General Assembly

Seventy-eighth session
Items 139 and 140 of the preliminary list*

Proposed programme budget for 2024

Programme planning

Proposed programme budget for 2024

Part IX
Internal oversight

Section 30
Internal oversight

**Programme 26
Internal oversight**

Contents

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* A/78/50.
** In keeping with paragraph 10 of General Assembly resolution 77/267, the part consisting of the programme plan and programme performance information (part II) is submitted through the Committee for Programme and Coordination for the consideration of the Assembly.
*** In keeping with paragraph 10 of General Assembly resolution 77/267, the part consisting of the post and non-post resource requirements (part III) is submitted through the Advisory Committee on Administrative and Budgetary Questions for the consideration of the Assembly.

Please recycle

Foreword

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

The programme plan for 2024 is aimed at further improving accountability and transparency in the achievement of mandated results and impacts by the Organization and will continue to provide, for use by Member States, the Secretary-General and senior management in decision-making, assurance and advice to strengthen results-based management of the Organization.

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

A. Proposed programme plan for 2024 and programme performance in 2022

Overall orientation

Mandates and background

30.1   The Office of Internal Oversight Services (OIOS) is responsible for assisting the Secretary-General in fulfilling his internal oversight responsibilities in respect of the resources and staff of the Organization through the provision of internal audit, inspection and evaluation, and investigation services. The mandate derives from the priorities established in relevant General Assembly resolutions and decisions, including resolutions 48/218 B, 54/244, 59/272, 64/263, 69/253 and 74/257. The Office will continue to maintain its operational independence in carrying out its objectives. The Independent Audit Advisory Committee provides the Office with advice to strengthen the programme's risk-based planning and budgeting.

Strategy and external factors for 2024

30.2   In support of the Secretary-General's focus on building a more sustainable and inclusive future and on reforming the Organization to better deliver against this vision, the strategy for 2024 prioritizes internal oversight coverage of the work of the Organization in the following management areas: (a) implementation of the reforms of the management, peace and security, and development pillars; (b) strengthening of organizational culture; (c) procurement and supply chain management, including management of fraud and corruption risks; (d) management of mission drawdown or transition; and (e) strengthening of the whistle-blower protection system. The Office will also continue to cover the programmes and strategies of the Organization, including cross-cutting areas such as the provision of support to Member States on the implementation of the Sustainable Development Goals and the implementation of the Secretary-General's strategies on gender equality, racial equality, environmental sustainability and data.

30.3   Effective engagement with the senior leadership of the Organization will help the programme to identify risks to the Organization and provide timely assurance and advice on issues related to the efficient, economical, effective and ethical management of the Organization's resources.

30.4   The Office will strive to maintain a working environment that emphasizes responsibility for results and fosters harmony and learning. The Office will focus on ensuring that staff are equipped with the knowledge and skills necessary to deliver expected results. This will translate into: (a) strengthening of the use of enterprise risk management in planning internal audit and evaluation and inspection activities (subprogrammes 1 and 2); (b) enhanced guidance on conducting performance audit of the delegation of authority system, the management of disability considerations and environmental sustainability in programmes, and the management of fraud risks (subprogramme 1); (c) enhanced guidance for thematic and outcome evaluations of programmes (including for peacekeeping components) and for incorporating the coronavirus disease (COVID-19) response and lessons learned into evaluation designs (subprogramme 2); and (d) guidance on using data analytics to improve investigation planning and therefore the timeliness of investigations (subprogramme 3). In addition, the programme will strengthen its communication and reporting capacity regarding following up on recommendations.

30.5   With regard to cooperation with other entities at the global, regional, national and local levels, the Office will coordinate its work with the Board of Auditors and the Joint Inspection Unit and liaise as appropriate with relevant offices involved in the internal justice system of the Organization.

30.6   With regard to inter-agency coordination and liaison, the Office will participate as a member of the Representatives of Internal Audit Services of the United Nations Organizations, the United Nations Representatives of Investigative Services and the United Nations Evaluation Group. The programme

will cooperate closely with academic institutions through the United Nations System Staff College and the "evaluation practitioners exchange" seminars of the United Nations Evaluation Group, which also involve members of the international and national evaluation communities.

30.7   With regard to the external factors, the overall plan for 2024 is based on the planning assumption that the Office will have unimpeded access to the staff and records of the Organization and other required information.

30.8   The Office integrates a gender perspective in its operational activities, deliverables and results, as appropriate. Subprogrammes 1 and 2 will cover the management of risks related to gender equality and mainstreaming a gender perspective. Subprogramme 3 will continue to implement a gender perspective in its victim-centred methodology for investigations of sexual exploitation and abuse and workplace sexual harassment.

30.9   In line with the United Nations Disability Inclusion Strategy, the Office will integrate considerations related to disability inclusion in its work processes, including implementing guidance on integrating disability inclusion into oversight activities. In addition, in 2024, subprogrammes 1 and 2 will cover the Organization's activities to implement the Strategy.

Impact of the pandemic and lessons learned

30.10   The continuation of the COVID-19 pandemic into 2022 had an impact on the implementation of mandates, with longer timelines and reduced quality in some activities owing to limitations in: (a) access to people; (b) direct observation of operations; and (c) access to physical assets and software. Access to staff through videoconferencing is not of the same quality as in-person interaction, and remote assessment of conditions of assets, including information and communications technology (ICT) infrastructure, and of behavioural controls, is difficult to implement. However, there continued to be an overall improvement compared with recent years following the resumption of travel. Internal audit teams were able to travel to conduct audits such as of uncrewed aerial vehicle systems at the United Nations Multidimensional Integrated Stabilization Mission in Mali (MINUSMA), and of Umoja employee self-service/manager self-service and related processes for uniformed personnel and national staff at the United Nations Interim Force in Lebanon (UNIFIL), country operations of the Office of the United Nations High Commissioner for Refugees (UNHCR) in Bangladesh, Türkiye, the United Republic of Tanzania and Zambia, and the United Nations Office on Drugs and Crime (UNODC) Regional Office for Southern Africa. Evaluation teams also conducted field missions, such as for the evaluation of the women and peace and security agenda in field-based missions, regarding elections and political transitions, and the evaluation of the Economic and Social Commission for Asia and the Pacific (ESCAP) relating to subprogramme 4: Environment and development.

30.11   The Office continues to mainstream lessons learned and best practices related to the adjustments to and adaptation of the programme owing to the COVID-19 pandemic, including the use of remote techniques to facilitate some assignments, in particular during the planning phases. For example, subprogramme 1 will continue to remotely access and analyze information that is readily available in online systems, such as Umoja and Inspira, and conduct in-person audit tests and procedures only where physical presence is necessary. Online training tools are also being utilized for workshops, conferences and meetings, thus limiting the number of travellers when such events take place. Subprogrammes 2 and 3 also continue to utilize, where possible, remote techniques for the gathering of information and interviewing of witnesses. For subprogramme 2, the use of online interviews and focus groups contributed to greater efficiencies.

Legislative mandates

30.12   The list below provides all mandates entrusted to the programme.

General Assembly resolutions

48/218 B; 60/254	Review of the efficiency of the administrative and financial functioning of the United Nations	61/275	Terms of reference for the Independent Audit Advisory Committee and strengthening the Office of Internal Oversight Services
60/1	2005 World Summit Outcome	72/266 A and B	Shifting the management paradigm in the United Nations
61/245	Comprehensive review of governance and oversight within the United Nations and its funds, programmes and specialized agencies	74/257	Review of the implementation of General Assembly resolutions 48/218 B, 54/244, 59/272, 64/263 and 69/253
		77/259	Report on the activities of the Office of Internal Oversight Services

Subprogramme 1
Internal audit

General Assembly resolutions

67/244 B	Financing of the International Residual Mechanism for Criminal Tribunals

Subprogramme 2
Inspection and evaluation

General Assembly resolutions

55/231	Results-based budgeting	77/254	Programme planning

Subprogramme 3
Investigations

General Assembly resolutions

59/287	Report of the Office of Internal Oversight Services on strengthening the investigation functions in the United Nations	62/247	Strengthening investigations
		68/252	Human resources management

Deliverables

30.13   Table 30.1 lists all cross-cutting deliverables of the programme.

Table 30.1
Cross-cutting deliverables for the period 2022–2024, by category and subcategory

Category and subcategory	*2022 planned*	*2022 actual*	*2023 planned*	*2024 planned*
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	**2**	**2**	**2**	**2**
1. Report on the activities of the Office of Internal Oversight Services (Parts I and II)	2	2	2	2
Substantive services for meetings (number of three-hour meetings)	**31**	**32**	**28**	**26**
Meetings of:				
2. The Fifth Committee	8	9	8	8
3. The Committee for Programme and Coordination	17	17	14	12
4. The Advisory Committee on Administrative and Budgetary Questions	2	2	2	2
5. The Independent Audit Advisory Committee	4	4	4	4

Category and subcategory	*2022 planned*	*2022 actual*	*2023 planned*	*2024 planned*

C. Substantive deliverables

Databases and substantive digital materials: comprehensive database and dashboard for monitoring the status of implementation of the approximately 1,000 open recommendations of the Office.

E. Enabling deliverables

Content on communications platforms, briefings and presentations on oversight activities; refresher training to programme managers on the Office's recommendation monitoring system.

Evaluation activities

30.14   The external quality assessment of the Investigations Division conducted by an independent panel of experts commissioned by OIOS, and completed in 2022, has guided the proposed programme plan for 2024.

