramme has been intensifying its efforts to support decision-making, accountability and learning within the Organization, particularly on areas of high priority and common relevance. In 2021, the subprogramme will continue to conduct evaluations and inspections of Secretariat programmes and cross-cutting themes, focusing on the peace and security and development pillars.

For example, preparatory work being conducted in 2020, including an evaluability assessment of the resident coordinator system, will guide the subprogramme's programme evaluation activity in 2021. This will ensure that the results of the subprogramme's work in 2021 are relevant and timely in supporting accountability, learning and decision-making. In the development pillar, areas identified as being of higher risk and that could potentially be subject to evaluation in 2021 (with preparatory work starting in 2020) include subprogrammes in the Office for the Coordination of Humanitarian Affairs, the United Nations Human Settlements Programme (UN-Habitat), the Economic Commission for Latin America and the Caribbean and the Economic Commission for Africa. In the peace and security pillar, evaluations are planned over the course of 2021 on the political affairs function in peacekeeping operations, and of the substantive programmes of the United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic and the United Nations Multidimensional Integrated Stabilization Mission in Mali, and peace operations in Somalia (United Nations Support Office in Somalia and United Nations Assistance Mission in Somalia).

- 30.53 The subprogramme will also continue its work on strengthening the Secretariat's evaluation capacity and coverage, through its biennial report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives; the production of the supplementary evaluation dashboard; support for the implementation of the Secretariat's evaluation policy; and the coordination of evaluation efforts in the Secretariat, including the planning, execution and dissemination of evaluation results.

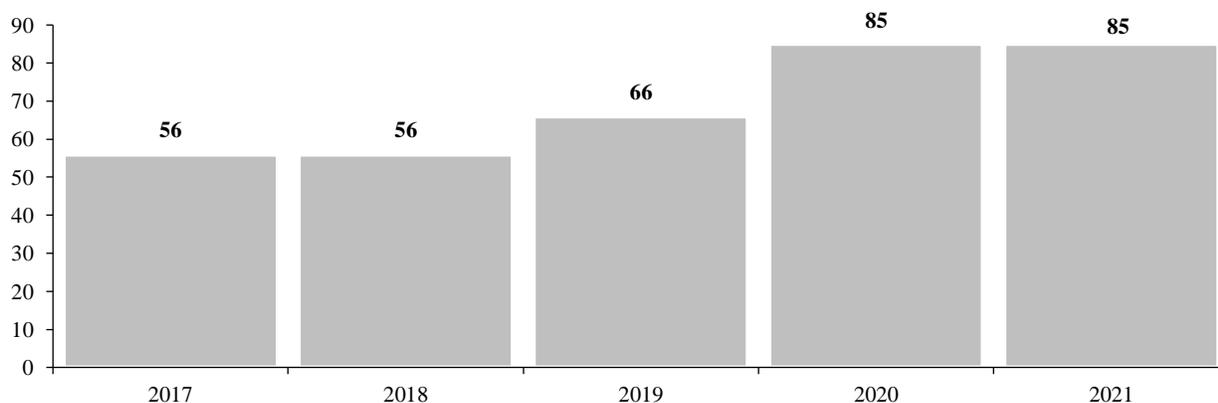
*Internal challenge and response*

- 30.54 The challenge for the subprogramme was to ensure appropriate coverage of thematic areas, as well as entity-level coverage at multiple locations, including headquarters duty stations, peacekeeping and political missions, regional commissions and multiple other locations for non-United Nations entities included in the subprogramme's inspection and evaluation activities, as well as the increased focus on providing central evaluation support, particularly for strengthening evaluation capacity within the Secretariat. In response, the subprogramme will prepare risk-based workplans and cost estimates and increase its support for entity-level evaluation results. The subprogramme will closely monitor its resources from various sources to ensure inspections and evaluations of areas of higher risk to the Organization in order to enhance the subprogramme's contribution to strengthened relevance, efficiency, effectiveness and impact in the implementation of programmes and legislative mandates of the Organization.

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

- 30.55 This work is expected to contribute to strengthened relevance, efficiency, effectiveness and impact in the implementation of programmes and legislative mandates of the Organization, which would be demonstrated by an implementation rate of 85 per cent of accepted recommendations by the due date, which represents an improvement of 19 percentage points compared with 2019. Furthermore, the subprogramme expects to reach 100 per cent acceptance by programme managers of all inspection and evaluation recommendations within agreed timelines.
- 30.56 The subprogramme will also provide methodological and other support to five entities of the Secretariat so that they achieve acceptable quality standards for evaluation.

Figure 30.V  
**Performance measure: timeliness of closure of recommendations issued in a given year, 2017–2021<sup>a</sup>**  
 (Percentage)



<sup>a</sup> Data for 2018 and 2019 include projected closure based on the expectation that remaining open recommendations will be implemented by target dates set by client entities.

### Legislative mandates

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

#### *General Assembly resolutions*

<a href="#">60/254</a>	Review of the efficiency of the administrative and financial functioning of the United Nations	<a href="#">72/266</a> A and B	Shifting the management paradigm in the United Nations
		<a href="#">74/251</a>	Programme planning

### Deliverables

30.58 Table 30.4 lists all deliverables, by category and subcategory, for the period 2019–2021 that contributed and are expected to contribute to the attainment of the objective stated above.

Table 30.4

**Subprogramme 2: deliverables for the period 2019–2021, by category and subcategory**

<i>Category and subcategory</i>	<i>2019 planned</i>	<i>2019 actual</i>	<i>2020 planned</i>	<i>2021 planned</i>
<b>A. Facilitation of the intergovernmental process and expert bodies</b>				
<b>Parliamentary documentation</b> (number of documents)	<b>9</b>	<b>9</b>	<b>16</b>	<b>1</b>
1. Evaluation reports on various programmes for the General Assembly (Committee for Programme and Coordination)	9	9	8	1
2. Triennial reviews of the implementation of the recommendations on the evaluations of various programmes	–	–	7	–
3. Evaluation of the International Residual Mechanism for Criminal Tribunals for the Security Council	–	–	1	–
<b>B. Generation and transfer of knowledge</b>				
<b>Publications</b> (number of publications)	<b>10</b>	<b>6</b>	<b>11</b>	<b>13</b>
4. Semi-annual report to the Secretary-General	–	–	2	2
5. Evaluation and inspection reports	10	6	9	11
<b>C. Substantive deliverables</b>				
<b>Consultation, advice and advocacy:</b> expert advice on cross-cutting issues related to governance, risk management and control.				

### Subprogramme 3 Investigations

#### Objective

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

#### Strategy

- 30.60 To contribute to the enhancement of accountability and ethical behaviour within the Organization, the subprogramme will investigate reports of possible violations of United Nations regulations, rules and pertinent administrative policies. In addition, the subprogramme will support the efforts to systematize prevention and response to sexual exploitation and abuse and sexual harassment. The subprogramme will further enhance capacity in combating procurement fraud. This work is expected to result in appropriate recommendations to guide decisions on jurisdictional or disciplinary action or corrective measures, as well as improved accountability for misconduct. Past results in this area include the issuance of 206 recommendations stemming from the conduct of investigations in 2019.

#### Programme performance in 2019 against planned result

- 30.61 A planned result for 2019, which is improved quality and timeliness of investigations to enable effective action to be taken in relation to misconduct, was achieved, as evidenced by the reduced number of months taken to complete an investigation, from 15.8 months to 10.5 months. The average age of an investigation was also reduced, from 13.3 months to 7.3 months, despite an increase in the reporting of misconduct to OIOS of 256 per cent over the same period.