30.15   The results and lessons of the evaluations referenced above have been taken into account for the proposed programme plan for 2024. Although concluding that the OIOS investigations function was working well, the independent panel recommended improvements to areas such as work planning, tracking of case progression and prioritization of cases. OIOS has developed an action plan to implement the panel's recommendations, including by strengthening forensic investigation capacities, quality assurance practices and the approach to protection against retaliation investigations.

30.16   The following evaluations, to be conducted by an independent panel of experts to be commissioned by OIOS, are planned for 2024:

(a)   External quality assessment of the Inspection and Evaluation Division;

(b)   Comprehensive evaluation of OIOS.

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 management practices.

Strategy

30.18   To contribute to the objective, the subprogramme will:

(a)   Conduct internal audit activities to recommend improvements to key controls and processes and identify accountability issues, with a strengthened focus on providing assurances as to whether Secretariat entities have adequately and effectively implemented the new delegation of authority; as well as on the effectiveness and efficiency of programme performance monitoring and reporting and service delivery;

(b)   Support the efforts by the Department of Management Strategy, Policy and Compliance to strengthen the United Nations Secretariat accountability system, through assurance and advice to the Department;

(c)   Focus on data governance and data security in the use of ICT in the Organization and strengthen its own capacity to use ICT systems and data, including through a new web-based audit planning and monitoring system and performance monitoring dashboards;

(d)   Strengthen annual work planning processes by identifying and monitoring audit assignments that systematically cover United Nations cross-cutting priorities in the management, programme and strategy areas, (including reforms, organization culture, procurement and supply chain, mission drawdown or transition and Sustainable Development Goal support) and take into consideration gender, disability, racial, human rights and environmental perspectives, as appropriate;

(e)   Implement recommendations resulting from the external quality assessment of the internal audit function.

30.19   The above-mentioned work is expected to result in:

(a)   Strengthened accountability and transparency in the use of resources by United Nations organizations and entities;

(b)   Improved risk identification and remediation and increased management, strategic and programme results by United Nations organizations and entities;

(c)   High quality of internal audit assurance provided to the Secretary-General, heads of organizations and entities and Member States on the adequacy and effectiveness of risk management and internal control systems.

Programme performance in 2022

Strengthened coherence and business continuity in the United Nations Secretariat from the pandemic response

30.20   In response to the COVID-19 pandemic, the subprogramme conducted thematic audit and advisory engagements covering the United Nations response to the pandemic, the pandemic's impact on operations, business continuity and lessons learned on coherence.

30.21   The audits and advisories resulted in 58 recommendations and advice aimed at strengthening governance mechanisms, mandate delivery, work processes and COVID-19 infection control procedures. This work contributed to the implementation of measures to address gaps in work-from-home guidance, work planning and risk assessment and the handling of staff mental health issues.

30.22   Progress towards the objective is presented in the performance measure below (see table 30.2).

Table 30.2
Performance measure

| 2020 (actual)	2021 (actual)	2022 (actual)
Strengthened pandemic response, coherence and business continuity measures, informed by 2 COVID-19 themed reviews on the governance of business continuity and crisis management and mitigation measures to protect mission personnel during the COVID-19 pandemic period	Strengthened pandemic response, coherence and business continuity measures, informed by 18 COVID-19-themed audits, advisories and reviews on operational response to the pandemic; business continuity and crisis management; measures to protect and promote the well-being of personnel during the pandemic; arrangements for the effective use of vendors and logistics partners for critical supply chain activities and to support the effective use of cash-based interventions and core relief item distributions to beneficiaries during the COVID-19 emergency	Strengthened pandemic response, coherence and business continuity measures, informed by 2 COVID-19 themed audits on the response to the pandemic; and 1 review on recurrent issues on the United Nations response to the pandemic

Planned results for 2024

Result 1: strengthened data governance for enhanced performance and accountability of the Secretariat

Programme performance in 2022 and target for 2024

30.23   The subprogramme's work contributed to the acceptance of 142 audit recommendations, related to strengthening data governance in the Organization, representing 21 per cent of the total recommendations accepted in 2022, which exceeded the planned target of 10 per cent.

30.24   Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 30.I).

Figure 30.I
Performance measure: audit recommendations accepted that strengthen data governance in the Organization (annual)

Number of accepted audit recommendation that strengthen data governance

Percentage of all accepted audit recommendation issued by OIOS that strengthen data governance
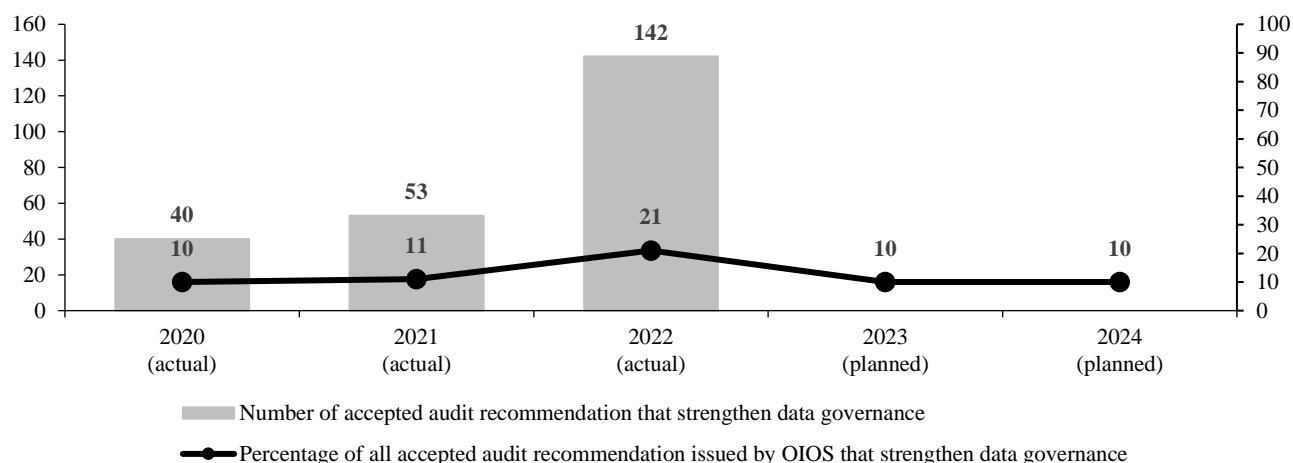
Result 2: strengthened accountability system in the United Nations Secretariat

Programme performance in 2022 and target for 2024

30.25   The subprogramme's work contributed to strengthened organizational accountability, as informed by two thematic assessments included in the evaluation of the accountability system, as well as the availability of 28 action points and advice to strengthen the accountability system and the development of action plans by the management of the Department of Management Strategy, Policy and Compliance, where relevant, to address areas of improvement, which met the planned targets.

30.26   Progress towards the objective and the target for 2024 are presented in the performance measure below (see table 30.3).

Table 30.3
Performance measure

2020 (actual)	2021 (actual)	2022 (actual)	2023 (planned)	2024 (planned)
Departments institute internal controls, in alignment with the advisory on the statement of internal control	Strengthened organizational accountability through advice on the extent to which the accountability system is relevant, efficient and effective, as informed by eight thematic assessments in the evaluation of the accountability system: enterprise resource management; planning and budgeting; delegation of authority; budget implementation and financial management; internal control system; information systems; ethics and integrity; human resources management, learning and development strategies MINUSMA, MINUSCA, UNMISS, UNIFIL, and UNSOM/ UNSOS receive advisories on the performance of delegation of authority for human resources, financial, procurement and property	Strengthened organizational accountability, informed by two thematic assessments included in the evaluation of the accountability system: programme delivery and organizational performance; the Business Transformation and Accountability Division within the Department of Management Strategy, Policy and Compliance as enabler of the accountability system Availability of 28 action points and advice to strengthen the accountability system, and development of action plans by Department management, where relevant	Strengthened organizational accountability informed by three thematic assignments on aspects of the accountability system, including the flexible workspace project (mandated by the General Assembly)	Implementation of recommendations and associated management plans of action to strengthen the accountability system, informed by three audits, including programme performance monitoring and reporting and service delivery

Abbreviations: MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; UNIFIL, United Nations Interim Force in Lebanon; UNMISS, United Nations Mission in South Sudan; UNSOM, United Nations Assistance Mission in Somalia; UNSOS, United Nations Support Office in Somalia.

Result 3: increased accountability through transparent exercise of the delegation of authority

Proposed programme plan for 2024

30.27 Since the launch in 2019 of the Secretary-General's framework for delegating increased authority directly to heads of entities in the areas of human resources, budget and finance, procurement and property management,[1] the subprogramme has conducted six advisory engagements focused on various aspects of its implementation in the Secretariat. The subprogramme identified areas of improvement and provided advice on strengthening the effectiveness and efficiency of the delegation of authority system, including enhanced accountability and transparency in the exercise of authorities delegated to heads of entities.

Lessons learned and planned change

30.28 The lesson for the subprogramme was the need to shift its approach, from providing entities with advice on the implementation of the framework, to assessing the effectiveness of its implementation. In applying the lesson, the subprogramme will conduct thematic audits to assess the adequacy and effectiveness of the implementation of the delegation of authority system in the Secretariat. The subprogramme will focus its efforts to address identified areas of higher risk and provide recommendations to further enhance transparency and accountability on the use of delegated authority for more effective decision-making by managers.