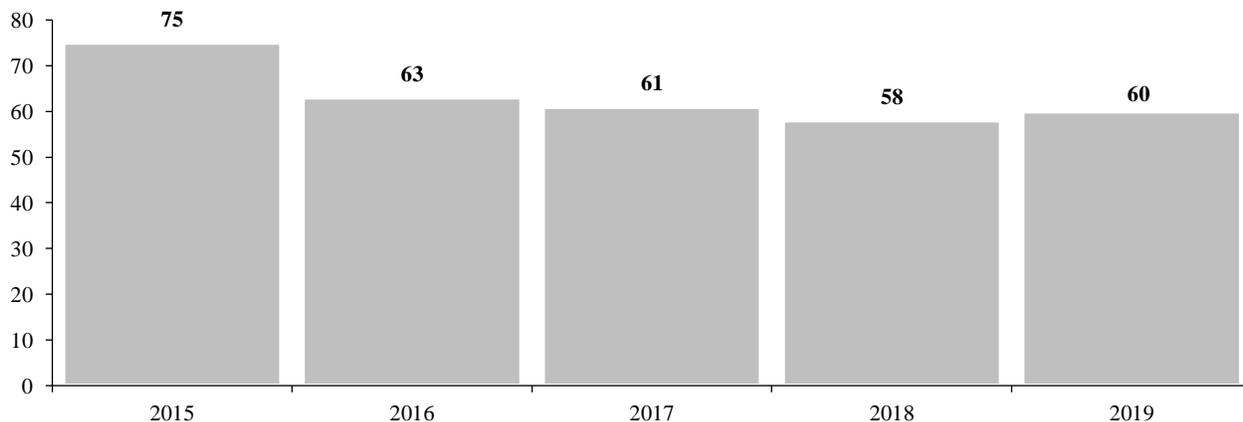
### Programme performance in 2019: faster action to combat sexual harassment

- 30.62 Building on the knowledge gained in 2018, the subprogramme aimed to promote accountability and an ethical culture within the Organization by improving the quality and timeliness of investigations and enabling effective action to be taken in ensuring accountability for misconduct. The subprogramme has set targets of differing length, within which it aims to complete the various types of investigation that it conducts.
- 30.63 The investigation of sexual harassment remained a significant focus for the subprogramme in 2019, with the team of specialized sexual harassment investigators fully established. In 2019, six sexual harassment investigators were onboarded: three based in New York; and three based in Nairobi. The subprogramme maintained more rigid adherence to investigation completion timelines, expedited intake procedures, and established early contact and improved communication with victims.
- 30.64 The number of reported cases of sexual harassment increased from 81 in 2018 to 92 in 2019. In total, 54 sexual harassment investigations were completed in 2019, an increase of 170 per cent from 2018. The subprogramme worked closely with senior management, providing it with the information necessary to take timely action to address the conclusions contained in investigation reports.
- 30.65 The subprogramme participated in the United Nations System Chief Executives Board for Coordination task force on addressing sexual harassment within the organizations of the United Nations system, chairing the subgroup on improving the investigation of sexual harassment. The subgroup is multidisciplinary, comprising lawyers, investigators and victims’ rights advocates, and has representative membership from across the United Nations system. Among its activities, the subgroup is tasked with designing, developing and implementing a guidance manual for the investigation of sexual harassment and a sexual harassment investigation training programme. This work is ongoing.

*Progress towards the attainment of the objective, and performance measure*

- 30.66 This work contributed to the enhancement of accountability and ethical behaviour within the Organization through investigations of possible violations of rules or regulations, mismanagement, misconduct, waste of resources or abuse of authority that guide decisions on jurisdictional or disciplinary action, as demonstrated by the percentage of investigation and closure reports that meet timeline targets and by the fact that the Organization commenced corrective measures within 12 months of the issuance of an advisory or investigation report in 94 per cent of cases.

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



Note: An investigation report is a report in which wrongdoing has been substantiated. If wrongdoing is not substantiated, a closure report is issued rather than an investigation report.

## Planned results for 2021

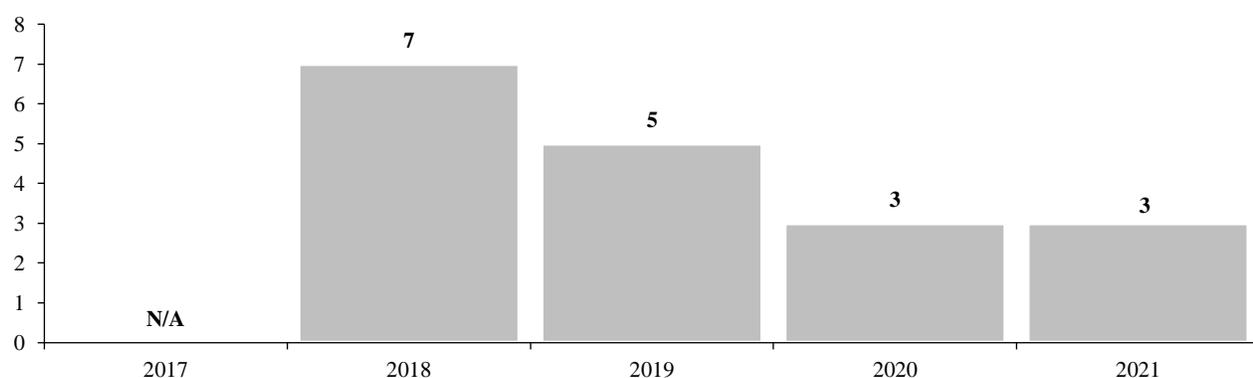
### Result 1: focusing on the investigation of sexual harassment (result carried over from 2020)

- 30.67 The subprogramme will continue the work related to the investigation of sexual harassment, in line with its mandate, and will continue to explore innovative approaches for the faster resolution of sexual harassment investigations, which is expected to be demonstrated by the performance measure for 2021 below. For 2020, a proxy performance measure is indicated to reflect that the General Assembly, in its resolution [74/251](#), approved a programme narrative at the subprogramme level that is composed solely of the objectives approved by the Assembly in its resolution [71/6](#) and the deliverables for 2020.

Figure 30.VII

#### Performance measure: average completion time of sexual harassment investigations

(Number of months)



### Result 2: improved investigation of sexual exploitation and abuse, sexual harassment and fraud and corruption, with a renewed focus on procurement fraud (new result)

- 30.68 The subprogramme has been focusing on improving the timeliness of investigations of sexual exploitation and abuse, as well as continuing to ensure that investigations take a victim-centred approach.
- 30.69 The subprogramme will also contribute to an enhanced ethical culture within the Organization by working with management to provide support for speedy action to address wrongdoing. In particular, the subprogramme will support the Organization in developing capacity for sexual harassment investigations and will contribute to the finalization and implementation of the guidance for the investigation of sexual harassment.
- 30.70 The subprogramme will seek ways of increasing the reporting of fraud and corruption, with a commensurate increase in the number of those types of investigation. Fraud and corruption allegations currently account for around 50 per cent of the subprogramme's investigations, a category that includes procurement matters, medical insurance-related fraud, fuel fraud, entitlement fraud, misuse of office, falsification of documents, material misrepresentation and implementing partner fraud. With respect to the latter, the subprogramme is in discussions with relevant entities, such as the Office for the Coordination of Humanitarian Affairs, to enable more proactive responses to fraud involving implementing partners.

#### *Internal challenge and response*

- 30.71 The challenge for the subprogramme was to continue investigating reports of wrongdoing in a timely and effective manner while supporting the Secretariat's delegated authority for fact-finding and decision-making in instances of unsatisfactory and inappropriate behaviour. In response, the

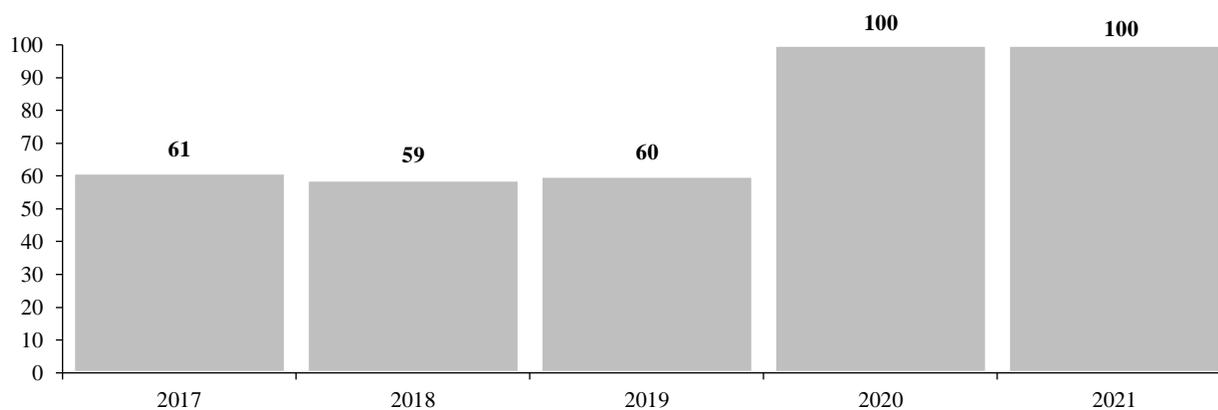
subprogramme will continue to prioritize capacity-building for investigations and preventative strategies in the Secretariat.