30.29 Expected progress towards the objective is presented in the performance measure below (see figure 30.II).

Figure 30.II
Performance measure: audit recommendations accepted that strengthen the implementation of the delegation of authority framework in the Organization

Number of accepted audit recommendation about delegation of authority

Percentage of all accepted audit recommendation issued by OIOS that strengthen implementation of the delegation of authority framework
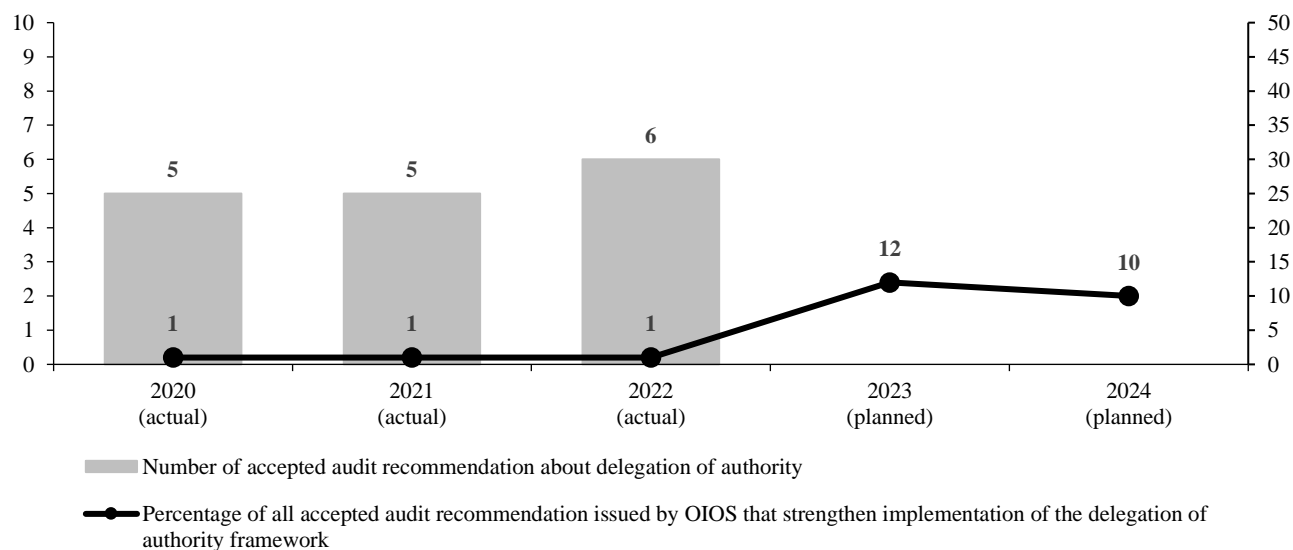
Deliverables

30.30 Table 30.4 lists all deliverables of the subprogramme.

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[1] ST/SGB/2019/2.

Table 30.4
Subprogramme 1: deliverables for the period 2022–2024, by category and subcategory

Category and subcategory	2022 planned	2022 actual	2023 planned	2024 planned
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	–	–	**2**	–
1. Audit of the implementation of flexible workplace project at United Nations Headquarters (resolution 75/253 C)	–	–	1	–
2. Biennial report on procurement, with a focus on demand and source planning of goods in peacekeeping missions (resolution 72/266 B), incorporating the implementation of post-employment restrictions of staff involved in the procurement process (resolution 74/256)	–	–	1	–
B. Generation and transfer of knowledge				
Publications (number of publications)	**150**	**118**	**150**	**150**
3. Internal audit reports (assurance and advisory)	150	118	150	150

Subprogramme 2
Inspection and evaluation

Objective

30.31   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

30.32   To contribute to the objective, the subprogramme will:

(a)   Focus, in conducting evaluations, on subprogramme-level outcomes achieved by Secretariat entities under the peace and security, sustainable development, human rights and humanitarian work pillars;

(b)   Integrate the Secretary-General's cross-cutting strategies in evaluation design and implementation and take into consideration the impact of COVID-19 on programme performance;

(c)   Refine its inspection and evaluation methodology and develop appropriate evaluation design and data collection techniques;

(d)   Provide evaluation methodological guidance and quality assurance support to Secretariat entities and to the wider Organization, including through collaboration with the Department of Management Strategy, Policy and Compliance, and by developing and implementing community of practice workshops, methodology seminars and other capacity-building measures;

(e)   Enhance evaluation knowledge-sharing through the production of evaluation newsletters and evaluation synthesis reports;

(f)   Support system-wide evaluation through collaboration with the Executive Office of the Secretary-General.

30.33   The above-mentioned work is expected to result in:

(a)   Increased learning and accountability of Secretariat entities towards achieving the planned outcomes of programmes and subprogrammes and drawing upon lessons learned;

(b)   Strengthened evaluation capacity and performance, and greater use of evaluation results to inform programme planning and achievement of results within the Organization.
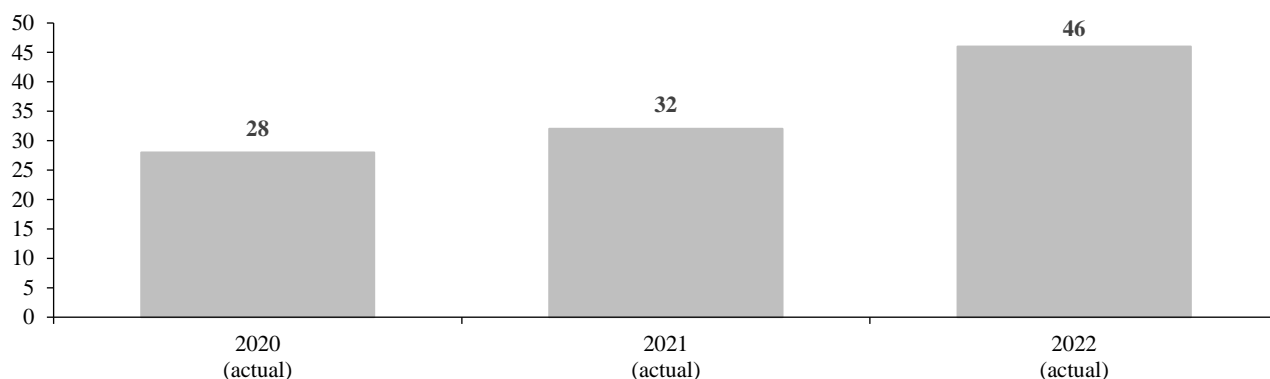
Programme performance in 2022

Strengthened culture of learning and accountability

30.34   In order to strengthen the capacity of Secretariat entities to implement the Secretariat administrative instruction on evaluation (ST/AI/2021/3) and conduct their own internal evaluations, the subprogramme, in partnership with the Department of Management Strategy, Policy and Compliance, undertook four Secretariat workshops in 2022 covering the topics of developing evaluation policies, structures and plans, and terms of reference, as well as membership in the United Nations Evaluation Group. A total of 164 individuals representing 70 different entities participated in one or more of these workshops. Furthermore, the subprogramme worked with the United Nations System Staff College to develop an evaluation training course that was conducted twice in 2022, for a total of 45 individuals representing 23 different entities.

30.35   Progress towards the objective is presented in the performance measure below (see figure 30.III).

Figure 30.III
Performance measure: number of entities with evaluation policies (cumulative)

Planned results for 2024

Result 1: strengthened evaluation function in the Secretariat for a more relevant, efficient, and effective United Nations

Programme performance in 2022 and target for 2024

30.36   The subprogramme's work contributed to 20 per cent of entities meeting at least 80 per cent of the performance criteria assessed in the biennial report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives, which did not meet the planned target of 50 per cent. The target was not met owing to the continued challenge of embedding a strong evaluation culture and practice in the Secretariat. Nevertheless, improvements were made in 2022 with regard to the number of evaluation policies and overall evaluation quality.

30.37   Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 30.IV).

Figure 30.IV
Performance measure: percentage of entities meeting at least 80 per cent of the performance criteria assessed in the biennial report on strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives[a]
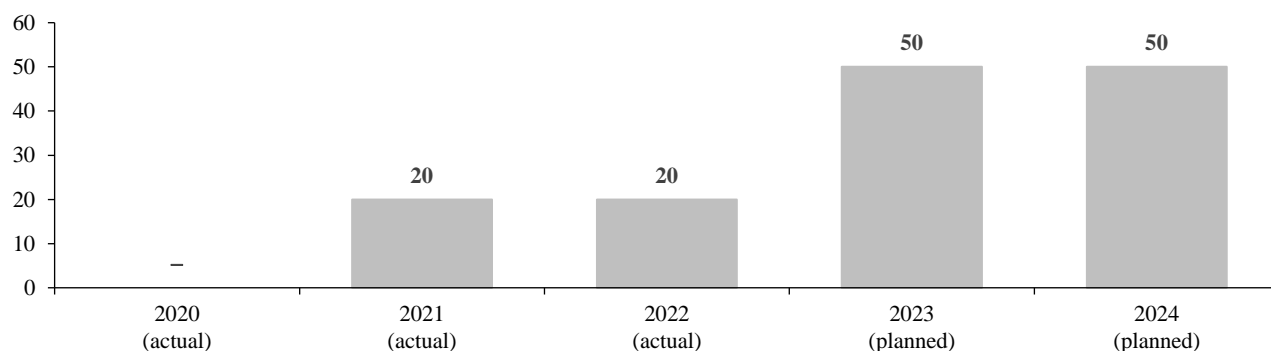
[a] Secretariat evaluation performance is assessed biennially. The number of entities assessed increased from 74 in 2021 to 76 in 2022.

> **Result 2: more specific and results-oriented evidence of the outcomes of United Nations support to Member States for the 2030 Agenda for Sustainable Development**
>
> **Programme performance in 2022 and target for 2024**

30.38   The subprogramme's work contributed to improved efficiency and effectiveness of mandate delivery through eight evaluations, identifying good practices to be replicated and opportunities for strengthening programme mandate delivery to facilitate host Governments in meeting the Sustainable Development Goals, which met the planned target.