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

30.72 This work is expected to contribute to the enhancement of accountability and ethical behaviour within the Organization, which would be demonstrated by improved timeliness of investigations. To measure improvements in timeliness of the subprogramme’s reports, during 2021, the subprogramme will aim to achieve a target of 100 per cent of investigation and closure reports that meet timeline targets (compared with 60 per cent in 2019).

Figure 30.VIII

**Performance measure: percentage of investigation and closure reports that meet timeline targets**



**Legislative mandates**

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

*General Assembly resolutions*

<p><a href="#">57/306</a> Investigation into sexual exploitation of refugees by aid workers in West Africa</p> <p><a href="#">59/287</a> Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations</p> <p><a href="#">62/247</a> Strengthening investigations</p>	<p><a href="#">68/252</a> Human resources management</p> <p><a href="#">74/256</a> Report on the activities of the Office of Internal Oversight Services</p> <p><a href="#">74/257</a> Review of the implementation of General Assembly resolutions <a href="#">48/218 B</a>, <a href="#">54/244</a>, <a href="#">59/272</a>, <a href="#">64/263</a> and <a href="#">69/253</a></p>
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**Deliverables**

30.74 Table 30.5 lists all deliverables, by category and subcategory, for the period 2019–2021 that contributed and are expected to contribute to the attainment of the objective stated above.

Table 30.5  
**Subprogramme 3: deliverables for the period 2019–2021, by category and subcategory**

<i>Category and subcategory</i>	<i>2019 planned</i>	<i>2019 actual</i>	<i>2020 planned</i>	<i>2021 planned</i>
<b>B. Generation and transfer of knowledge</b>				
<b>Publications</b> (number of publications)	<b>239</b>	<b>275</b>	<b>275</b>	<b>275</b>
Investigation and closure reports	239	275	275	275
<b>C. Substantive deliverables</b>				
<b>Consultation, advice and advocacy:</b> coordination with other United Nations oversight bodies (such as the Joint Inspection Unit and the Board of Auditors) and expert advice on cross-cutting issues related to governance, risk management and control.				
<b>D. Communication deliverables</b>				
<b>Outreach programmes, special events and information materials:</b> participation in the United Nations System Chief Executives Board for Coordination task force on addressing sexual harassment within the organizations of the United Nations system, especially in the subgroup on improving the investigation of sexual harassment.				

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

## B. Proposed post and non-post resource requirements for 2021

### Overview

30.75 The proposed regular budget resources for 2021, including the breakdown of resource changes, as applicable, are reflected in tables 30.6 to 30.8.

Table 30.6

#### Financial resources

(Thousands of United States dollars)

	2019 expenditure	2020 appropriation	Changes					2021 estimate (before recosting)	Recosting	2021 estimate (after recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage			
Posts	17 766.4	17 508.1	–	–	–	–	–	17 508.1	569.1	18 077.2
Other staff costs	957.3	1 298.2	171.3	–	–	171.3	13.2	1 469.5	28.7	1 498.2
Hospitality	–	1.2	–	–	–	–	–	1.2	–	1.2
Consultants	196.1	245.4	–	–	(2.0)	(2.0)	(0.8)	243.4	4.7	248.1
Travel of staff	373.0	729.3	–	–	(145.9)	(145.9)	(20.0)	583.4	11.0	594.4
Contractual services	493.3	435.5	–	–	180.9	180.9	41.5	616.4	11.7	628.1
General operating expenses	180.7	208.1	–	–	(28.4)	(28.4)	(13.6)	179.7	3.6	183.3
Supplies and materials	8.7	32.3	–	–	(5.7)	(5.7)	(17.6)	26.6	0.4	27.0
Furniture and equipment	76.3	51.8	–	–	1.1	1.1	2.1	52.9	1.0	53.9
Improvements to premises	0.3	–	–	–	–	–	–	–	–	–
Fellowships, grants and contributions	0.1	–	–	–	–	–	–	–	–	–
<b>Total</b>	<b>20 052.2</b>	<b>20 509.9</b>	<b>171.3</b>	<b>–</b>	<b>–</b>	<b>171.3</b>	<b>0.8</b>	<b>20 681.2</b>	<b>630.2</b>	<b>21 311.4</b>

Table 30.7

#### Post changes<sup>a</sup>

	Number	Level
Approved for 2020	114	1 USG, 1 ASG, 3 D-2, 3 D-1, 13 P-5, 28 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL
Proposed for 2021	114	1 USG, 1 ASG, 3 D-2, 3 D-1, 13 P-5, 28 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL

<sup>a</sup> No post changes are proposed for 2021.

Table 30.8  
Post resources

Category	2020 approved	Changes			Total	2021 proposed
		Technical adjustments	New/expanded mandates	Other		
<b>Professional and higher</b>						
USG	1	–	–	–	–	1
ASG	1	–	–	–	–	1
D-2	3	–	–	–	–	3
D-1	3	–	–	–	–	3
P-5	13	–	–	–	–	13
P-4	28	–	–	–	–	28
P-3	22	–	–	–	–	22
P-2/1	14	–	–	–	–	14
<b>Subtotal</b>	<b>85</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>85</b>
<b>General Service</b>						
Principal level	8	–	–	–	–	8
Other level	20	–	–	–	–	20
<b>Subtotal</b>	<b>28</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>28</b>
<b>Other</b>						
Local level	1	–	–	–	–	1
<b>Subtotal</b>	<b>1</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>1</b>
<b>Total</b>	<b>114</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>114</b>

30.76 Additional details on the distribution of proposed resources for 2021 are reflected in tables 30.9 to 30.11 and figure 30.X.

30.77 As reflected in table 30.9 (1), the overall resources proposed for 2021 amount to \$20,681,200 before recosting, reflecting a net increase of \$171,300 (or 0.8 per cent) compared with the appropriation for 2020. Resource changes result from technical adjustments relating to the annual provision of three temporary positions of Investigator (1 P-4 and 2 P-3) approved in 2020 for the Vienna Investigations Office. The proposed level of resources provides for the full, efficient and effective implementation of mandates.

Table 30.9  
Evolution of financial resources by component and subprogramme

(Thousands of United States dollars)

## (1) Regular budget

	2019 expenditure	2020 appropriation	Changes					2021 estimate (before recosting)	Recosting	2021 estimate (after recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage			
A. Executive direction and management	1 392.0	1 489.7	–	–	(9.0)	(9.0)	(0.6)	1 480.7	42.8	1 523.5
B. Programme of work										
1. Internal audit	8 344.3	8 250.7	–	–	(8.5)	(8.5)	(0.1)	8 242.2	248.5	8 490.7
2. Inspection and evaluation	3 722.5	3 804.4	–	–	4.6	4.6	0.1	3 809.0	110.9	3 919.9
3. Investigations	5 464.1	5 620.8	171.3	–	13.5	184.8	3.3	5 805.6	195.6	6 001.2
<b>Subtotal, B</b>	<b>17 530.9</b>	<b>17 675.9</b>	<b>171.3</b>	<b>–</b>	<b>9.6</b>	<b>180.9</b>	<b>1.0</b>	<b>17 856.8</b>	<b>555.0</b>	<b>18 411.8</b>
C. Programme support	1 129.3	1 344.3	–	–	(0.6)	(0.6)	0.0	1 343.7	32.4	1 376.1
<b>Subtotal, 1</b>	<b>20 052.2</b>	<b>20 509.9</b>	<b>171.3</b>	<b>–</b>	<b>–</b>	<b>171.3</b>	<b>0.8</b>	<b>20 681.2</b>	<b>630.2</b>	<b>21 311.4</b>

## (2) Other assessed

	2019 expenditure	2020 estimate	2021 estimate
A. Executive direction and management	–	–	–
B. Programme of work			
1. Internal audit	17 300.9	15 902.3	17 114.6
2. Inspection and evaluation	1 701.1	1 909.6	2 451.2
3. Investigations	9 677.2	10 628.6	12 063.9
<b>Subtotal, B</b>	<b>28 679.2</b>	<b>28 440.5</b>	<b>31 629.7</b>
C. Programme support	613.9	637.8	672.1
<b>Subtotal, (2)</b>	<b>29 293.0</b>	<b>29 078.3</b>	<b>32 301.8</b>

## (3) Extrabudgetary

	2019 expenditure	2020 estimate	2021 estimate
A. Executive direction and management	–	–	–
B. Programme of work			
1. Internal audit	9 561.3	10 770.5	10 770.5
2. Inspection and evaluation	68.8	362.5	362.5
3. Investigations	521.7	878.4	878.4
<b>Subtotal, B</b>	<b>10 151.8</b>	<b>12 011.4</b>	<b>12 011.4</b>

**Part IX Internal oversight**

	<i>2019 expenditure</i>	<i>2020 estimate</i>	<i>2021 estimate</i>
C. Programme support	–	–	–
<b>Subtotal, (3)</b>	<b>10 151.8</b>	<b>12 011.4</b>	<b>12 011.4</b>
<b>Total</b>	<b>59 497.0</b>	<b>61 599.6</b>	<b>65 624.6</b>

Table 30.10  
**Evolution of post resources by component and subprogramme**

(1) *Regular budget*

	<i>Changes</i>					<i>2021 proposed</i>
	<i>2020 approved</i>	<i>Technical adjustments</i>	<i>New/expanded mandates</i>	<i>Other</i>	<i>Total</i>	
A. Executive direction and management	8	–	–	–	–	8
B. Programme of work						
1. Internal audit	44	–	–	–	–	44
2. Inspection and evaluation	22	–	–	–	–	22
3. Investigations	33	–	–	–	–	33
<b>Subtotal, B</b>	<b>99</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>99</b>
C. Programme support	7	–	–	–	–	7
<b>Subtotal, 1</b>	<b>114</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>114</b>

(2) *Other assessed*

	<i>2020 estimate</i>	<i>2021 estimate</i>
A. Executive direction and management	–	–
B. Programme of work		
1. Internal audit	77	73
2. Inspection and evaluation	8	11
3. Investigations	42	42
<b>Subtotal, B</b>	<b>127</b>	<b>126</b>
C. Programme support	4	4
<b>Subtotal, (2)</b>	<b>131</b>	<b>130</b>

**Section 30 Internal oversight**

(3) *Extrabudgetary*

	<i>2020 estimate</i>	<i>2021 estimate</i>
A. Executive direction and management	–	–
B. Programme of work		
1. Internal Audit	43	43
2. Inspection and evaluation	–	–
3. Investigations	–	–
<b>Subtotal, B</b>	<b>43</b>	<b>43</b>
C. Programme support	–	–
<b>Subtotal, (3)</b>	<b>43</b>	<b>43</b>
<b>Total</b>	<b>288</b>	<b>287</b>

Table 30.11

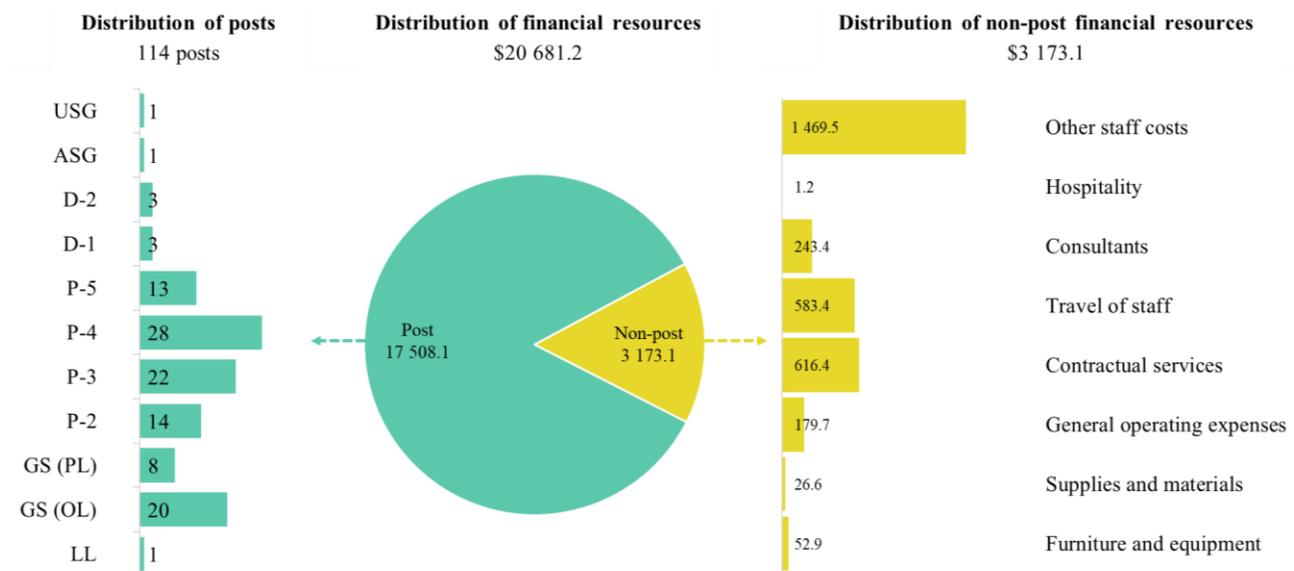
**Evolution of financial and post resources by category**

(Thousands of United States dollars/number of posts)

	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>Changes</i>				<i>2021 estimate (before recosting)</i>
			<i>Technical adjustments</i>	<i>New/expanded mandates</i>	<i>Other</i>	<i>Total Percentage</i>	
<b>Financial resources by main category of expenditure</b>							
Post	17 766.4	17 508.1	–	–	–	–	17 508.1
Non-post	2 285.8	3 001.8	171.3	–	–	171.3	5.7
<b>Total</b>	<b>20 052.2</b>	<b>20 509.9</b>	<b>171.3</b>	<b>–</b>	<b>–</b>	<b>171.3</b>	<b>0.8</b>
<b>Post resources by category</b>							
Professional and higher		85	–	–	–	–	85
General Service and related		29	–	–	–	–	29
<b>Total</b>		<b>114</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>114</b>

Figure 30.IX  
**Distribution of proposed resources for 2021 (before recosting)**

(Number of posts/thousands of United States dollars)



## Variance analysis by component and subprogramme

### Overall resource changes

#### Technical adjustments

- 30.78 As reflected in table 30.9 (1), resource changes reflect an increase of \$171,300 under subprogramme 3, Investigations, relating to the annual provision of three temporary positions of Investigator (1 P-4 and 2 P-3) that were established by the General Assembly in its resolution 74/262 for 2020 to support the workload relating to cases of sexual harassment for the Vienna Investigations Office.

#### Other changes

- 30.79 As reflected in table 30.9 (1), resource changes reflect within-section changes, with no overall change in resources, between and within executive direction and management, subprogrammes 1, 2 and 3 and programme support, as follows:
- Executive direction and management.** The decrease of \$9,000 reflects reduced requirements for travel of staff, made possible by the use of other means, such as videoconferencing, and by combining trips whenever possible;
  - Subprogramme 1, Internal audit.** The net decrease of \$8,500 reflects reduced requirements for travel of staff (\$45,400), made possible by the use of other means, such as videoconferencing, and by combining trips whenever possible, as well as for supplies and materials (\$3,400) and furniture and equipment (\$4,400), which are based on recent expenditure patterns. The decrease is offset in part by increased requirements under contractual services (\$43,200) for the engagement of one or more qualified and independent contractors to conduct an external quality assessment of the Internal Audit Division in order to assess its conformance to the International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors, as well as under general operating expenses (\$1,500) for additional costs of maintenance and common services;

- (c) **Subprogramme 2, Inspection and evaluation.** The net increase of \$4,600 reflects increased requirements under contractual services (\$50,000) for the engagement of one or more qualified and independent contractors to conduct an external quality assessment of the Inspection and Evaluation Division, as well as under consultants (\$1,900). The increase is offset in part by reduced requirements for travel of staff (\$47,300), made possible by the use of other means, such as videoconferencing, and by combining trips whenever possible;
- (d) **Subprogramme 3, Investigations.** The net increase of \$13,500 reflects increased requirements under contractual services (\$60,800) for the engagement of one or more qualified and independent contractors to conduct an external quality assessment of the Investigations Division, as well as under furniture and equipment (\$5,500). The increase is offset in part by reduced requirements under travel of staff (\$43,800), made possible by the use of other means, such as videoconferencing, and by combining trips whenever possible, as well as under consultants (\$3,900), general operating expenses (\$2,800) and supplies and materials (\$2,300), which are based on projected needs of the Division;
- (e) **Programme support.** The net decrease of \$600 reflects reduced requirements under general operating expenses (\$27,100) and travel of staff (\$400). The decrease is offset in part by increased requirements under contractual services (\$26,900) to cover information technology service level agreements and the maintenance of a software application.