30.39   Progress towards the objective and the target for 2024 are presented in the performance measure below (see table 30.5).

Table 30.5
Performance measure

2020 (actual)	2021 (actual)	2022 (actual)	2023 (planned)	2024 (planned)
A new structured approach to evaluating outcomes at the subprogramme level is adopted	Strengthened programme coherence at the country level through an evaluation of the resident coordinator system Strengthened political affairs components in peacekeeping missions through an evaluation covering five missions: MINUSCA, MINUSMA, MONUSCO,	Improved efficiency and effectiveness of mandate delivery through eight evaluations: ECA, macroeconomic policy and governance; ECLAC, macroeconomic policies and growth; ESCWA, shared economic prosperity; ESCAP, environment and development; ECE, economic cooperation and	Improved efficiency and effectiveness of mandate delivery through eight subprogramme outcome evaluations: UN-Habitat, shared prosperity; OCHA, coordination of humanitarian action and emergency response; OHCHR, human rights mainstreaming (to be determined); DPPA, cluster 3 special political	Improved efficiency and effectiveness of mandate delivery through twelve outcome evaluations and outcome synthesis reports: Secretariat contribution to the Sustainable Development Goals; OCT; OCHA; DCO, resident coordinator system; thematic outcome evaluation of children and armed conflict mandates; synthesis of outcome

2020 (actual)	2021 (actual)	2022 (actual)	2023 (planned)	2024 (planned)
	UNMIK and UNMISS	integration; DCO, regional offices; MINUSMA, rule of law; and MONUSCO, rule of law	missions; UNMISS, rule of law; MINUSCA, rule of law; UNMIK, rule of law; and DCO, resident coordinator system	evaluation results on rule of law in peacekeeping operations; synthesis of outcome evaluation results on regional economic commissions

Abbreviations: DCO, Development Coordination Office; DPPA, Department of Political and Peacebuilding Affairs; ECA, Economic Commission for Africa; ECE, Economic Commission for Europe; ECLAC, Economic Commission for Latin America and the Caribbean; ESCAP, Economic and Social Commission for Asia and the Pacific; ESCWA, Economic and Social Commission for Western Asia; MINUSCA, United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic; MINUSMA, United Nations Multidimensional Integrated Stabilization Mission in Mali; MONUSCO, United Nations Organization Stabilization Mission in the Democratic Republic of the Congo; OCHA, Office for the Coordination of Humanitarian Affairs; OHCHR, Office of the United Nations High Commissioner for Human Rights; UN-Habitat, United Nations Human Settlements Programme; UNMIK, United Nations Interim Administration Mission in Kosovo; UNMISS, United Nations Mission in South Sudan.

Result 3: strengthened programmatic performance and achievement of results

Proposed programme plan for 2024

30.40   The subprogramme contributes to more effective programmes through the issuance of recommendations intended to strengthen performance and achievement of results. Follow-up triennial reviews of the implementation by programmes of OIOS recommendations have shown the positive impact, including more strategic programme orientation, more effective programme activities and products, and strengthened partnerships.

Lessons learned and planned change

30.41   The lesson for the subprogramme was that a greater focus on evaluating outcomes and impacts – although methodologically more complex than the previous focus on internal processes, activities, and outputs – would ensure that the eventual evaluation reports could better contribute to improved decision-making, accountability and learning. In applying the lesson, the subprogramme will strengthen its outcome focus by providing more relevant information on programme performance and results, and recommendations that are more tailored towards enhancing programme effectiveness. The subprogramme will ensure a consultative process to formulate recommendations that are timely, relevant, targeted and aimed at specific programme performance gains.

30.42   Expected progress towards the objective is presented in the performance measure below (see figure 30.V).

Figure 30.V
Performance measure: percentage of recommendations implemented within 24 months of issuance
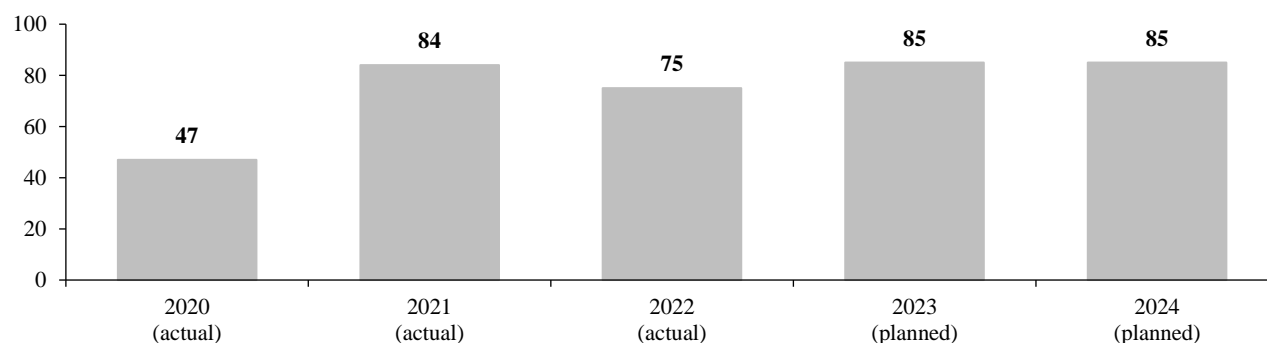
Deliverables

30.43   Table 30.6 lists all deliverables of the subprogramme.

Table 30.6
Subprogramme 2: deliverables for the period 2022–2024, by category and subcategory

Category and subcategory	2022 planned	2022 actual	2023 planned	2024 planned
A. Facilitation of the intergovernmental process and expert bodies				
Parliamentary documentation (number of documents)	**11**	**16**	**10**	**10**
1. Evaluation reports on various programmes for the Committee for Programme and Coordination	3	3	7	6
2. Evaluation reports on various programmes for the Fifth Committee	–	4	3	–
3. Triennial reviews of the implementation of the recommendations on the evaluations of various programmes	8	8	–	3
4. Evaluation of the International Residual Mechanism for Criminal Tribunals for the Security Council	–	1	–	1
B. Generation and transfer of knowledge				
Publications (number of publications)	**6**	**6**	**11**	**11**
5. Evaluation and inspection reports	6	6	11	11
E. Enabling deliverables				
Internal justice and oversight: advisory notes, memorandums and guidance to all Secretariat entities, including training programme.				

Subprogramme 3
Investigations

Objective

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

Strategy

30.45   To contribute to the objective, the subprogramme will:

(a)   Investigate reports of possible violations of United Nations regulations, rules and pertinent administrative policies;

(b)   Enable prevention of and response to (i) sexual misconduct, including sexual exploitation and abuse, as well as sexual harassment, and (ii) fraud and corruption, including procurement fraud and medical insurance fraud;

(c)   Develop the investigative capacity and capability of (i) members of troop contingents who are responsible for undertaking investigations into misconduct, and (ii) officials who are responsible for the appointment of investigative panels or entities into misconduct.

30.46   The above-mentioned work is expected to result in:

(a)   Improved ability of the Secretary-General and his delegates to make appropriate decisions on jurisdictional or disciplinary actions or corrective measures;

(b)   Improved ability of United Nations entities to identify and address misconduct;

(c) Improved detection of issues and better control of risks resulting in zero tolerance by the Organization, especially related to sexual exploitation and abuse, sexual harassment, racial discrimination, fraud and corruption.

Programme performance in 2022

Increased trust in the investigations function resulting in higher levels of reporting and addressing of possible unsatisfactory conduct

30.47 The subprogramme has consistently recorded a year-on-year increase in the reporting of unsatisfactory conduct since 2015 (briefly interrupted by the lockdowns associated with the start of the COVID-19 pandemic). In 2022, reporting increased by 4 per cent over 2021 levels (an increase of 10 per cent compared with 2020 and 156 per cent compared with 2015). This increase in reporting is indicative of increasing trust in the capacity of the Organization's investigations function to contribute effectively to responding to misconduct. In 2022, the Investigations Division initiated 366 new investigations, an increase of 19 per cent compared with 2021. A strong and effective response to reports of misconduct by the subprogramme supports the Organization in its deterrence activities and maintains internal and external stakeholders' trust in the Organization.

30.48 Progress towards the objective is presented in the performance measure below (see figure 30.VI).

Figure 30.VI
Performance measure: increased reporting of possible unsatisfactory conduct and investigations initiated (annual)

(Number of reports received and investigations initiated)
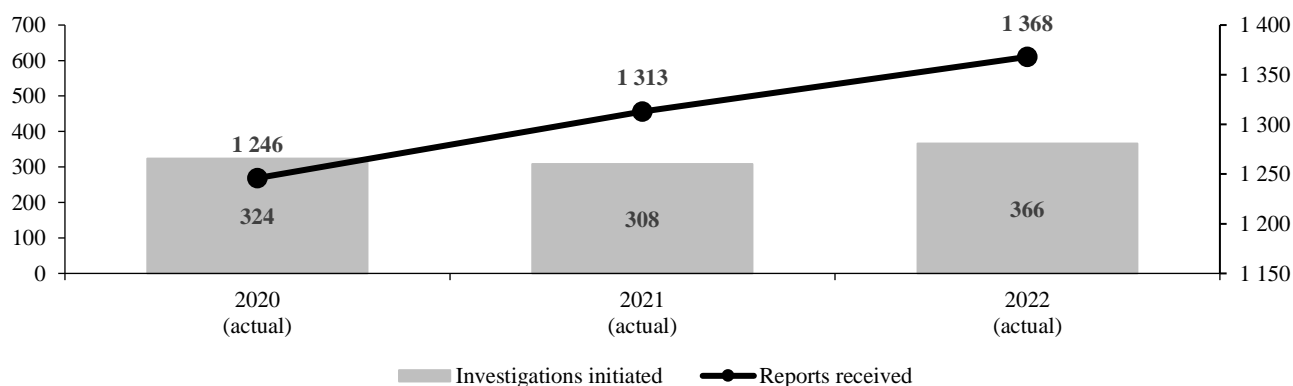
Planned results for 2024

Result 1: increased trust in investigation outcomes

Programme performance in 2022 and target for 2024

30.49 The subprogramme's work contributed to an aggregate score of 84 per cent on questions rating the findings and recommendations of investigation reports and whether they enabled relevant decisions, which did not meet the planned target of 90 per cent. The target was not met owing to the need to further strengthen the quality and the presentation of supporting documentation and evidence included in investigation reports.