#### **Other assessed and extrabudgetary resources**

- 30.80 As reflected in tables 30.9 (2) and 30.10 (2) above, the Office is also supported by other assessed resources, estimated at \$32,301,800 in 2021, for audit, inspection and evaluation, and investigations activities related to peacekeeping operations and to the International Residual Mechanism for Criminal Tribunals. This represents an increase of approximately \$3.2 million compared with the estimate for 2020, owing to updated salary costs in peacekeeping operations, which is offset in part by the closures of the Resident Audit Office in the United Nations Mission for Justice Support in Haiti in February 2020 and the Resident Audit Office in the African Union-United Nations Hybrid Operation in Darfur in April 2021.
- 30.81 As reflected in tables 30.9 (3) and 30.10 (3), the Office receives extrabudgetary contributions, which complement regular budget resources for the delivery of its mandates. In 2021, extrabudgetary resources (cash contributions) of \$12,011,400 are projected, including 43 posts under subprogramme 1, Internal audit, for audit and oversight activities relating to the Office of the United Nations High Commissioner for Refugees, the Development Coordination Office, the International Trade Centre, the United Nations Joint Staff Pension Fund, the United Nations Office on Drugs and Crime, Office of the United Nations High Commissioner for Human Rights, the United Nations Environment Programme and UN-Habitat, and funding for specific projects that are implemented under the OIOS trust fund for enhancing professional capacity in internal oversight functions.
- 30.82 These other assessed and extrabudgetary resources represent 68 per cent of the total resources for OIOS.

#### **Executive direction and management**

- 30.83 The Under-Secretary-General for Internal Oversight Services is responsible for the overall direction, supervision and management of the Office in the implementation of its mandates and its approved programme of work. The Under-Secretary-General is assisted by an Assistant Secretary-General.
- 30.84 The Office of the Under-Secretary-General provides overall strategic planning and monitoring and ensures effective coordination of the workplan for the Office of Internal Oversight Services. The Office of the Under-Secretary-General coordinates the work of the three subprogrammes, undertakes liaison with the Board of Auditors and the Joint Inspection Unit and maintains a close working relationship with the oversight functions of the other United Nations system organizations. Furthermore, it provides quality control for the reports of the Office of Internal Oversight Services

**Part IX Internal oversight**

to the General Assembly, oversees resource utilization and serves as the focal point on performance management and for compliance monitoring of recommendations of the Office.

- 30.85 As part of its commitment to the aims and goals of the 2030 Agenda for Sustainable Development and international agreements on climate change and the protection of the environment, the Office will take steps to implement the environmental policy of the United Nations Secretariat, including by continuing to reduce its carbon footprint by encouraging the use of videoconference facilities for interviews and meetings, ensuring that all printers are set to double-sided printing and encouraging staff to turn off computers and monitors at the end of the work day.
- 30.86 Information on compliance with regard to the timely submission of documentation and advance booking for air travel is reflected in table 30.12.
- 30.87 In order to comply with the advance purchase policy directive, the Office of Internal Oversight Services continues its efforts by implementing an internal standard operating procedure to ensure that all travel requests are fully justified and cleared by the head of the division prior to approval in Umoja. It also requires staff to schedule flights at least two weeks in advance of planned audits, inspections and investigations. Trips are carefully reviewed to allow for essential travel only. To minimize costs, OIOS continues to ensure that videoconferencing or teleconferencing facilities are utilized, if possible, for oversight assignments.

**Table 30.12**  
**Compliance rate**  
(Percentage)

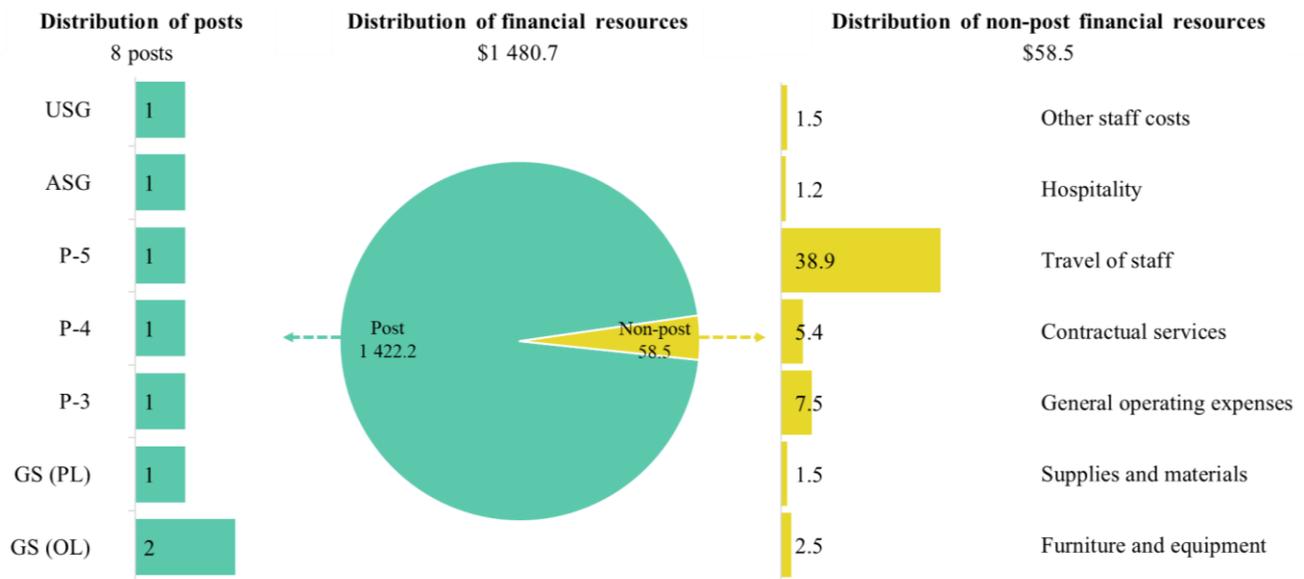
	<i>Planned 2019</i>	<i>Actual 2019</i>	<i>Planned 2020</i>	<i>Planned 2021</i>
Timely submission of documentation	100	100	100	100
Air tickets purchased at least 2 weeks before the commencement of travel	100	71	100	100

- 30.88 The proposed regular budget resources for 2021 amount to \$1,480,700 and reflect a decrease of \$9,000 compared with the appropriation for 2020. The proposed decrease of \$9,000 is explained in paragraph 30.79 (a) above. Additional details on the distribution of proposed resources for 2021 are reflected in table 30.13 and figure 30.X.

**Table 30.13**  
**Executive direction and management: evolution of financial and post resources**  
(Thousands of United States dollars/number of posts)

	<i>2019 expenditure</i>	<i>2020 appropriation</i>	<i>Changes</i>					<i>2021 estimate (before recosting)</i>
			<i>Technical adjustments</i>	<i>New/expanded mandates</i>	<i>Other</i>	<i>Total</i>	<i>Percentage</i>	
<b>Financial resources by main category of expenditure</b>								
Post	1 319.6	1 422.2	–	–	–	–	–	1 422.2
Non-post	72.4	67.5	–	–	(9.0)	(9.0)	(13.3)	58.5
<b>Total</b>	<b>1 392.0</b>	<b>1 489.7</b>	<b>–</b>	<b>–</b>	<b>(9.0)</b>	<b>(9.0)</b>	<b>(0.6)</b>	<b>1 480.7</b>
<b>Post resources by category</b>								
Professional and higher		5	–	–	–	–	–	5
General Service and related		3	–	–	–	–	–	3
<b>Total</b>		<b>8</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>8</b>