30.50 Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 30.VII).

Figure 30.VII
Performance measure: percentage of survey respondents that are confident that the investigation reports enabled relevant decisions (annual)
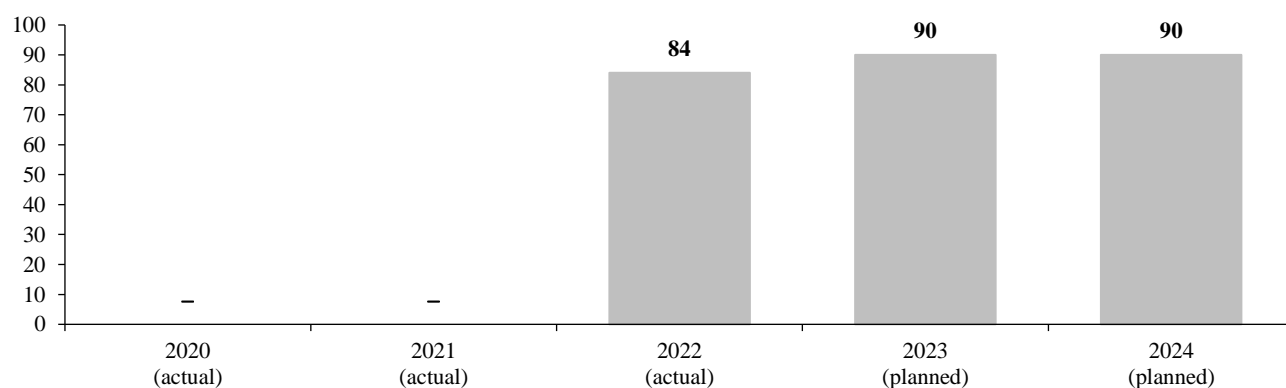
Result 2: strengthened accountability and transparency in addressing reports of retaliation

Programme performance in 2022 and target for 2024

30.51   The subprogramme's work contributed to an average completion of time of 9.8 months for protection against retaliation investigations, which did not meet the planned target of 9 months. The target was not met since retaliation investigations are often reliant on the completion of a parallel fact-finding investigation to confirm whether the protected act led to a detrimental action.

30.52   Progress towards the objective and the target for 2024 are presented in the performance measure below (see figure 30.VIII).

Figure 30.VIII
Performance measure: protection against retaliation investigations available to enhance protection for those who report misconduct or wrongdoing (annual)
(Average completion time, in months)
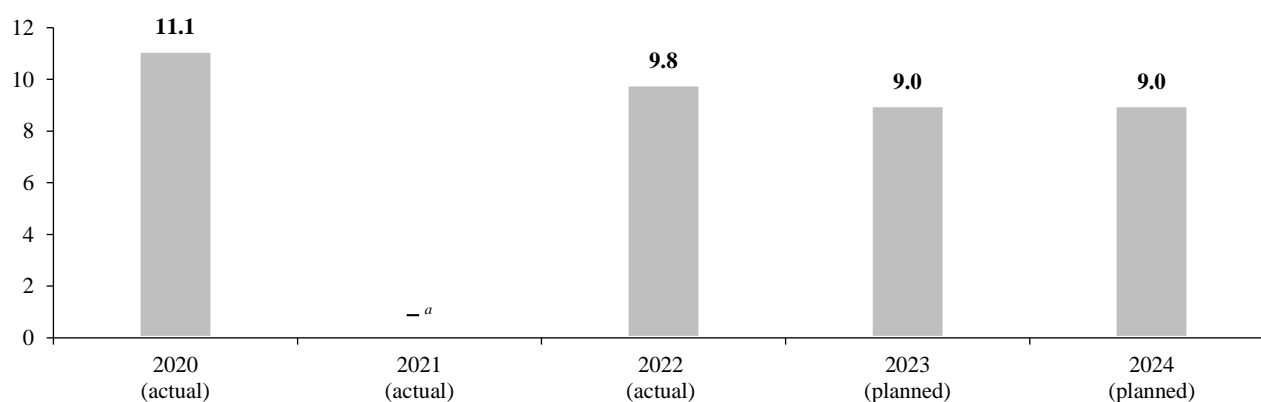
^{a} No protection against retaliation investigations were closed in 2021.

Result 3: strengthened response to misconduct through improved investigations timelines

Proposed programme plan for 2024

30.53   Timely investigations are critical to the people and programmes affected by alleged misconduct, and to meet the Organization's standards of integrity. To address its increasing caseload, in 2022 the subprogramme focused on streamlining its processes and improving its case management. With the

resumption of recruitment and the return to pre-pandemic modes of operations, investigation completion time decreased to an average of 10.2 months in 2022.

Lessons learned and planned change

30.54   The lesson for the subprogramme, based on the final report of the independent panel on the external quality assurance review of the investigations function, was that a strengthened quality assurance process has the potential to significantly reduce overall completion times, given that the review of investigation reports accounts for 28 per cent of the average investigation's life cycle. In applying the lesson, the subprogramme will focus on implementing the recommendations contained in the external quality assurance report, including improving the quality assurance process to facilitate timely investigations and enable a strengthened response to misconduct.

30.55   Expected progress towards the objective is presented in the performance measure below (see figure 30.IX).

Figure 30.IX
Performance measure: strengthened response to misconduct (annual)

(Percentage of all investigations completed in less than 12 months)
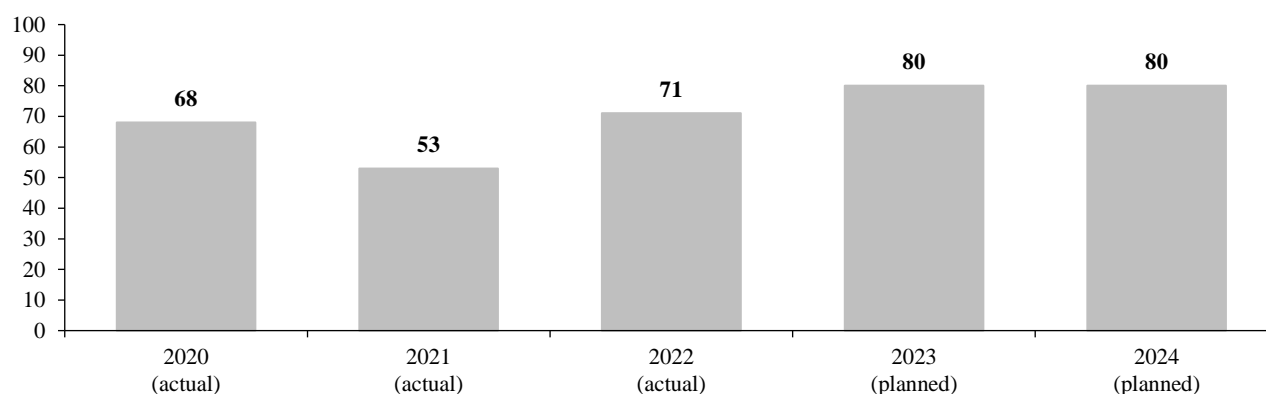
Deliverables

30.56   Table 30.7 lists all deliverables of the subprogramme.

Table 30.7
Subprogramme 3: deliverables for the period 2022–2024, by category and subcategory

Category and subcategory	2022 planned	2022 actual	2023 planned	2024 planned
B. Generation and transfer of knowledge				
Publications (number of publications)	**275**	**217**	**275**	**275**
Investigation and closure reports	275	217	275	275
E. Enabling deliverables				
Internal justice and oversight: capacity-building related to combating fraud and corruption, especially medical insurance fraud, focusing on peace operations.				

B. Proposed post and non-post resource requirements for 2024

Overview

30.57   The proposed regular budget resources for 2024, including the breakdown of resource changes, as applicable, are reflected in tables 30.8 to 30.10.

Table 30.8
Overall: evolution of financial resources by object of expenditure
(Thousands of United States dollars)

Object of expenditure	2022 expenditure[a]	2023 appropriation	Changes						2024 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Posts	18 375.0	19 022.2	–	–	–	–	–	19 022.2
Other staff costs	1 330.8	1 658.8	–	–	–	–	–	1 658.8
Hospitality	–	0.5	–	–	–	–	–	0.5
Consultants	216.8	182.2	–	–	49.0	49.0	26.9	231.2
Travel of staff	390.3	469.3	–	–	44.5	44.5	9.5	513.8
Contractual services	374.3	544.9	–	–	(84.3)	(84.3)	(15.5)	460.6
General operating expenses	117.1	174.1	–	–	(28.5)	(28.5)	(16.4)	145.6
Supplies and materials	3.0	20.9	–	–	(1.1)	(1.1)	(5.3)	19.8
Furniture and equipment	69.6	61.7	–	–	20.4	20.4	33.1	82.1
Total	**20 876.9**	**22 134.6**	**–**	**–**	**–**	**–**	**–**	**22 134.6**

[a] At the time of reporting, the expenditures presented in this table and subsequent tables are not final and may be subject to adjustments that could result in minor differences between the information contained in the present report and the financial statements to be finalized by 31 March 2023.