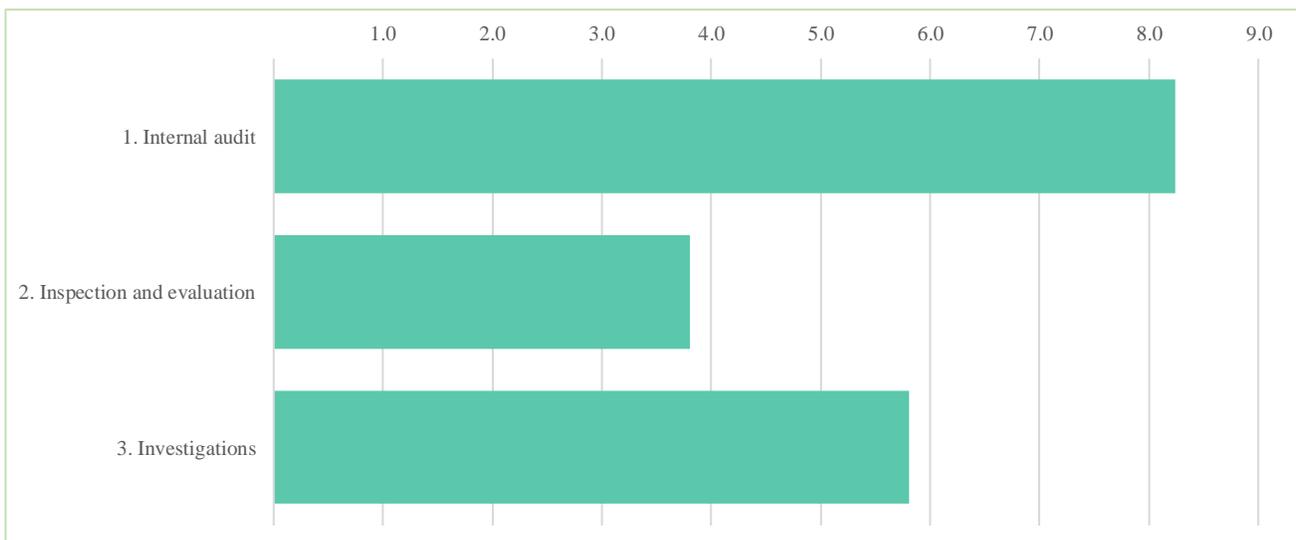
Figure 30.X  
**Executive direction and management: distribution of proposed resources for 2021 (before recosting)**  
 (Number of posts/thousands of United States dollars)



### Programme of work

30.89 The proposed regular budget resources for 2021 amount to \$17,856,800 and reflect a net increase of \$9,600 compared with the appropriation for 2020, as explained in paragraphs 30.78 and 30.79 above. The distribution of proposed resources by subprogramme is reflected in figure 30.XI.

Figure 30.XI  
**Distribution of proposed resources for 2021 by subprogramme**  
 (Millions of United States dollars)



### Subprogramme 1 Internal audit

30.90 The proposed regular budget resources for 2021 amount to \$8,242,200 and reflect a net decrease of \$8,500 compared with the appropriation for 2020, as explained in paragraph 30.79 (b) above. Additional details on the distribution of proposed resources for 2021 are reflected in table 30.14 and figure 30.XII.

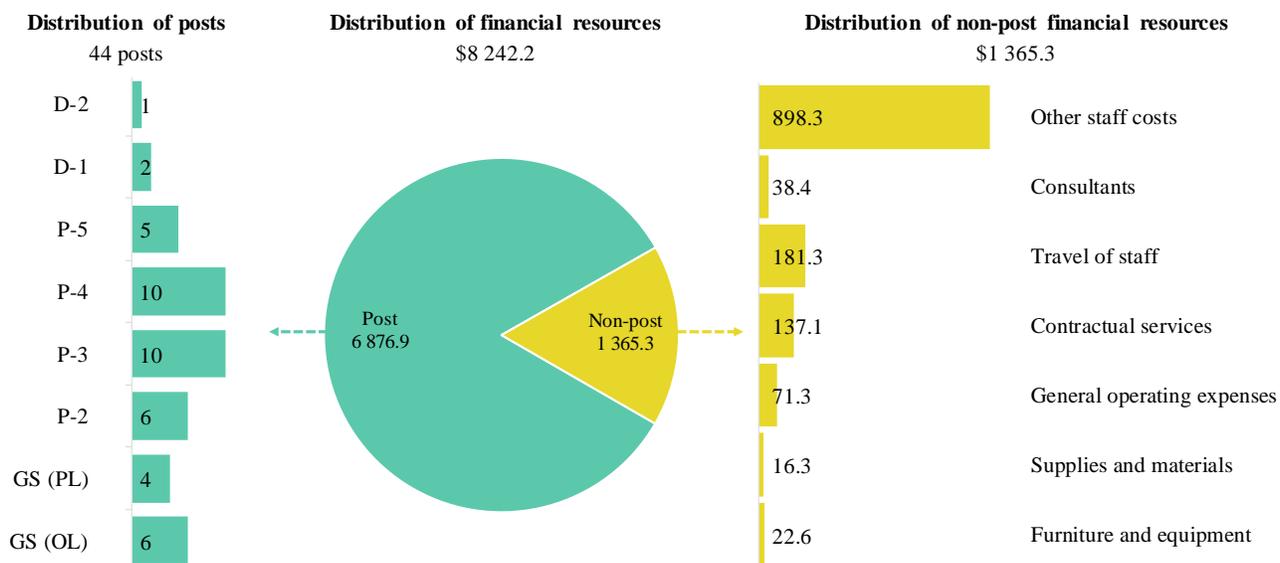
Table 30.14  
**Subprogramme 1: evolution of financial and post resources**

(Thousands of United States dollars/number of posts)

	2019 expenditure	2020 appropriation	Changes					2021 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
<b>Financial resources by main category of expenditure</b>								
Post	7 169.5	6 876.9	–	–	–	–	–	6 876.9
Non-post	1 174.9	1 373.8	–	–	(8.5)	(8.5)	(0.6)	1 365.3
<b>Total</b>	<b>8 344.3</b>	<b>8 250.7</b>	<b>–</b>	<b>–</b>	<b>(8.5)</b>	<b>(8.5)</b>	<b>(0.1)</b>	<b>8 242.2</b>
<b>Post resources by category</b>								
Professional and higher		34	–	–	–	–	–	34
General Service and related		10	–	–	–	–	–	10
<b>Total</b>		<b>44</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>44</b>

Figure 30.XII  
**Subprogramme 1: distribution of proposed resources for 2021 (before recosting)**

(Number of posts/thousands of United States dollars)



## Subprogramme 2 Inspection and evaluation

30.91 The proposed regular budget resources for 2021 amount to \$3,809,000 and reflect a net increase of \$4,600 compared with the appropriation for 2020, as explained in paragraph 30.79 (c) above. Additional details on the distribution of proposed resources for 2021 are reflected in table 30.15 and figure 30.XIII.

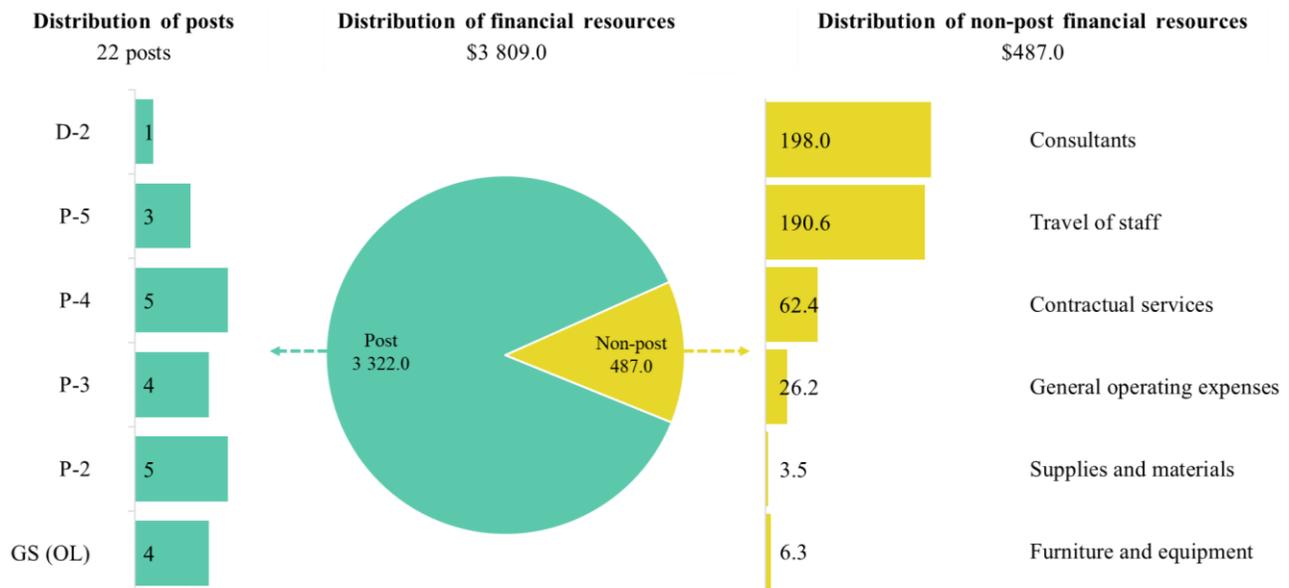
Table 30.15  
**Subprogramme 2: evolution of financial and post resources**