Table 30.9
Overall: proposed posts and post changes for 2024
(Number of posts)

	Number	Details
Approved for 2023	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL
Proposed for 2024	116	1 USG, 1 ASG, 3 D-2, 4 D-1, 13 P-5, 29 P-4, 22 P-3, 14 P-2/1, 8 GS (PL), 20 GS (OL), 1 LL

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

Table 30.10
Overall: proposed posts by category and grade
(Number of posts)

		Changes					
Category and grade	2023 approved	Technical adjustments	New/expanded mandates	Other	Total	2024 proposed
Professional and higher						
USG	1	–	–	–	–	1
ASG	1	–	–	–	–	1
D-2	3	–	–	–	–	3
D-1	4	–	–	–	–	4
P-5	13	–	–	–	–	13
P-4	29	–	–	–	–	29
P-3	22	–	–	–	–	22
P-2	14	–	–	–	–	14
Subtotal	**87**	**–**	**–**	**–**	**–**	**87**
General Service and related						
GS (PL)	8	–	–	–	–	8
GS (OL)	20	–	–	–	–	20
Subtotal	**28**	**–**	**–**	**–**	**–**	**28**
Other						
LL	1	–	–	–	–	1
Subtotal	**1**	**–**	**–**	**–**	**–**	**1**
Total	**116**	**–**	**–**	**–**	**–**	**116**

30.58   Additional details on the distribution of proposed resources for 2024 are reflected in tables 30.11 to 30.13 and figure 30.X.

30.59   As reflected in table 30.11, the overall resources proposed for 2024 amount to $22,134,600 before recosting, reflecting no change compared with the appropriation for 2023.

Table 30.11
Overall: evolution of financial resources by source of funding, component and subprogramme
(Thousands of United States dollars)

(1)   *Regular budget*

			Changes					2024 estimate (before recosting)
Component/subprogramme	2022 expenditure	2023 appropriation	Technical adjustments	New/ expanded mandates	Other	Total	Percentage	
A. Executive direction and management	1 592.0	1 515.9	–	–	23.9	23.9	1.6	1 539.8
B. Programme of work					–	–		
1. Internal audit	8 920.5	8 734.3	–	–	63.2	63.2	0.7	8 797.5
2. Inspection and evaluation	4 039.5	4 406.6	–	–	(33.6)	(33.6)	(0.8)	4 373.0

Component/subprogramme	2022 expenditure	2023 appropriation	Changes Technical adjustments	New/ expanded mandates	Other	Total	Percentage	2024 estimate (before recosting)
3. Investigations	5 057.6	6 045.6	–	–	(27.0)	(27.0)	(0.4)	6 018.6
Subtotal, B	**18 017.6**	**19 186.5**	**–**	**–**	**2.6**	**2.6**	**0.0**	**19 189.1**
C. Programme support	1 267.3	1 432.2	–	–	(26.5)	(26.5)	(1.9)	1 405.7
Subtotal, 1	**20 876.9**	**22 134.6**	**–**	**–**	**–**	**–**	**–**	**22 134.6**

(2)   *Other assessed*

Component/subprogramme	2022 expenditure	2023 estimate			Change	Percentage	2024 estimate (before recosting)
B. Programme of work							
1. Internal audit	17 650.9	17 906.5			(808.5)	(4.5)	17 098.0
2. Inspection and evaluation	2 228.0	2 599.4			(106.0)	(4.1)	2 493.4
3. Investigations	10 384.0	12 567.9			(579.9)	(4.6)	11 988.0
Subtotal, B	**30 262.9**	**33 073.8**			**(1 494.4)**	**(4.5)**	**31 579.4**
C. Programme support	997.0	716.4			6.9	1.0	723.3
Subtotal, 2	**31 259.9**	**33 790.2**			**(1 487.5)**	**(4.4)**	**32 302.7**

(3)   *Extrabudgetary*

Component/subprogramme	2022 expenditure	2023 estimate			Change	Percentage	2024 estimate (before recosting)
B. Programme of work							
1. Internal audit	9 945.1	10 772.9			218.1	2.0	10 991.0
2. Inspection and evaluation	459.2	545.5			–	–	545.5
3. Investigations	1 234.4	2 427.4			–	–	2 427.4
Subtotal, A	**11 638.7**	**13 745.8**			**218.1**	**1.6**	**13 963.9**
Subtotal, 3	**11 638.7**	**13 745.8**			**218.1**	**1.6**	**13 963.9**
Total	**63 697.8**	**69 670.6**			**(1 269.4)**	**(1.8)**	**68 401.2**

Table 30.12
Overall: proposed posts for 2024 by source of funding, component and subprogramme
(Number of posts)

> (1)   *Regular budget*

Component/subprogramme	2023 approved	Changes					2024 proposed
		Technical adjustments	*New/expanded mandates*	*Other*	*Total*		
A. Executive direction and management	8	–	–	–	–		8
B. Programme of work							
1. Internal audit	44	–	–	–	–		44
2. Inspection and evaluation	24	–	–	–	–		24
3. Investigations	33	–	–	–	–		33
Subtotal, B	**101**	**–**	**–**	**–**	**–**		**101**
C. Programme support	7	–	–	–	–		7
Subtotal, 1	**116**	**–**	**–**	**–**	**–**		**116**

> (2)   *Other assessed*

Component/subprogramme	2023 estimate	Change	2024 estimate
A. Executive direction and management			
B. Programme of work			
1. Internal audit	73	–	73
2. Inspection and evaluation	11	–	11
3. Investigations	48	–	48
Subtotal, B	**132**	**–**	**132**
C. Programme support	4	–	4
Subtotal, 2	**136**	**–**	**136**

> (3)   *Extrabudgetary*

Component/subprogramme	2023 estimate	Change	2024 estimate
A. Executive direction and management			
B. Programme of work			
1. Internal audit	45	–	45
2. Inspection and evaluation	–	–	–
3. Investigations	–	–	–
Subtotal, B	**45**	**–**	**45**
C. Programme support			
Subtotal, 3	**45**	**–**	**45**
Total	**297**	**–**	**297**

Table 30.13
Overall: evolution of financial and post resources
(Thousands of United States dollars/number of posts)

	2022 expenditure	2023 appropriation	Technical adjustments	New/expanded mandates	Other	Total	Percentage	2024 estimate (before recosting)
				Changes				
Financial resources by main category of expenditure								
Post	18 375.0	19 022.2	–	–	–	–	–	19 022.2
Non-post	2 501.9	3 112.4	–	–	–	–	–	3 112.4
Total	**20 876.9**	**22 134.6**	**–**	**–**	**–**	**–**	**–**	**22 134.6**
Post resources by category								
Professional and higher		87	–	–	–	–	–	87
General Service and related		29	–	–	–	–	–	29
Total		**116**	**–**	**–**	**–**	**–**	**–**	**116**

Figure 30.X
Distribution of proposed resources for 2024 (before recosting)
(Number of posts/thousands of United States dollars)

Distribution of posts
116 posts

USG 1
ASG 1
D-2 3
D-1 4
P-5 13
P-4 29
P-3 22
P-2 14
GS (PL) 8
GS (OL) 20
LL 1

Distribution of financial resources
$22 134.6

Post 19 022.2
Non-post 3 112.4

Distribution of non-post financial resources
$3 112.4

1 658.8 Other staff costs
0.5 Hospitality
231.2 Consultants
513.8 Travel of staff
460.6 Contractual services
145.6 General operating expenses
19.8 Supplies and materials
82.1 Furniture and equipment
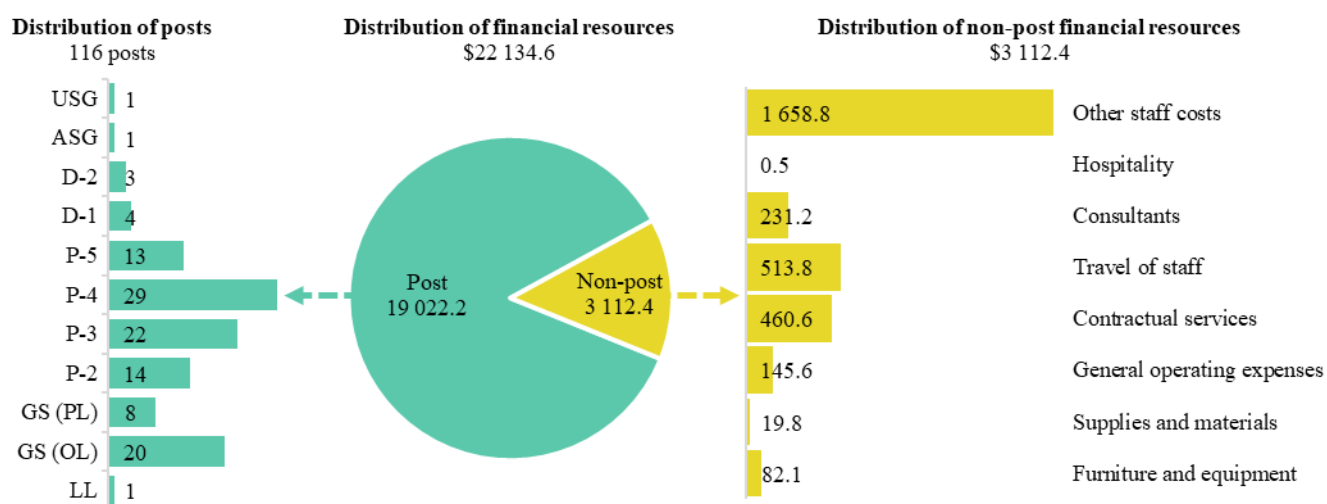
Explanation of variances by factor, component and subprogramme

Overall resource changes

Other changes

30.60   As reflected in table 30.4 (1), resource changes reflect the cost-neutral redeployment of resources between components and subprogrammes as follows:

(a)   **Executive direction and management**. The net increase of $23,900 reflects increased requirements for travel ($34,100) for the Under-Secretary-General to conduct risk-based strategic planning, monitoring and assurance of mandated activities within the key locations of OIOS staff and activities, as well as to engage in consultations and risk discussions with senior leadership of United Nations entities in these areas. The increase is offset in part mainly by the

outward redeployment of the resources for communication services and rental of the printer ($8,500), under general operating expenses, to Programme support;

(b)   **Subprogramme 1, Internal audit**. The net increase of $63,200 reflects mainly increased requirements for consultancy services ($48,800) to supplement in-house capacity and expertise for the internal audit of the SharePoint security, Citrix security, data management and data governance, and environmental sustainability at the United Nations Secretariat, increased requirements under furniture and equipment ($10,400) for the replacement of laptops, as well as the inward redeployment from Programme support, under contractual services, of the resources for support and maintenance of the audit software application ($26,500). The increase is offset in part mainly by the outward redeployment of the resources for communication services and rental of the printer ($17,500), under general operating expenses, and the resources for the business intelligence software ($8,900), under contractual services, to Programme support;

(c)   **Subprogramme 2, Inspection and evaluation**. The net decrease of $33,600 is mainly due to reduced requirements for contractual services, as a provision was included in 2023 for the external quality assessment ($50,000) of the Division, and the outward redeployment of the resources for communication services and rental of the printer ($6,800), under general operating expenses, to Programme support. The decrease is offset in part mainly by increased requirements for interpretation and translation services required for local population interviews during the conduct of evaluations ($19,300), under contractual services, and additional requirements under furniture and equipment ($4,000) for the purchase of laptops;

(d)   **Subprogramme 3, Investigations**. The net decrease of $27,000 reflects mainly the outward redeployment to Programme support of the resources for communication services and rental of the printer ($19,500), under general operating expenses, as well as reduced requirements for mandatory training of staff of the Division, based on anticipated number of staff needs, under contractual services ($10,200);

(e)   **Programme support**. The net decrease of $26,500 reflects mainly the outward redeployment of the resources for support and maintenance of the audit software application ($26,500), under contractual services, to Subprogramme 1, and lower requirements for desktop and hosting services ($29,200) based on past actual expenditure patterns, offset in part by the inward redeployment of the resources for communication services and rental of the printer from Executive direction and management and the three subprogrammes, under general operating expenses, which have further been adjusted downward based on past actual expenditure patterns ($24,000).

Other assessed and extrabudgetary resources

30.61   As reflected in tables 30.4 (2) and 30.5 (2), the Office is also supported by other assessed resources, estimated at $32,302,700, which would provide for 136 posts as well as non-post resources. The resources would be used for audit, inspection and evaluation, and investigation activities related to peacekeeping operations and to the International Residual Mechanism for Criminal Tribunals. The decrease of $1,487,500 is due to the application of higher vacancy rates for professional and general service staff.

30.62   As reflected in tables 30.4 (3) and 30.5 (3), the Office receives extrabudgetary contributions, which complement regular budget resources for the delivery of its mandates. In 2024, extrabudgetary resources of $13,963,900 are estimated, as described under the respective subprogrammes.

30.63   The authority to oversee the use of extrabudgetary resources rests with OIOS, in accordance with the delegation of authority by the Secretary-General.

Executive direction and management

30.64   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 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.

30.65   In accordance with the 2030 Agenda, in particular target 12.6 of the Sustainable Development Goals, in which organizations are encouraged to integrate sustainability information into their reporting cycles, and in compliance with the cross-cutting mandate set out in paragraph 19 of General Assembly resolution 72/219, the Office will continue to take steps to implement the environmental policy of the United Nations Secretariat, including by continuing to reduce its carbon footprint through 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 workday.

30.66   Information on the timely submission of documentation and advance booking for air travel is reflected in table 30.14.

30.67   In order to comply with the advance purchase policy directive, the Office continues its efforts by implementing an internal standard operating procedure to ensure that staff schedule flights at least two weeks in advance of planned audits, inspections and investigations. OIOS continues to ensure that videoconferencing or teleconferencing facilities are utilized, if possible, for oversight assignments.

Table 30.14
Compliance rate
(Percentage)

	Actual 2020	Actual 2021	Actual 2022	Planned 2023	Planned 2024
Timely submission of documentation	100	100	100	100	100
Air tickets purchased at least 2 weeks before the commencement of travel	88	62	88	100	100

30.68   The proposed regular budget resources for 2024 amount to $1,539,800 and reflect a net increase of $23,900 compared with the appropriation for 2023. The net increase is explained in paragraph 30.60 (a). Additional details on the distribution of the proposed resources for 2024 are reflected in table 30.15 and figure 30.XI.

Table 30.15
Executive direction and management: evolution of financial and post resources
(Thousands of United States dollars/number of posts)

	2022 expenditure	2023 appropriation	Changes					2024 estimate (before recosting)
			Technical adjustments	New/expanded mandates	Other	Total	Percentage	
Financial resources by main category of expenditure								
Post	1 520.0	1 467.0	–	–	–	–	–	1 467.0
Non-post	72.1	48.9	–	–	23.9	23.9	48.9	72.8
Total	**1 592.1**	**1 515.9**	**–**	**–**	**23.9**	**23.9**	**1.6**	**1 539.8**
Post resources by category								
Professional and higher		5	–	–	–	–	–	5
General Service and related		3	–	–	–	–	–	3
Total		**8**	**–**	**–**	**–**	**–**	**–**	**8**

Figure 30.XI
Executive direction and management: distribution of proposed resources for 2024 (before recosting)
(Number of posts/thousands of United States dollars)

Programme of work

Subprogramme 1
Internal audit

30.69 The proposed regular budget resources for 2024 amount to $8,797,500 and reflect a net increase of $63,200 compared with the appropriation for 2023. The net increase is explained in paragraph 30.60 (b). Additional details on the distribution of the proposed resources for 2024 are reflected in table 30.16 and figure 30.XII.
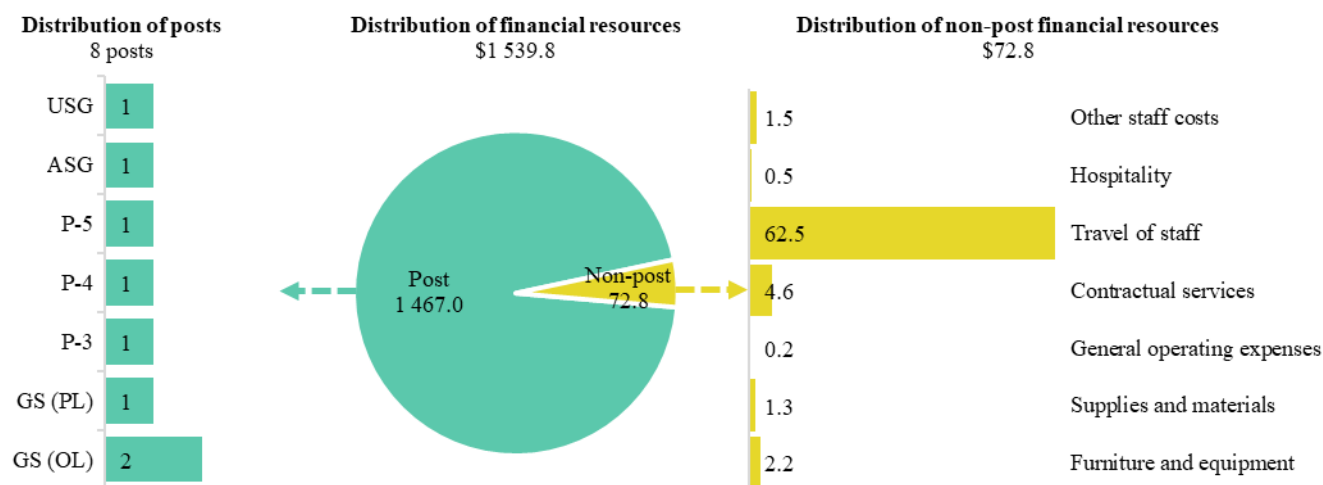
Table 30.16
Subprogramme 1: evolution of financial and post resources
(Thousands of United States dollars/number of posts)

			Changes					2024 estimate (before recosting)
	2022 expenditure	*2023 appropriation*	*Technical adjustments*	*New/ expanded mandates*	*Other*	*Total*	*Percentage*	
Financial resources by main category of expenditure								
Post	7 603.9	7 314.8	–	–	–	–	–	7 314.8
Non-post	1 316.6	1 419.5	–	–	63.2	63.2	4.5	1 482.7
Total	**8 920.5**	**8 734.3**	**–**	**–**	**63.2**	**63.2**	**0.7**	**8 797.5**
Post resources by category								
Professional and higher		34	–	–	–	–	–	34
General Service and related		10	–	–	–	–	–	10
Total		**44**	**–**	**–**	**–**	**–**	**–**	**44**