(Thousands of United States dollars/number of posts)

	2019 expenditure	2020 appropriation	Changes			Total	Percentage	2021 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other			
<b>Financial resources by main category of expenditure</b>								
Post	3 384.9	3 322.0	–	–	–	–	–	3 322.0
Non-post	337.6	482.4	–	–	4.6	4.6	1.0	487.0
<b>Total</b>	<b>3 722.5</b>	<b>3 804.4</b>	<b>–</b>	<b>–</b>	<b>4.6</b>	<b>4.6</b>	<b>0.1</b>	<b>3 809.0</b>
<b>Post resources by category</b>								
Professional and higher		18	–	–	–	–	–	18
General Service and related		4	–	–	–	–	–	4
<b>Total</b>		<b>22</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>22</b>

Figure 30.XIII  
**Subprogramme 2: distribution of proposed resources for 2021 (before recosting)**

(Number of posts/thousands of United States dollars)



### Subprogramme 3 Investigations

30.92 The proposed regular budget resources for 2021 amount to \$5,805,600 and reflect a net increase of \$13,500 compared with the appropriation for 2020, as explained in paragraphs 30.78 and 30.79 (d) above. Additional details on the distribution of proposed resources for 2021 are reflected in table 30.16 and figure 30.XIV.

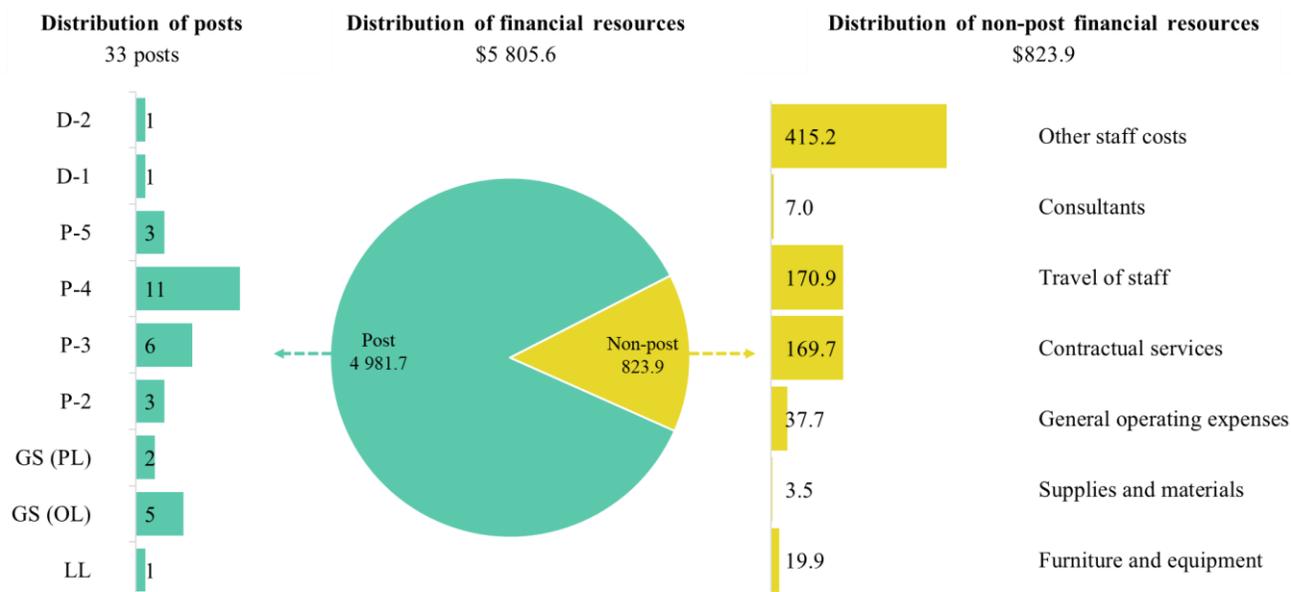
Table 30.16  
**Subprogramme 3: evolution of financial and post resources**

(Thousands of United States dollars/number of posts)

	2019 expenditure	2020 appropriation	Changes				2021 estimate (before recosting)
			Technical adjustments	New/ expanded mandates	Other	Total	
<b>Financial resources by main category of expenditure</b>							
Post	5 171.1	4 981.7	–	–	–	–	4 981.7
Non-post	293.0	639.1	171.3	–	13.5	184.8	823.9
<b>Total</b>	<b>5 464.1</b>	<b>5 620.8</b>	<b>171.3</b>	<b>–</b>	<b>13.5</b>	<b>184.8</b>	<b>5 805.6</b>
<b>Post resources by category</b>							
Professional and higher		25	–	–	–	–	25
General Service and related		8	–	–	–	–	8
<b>Total</b>		<b>33</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>33</b>

Figure 30.XIV  
**Subprogramme 3: distribution of proposed resources for 2021 (before recosting)**

(Number of posts/thousands of United States dollars)



## Programme support

- 30.93 The Executive Office provides central administrative services to the Office in the areas of human resources management and financial and general administration, including the provision of advice to senior managers of the Office on administrative, financial, personnel and budgetary matters. In addition, it administers the staff, as well as the financial resources of the Office, at Headquarters, Geneva, Vienna, Nairobi and other duty stations, including the various peacekeeping missions and the International Residual Mechanism for Criminal Tribunals, under the delegation of authority granted by the Secretary-General and in accordance with the regulations and rules of the United Nations.
- 30.94 The proposed regular budget resources for 2021 amount to \$1,343,700 and reflect a net decrease of \$600, as explained in paragraph 30.79 (e) above. Additional details on the distribution of proposed resources for 2021 are reflected in table 30.17 and figure 30.XV.

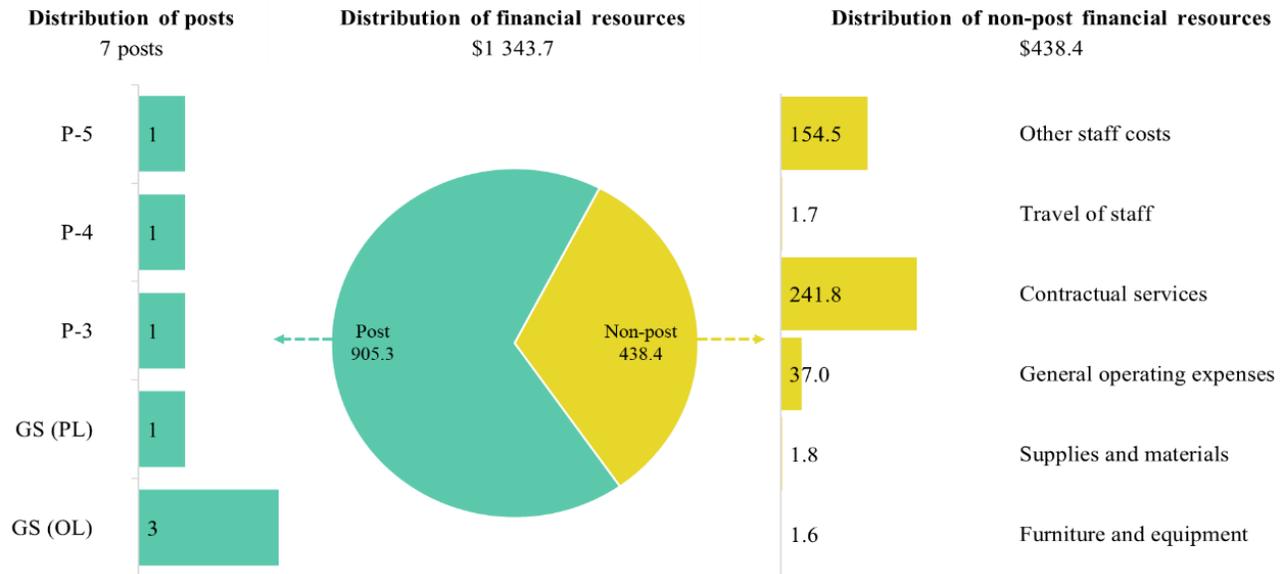
Table 30.17

### Programme support: evolution of financial and post resources

(Thousands of United States dollars/number of posts)

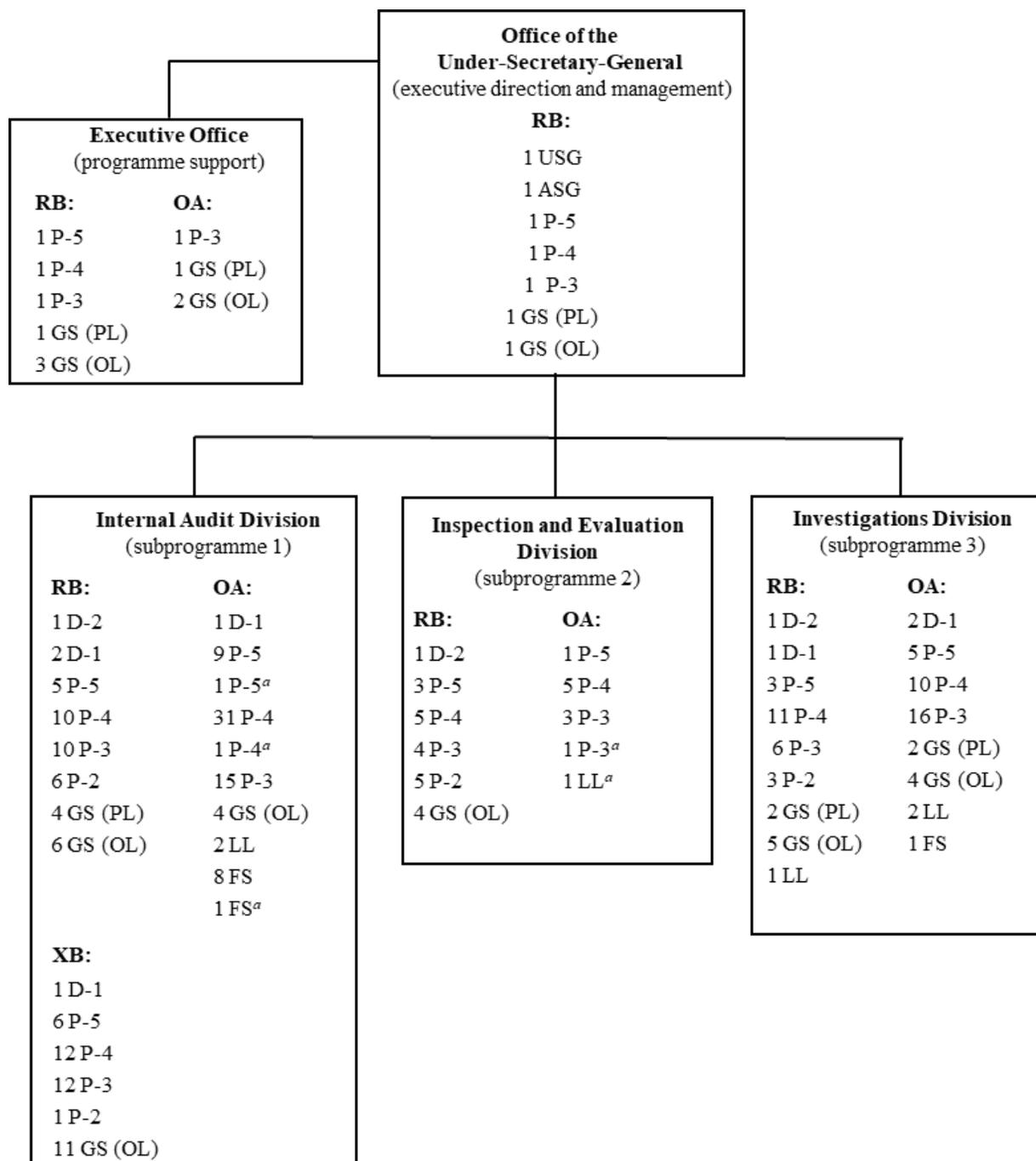
	2019 expenditure	2020 appropriation	Changes				2021 estimate (before recosting)	
			Technical adjustments	New/ expanded mandates	Other	Total		Percentage
<b>Financial resources by main category of expenditure</b>								
Post	721.3	905.3	–	–	–	–	–	905.3
Non-post	404.0	439.0	–	–	(0.6)	(0.6)	(0.1)	438.4
<b>Total</b>	<b>1 125.4</b>	<b>1 344.3</b>	<b>–</b>	<b>–</b>	<b>(0.6)</b>	<b>(0.6)</b>	<b>(0.0)</b>	<b>1 343.7</b>
<b>Post resources by category</b>								
Professional and higher		3	–	–	–	–	–	3
General Service and related		4	–	–	–	–	–	4
<b>Total</b>		<b>7</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>7</b>

Figure 30.XV  
**Programme support: distribution of proposed resources for 2021 (before recosting)**  
 (Number of posts/thousands of United States dollars)



## Annex I

### Organizational structure and post distribution for 2021



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

<sup>a</sup> As proposed in the report of the Secretary-General on the budget for the support account for peacekeeping operations for the period from 1 July 2020 to 30 June 2021 (A/74/743), three posts (1 P-5, 1 P-4 and 1 Field Service) are proposed for abolishment as from 1 April 2021; and two posts (1 P-3 and 1 Local level) are proposed for reassignment from the Internal Audit Division to the Inspection and Evaluation Division as from 1 July 2020.

## Annex II

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

*Brief description of the recommendation*

*Action taken to implement the recommendation*

#### **Advisory Committee on Administrative and Budgetary Questions (A/74/7)**

The Advisory Committee welcomes the collaboration among divisions of OIOS and encourages the increased use of Umoja-related data analytics to improve its mandated oversight functions. The Committee looks forward to receiving further updates thereon in the context of the proposed programme budget for 2021 (para. IX.17).

The Advisory Committee regrets that, since 2016, little progress has been made in ensuring that investigations are completed more rapidly, or nearer to the target completion time of six months. The Committee concurs with the Independent Audit Advisory Committee that there is an urgent need for OIOS to assess its approach to managing investigations. In that respect, the Committee considers that the underlying causes of the extended time taken to complete investigations may lie in the overall organization and management of work processes and investigative staff and that it may not be solely attributable to the persistently high vacancy rates in the Investigations Division. Therefore, the Committee recommends that the General Assembly request OIOS to examine its approach to the management of its investigations and work processes and to present a remedial action plan in this regard in the context of the proposed programme budget for 2021. Furthermore, the Committee trusts that, in the interim, efforts will continue to be made to reduce the length of time it takes to complete investigations nearer to the targeted six months (para. IX.20).

The Advisory Committee notes that the requested information was not included in the budget proposal for 2020, nor was the Committee provided with any related additional information. Therefore, the Committee trusts that this information will be provided to the General Assembly at the time of its consideration of the present report. The Committee recommends that the Assembly request OIOS to include a further update of its forensic

OIOS continues to enhance its audit skill set to analyse data generated from Umoja, often through on-the-job training from those auditors who have expertise in data analytics. The benefits are seen in audits of areas such as procurement, entitlements and payments, where large amounts of data are available in Umoja.

In the four-year period from 31 December 2015 to 31 December 2019, the Investigations Division has experienced the following increases in workload:

- (a) The number of reports of misconduct received annually has climbed from 493 to 1,262 reports, an increase of 256 per cent;
- (b) The number of open investigations at year-end has climbed from 116 to 309, an increase of 266 per cent;
- (c) The number of reports issued annually has increased from 106 to 275, an increase of 260 per cent.

The Division's vacancy rate has also been at its lowest, with an overall rate of 9 per cent as at 31 December 2019 (inclusive of posts and general temporary assistance positions funded under the regular budget and peacekeeping budgets). Simultaneously, the average time taken to complete an investigation has fallen from 15.8 months to 10.5 months, and the average age of an investigation has fallen from 13.3 months to 7.3 months.

Taken together, those figures reflect the constantly evolving and improving nature of the management of investigation in OIOS, which has had to adapt to both the increasing caseload and the increasingly complex and changing nature of investigations.

The Investigations Division has three Digital Forensic Investigators (P-4), based in New York, Vienna and Nairobi. The New York-based Investigator leads the inter-agency digital investigations working group, which is focused on harmonizing and standardizing the response to the challenges presented by digital investigations. The Division also had a Proactive Risk Unit, which was suspended in early 2016. The

**Section 30 Internal oversight**

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*Brief description of the recommendation*

*Action taken to implement the recommendation*

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and proactive risk assessment capabilities in the proposed programme budget for 2021 (para. IX.22).

voluntary contributions that funded the operation of the Unit ceased in late 2015. Those resources have since been utilized in responding to the increased workload seen in recent years. Nevertheless, intense discussions are under way with the Office for the Coordination of Humanitarian Affairs regarding a more proactive response to implementing partner fraud.

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