Figure 30.XII
Subprogramme 1: distribution of proposed resources for 2024 (before recosting)
(Number of posts/thousands of United States dollars)
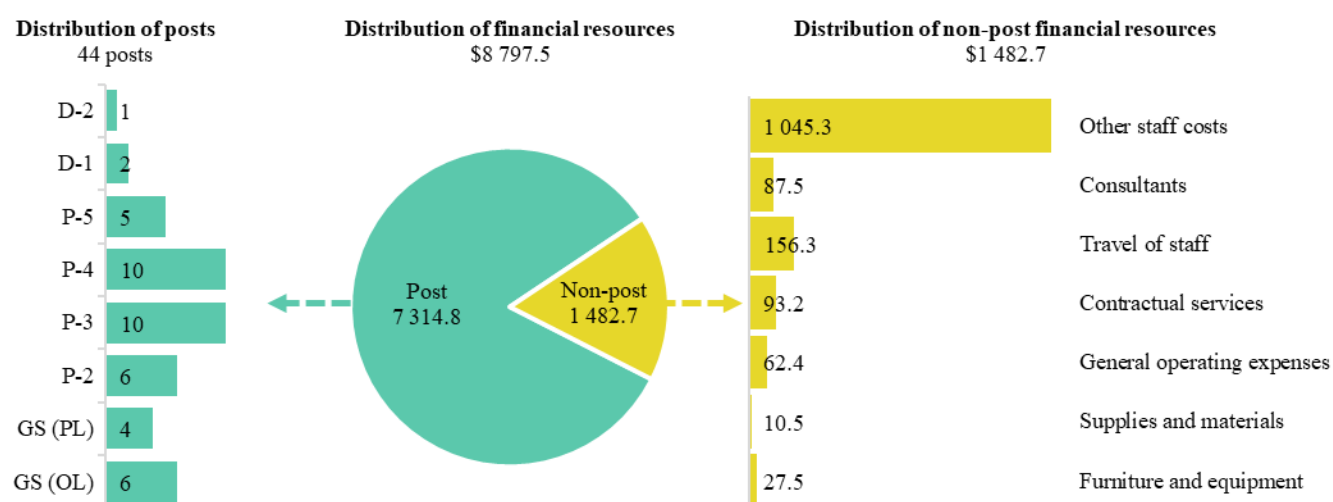
Other assessed and extrabudgetary resources

30.70   Other assessed resources for the subprogramme are estimated at $17,098,000 and would provide for 73 posts as well as non-post resources. The resources would provide support to audit activities related to peacekeeping operations and to the International Residual Mechanism for Criminal Tribunals. The estimated decrease of $808,500 is mainly due to the application of higher vacancy rates for professional and general service staff.

30.71   Extrabudgetary resources for the subprogramme are estimated at $10,991,100 and would provide for 45 posts as well as non-post resources. The resources would provide audit coverage in support of UNHCR, DCO, the International Trade Centre (ITC), the United Nations Joint Staff Pension Fund, UNODC, the OHCHR, the United Nations Framework Convention on Climate Change, the United Nations University, the World Tourism Organization, the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, Particularly in Africa, the United Nations Environment Programme and UN-Habitat. The expected increase of $218,100 is anticipated from UN-Habitat, from which extrabudgetary resources were not received in 2023.

Subprogramme 2
Inspection and evaluation

30.72   The proposed regular budget resources for 2024 amount to $4,373,000 and reflect a net decrease of $33,600 compared with the appropriation for 2023. The net decrease is explained in paragraph 30.60 (c). Additional details on the distribution of the proposed resources for 2024 are reflected in table 30.17 and figure 30.XIII.

Table 30.17
**Subprogramme 2: Evolution of financial and post resources**
(Thousands of United States dollars/number of posts)

				Changes				2024 estimate (before recosting)
	2022 expenditure	*2023 appropriation*	*Technical adjustments*	*New/expanded mandates*	*Other*	*Total*	*Percentage*	
Financial resources by main category of expenditure								
Post	3 720.4	4 039.0	–	–	–	–	–	4 039.0
Non-post	319.1	367.6	–	–	(33.6)	(33.6)	(9.1)	334.0
Total	**4 039.5**	**4 406.6**	**–**	**–**	**(33.6)**	**(33.6)**	**(0.8)**	**4 373.0**
Post resources by category								
Professional and higher		20	–	–	–	–	–	20
General Service and related		4	–	–	–	–	–	4
Total		**24**	**–**	**–**	**–**	**–**	**–**	**24**

Figure 30.XIII
Subprogramme 2: distribution of proposed resources for 2024 (before recosting)
(Number of posts/thousands of United States dollars)
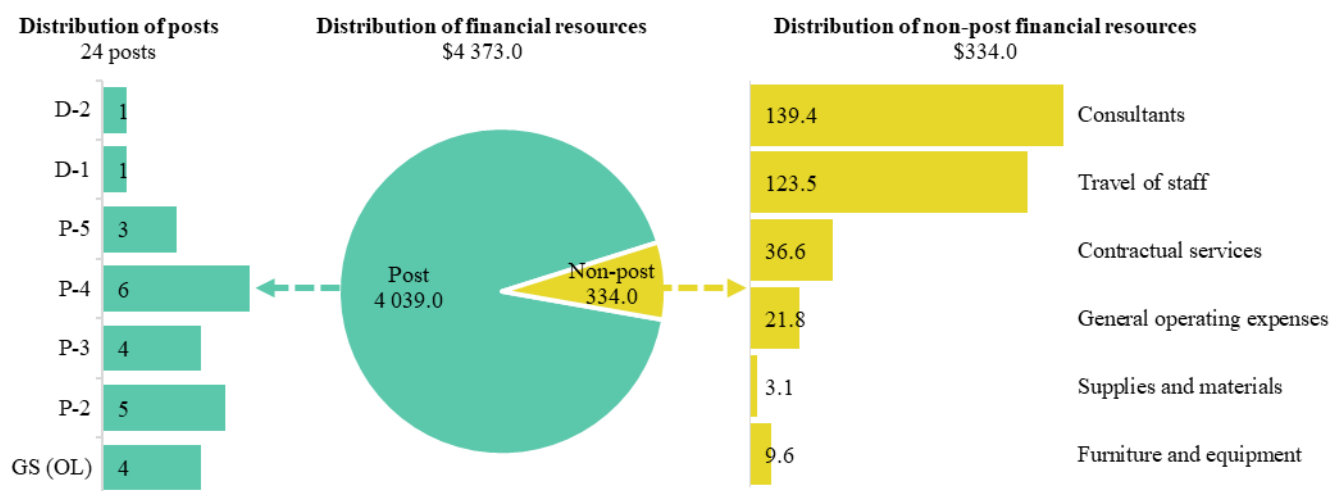
Other assessed resources and extrabudgetary resources

30.73 Other assessed resources for the subprogramme are estimated at $2,493,400 and would provide for 11 posts as well as non-post resources. The resources would provide support to evaluation activities related to peacekeeping operations. The estimated decrease of $106,000 is mainly due to the application of higher vacancy rates for professional and general service staff.

30.74 Extrabudgetary resources for the subprogramme are estimated at $545,500 and would provide for non-post resources to support evaluation activities relating to the Development Coordination Office.

Subprogramme 3
Investigations

30.75 The proposed regular budget resources for 2024 amount to $6,018,600 and reflect a net decrease of $27,000 compared with the appropriation for 2023. The net decrease is explained in paragraph

30.4 (d). Additional details on the distribution of the proposed resources for 2024 are reflected in table 30.18 and figure 30.XIV.

Table 30.18
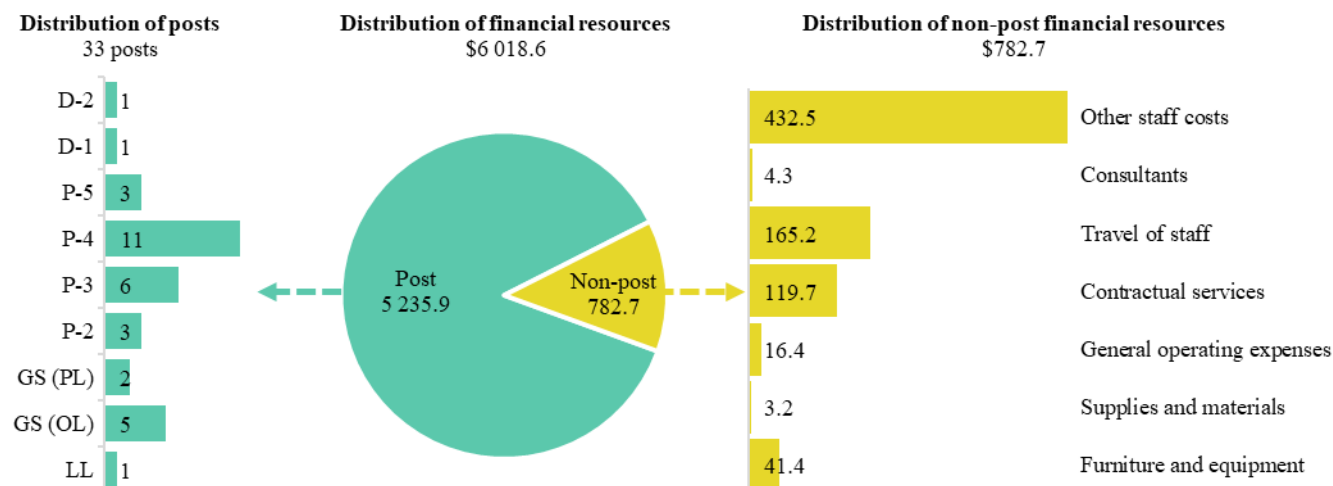**Subprogramme 3: evolution of financial and post resources**

(Thousands of United States dollars/number of posts)

				Changes				2024 estimate (before recosting)
	2022 expenditure	*2023 appropriation*	*Technical adjustments*	*New/expanded mandates*	*Other*	*Total*	*Percentage*	
Financial resources by main category of expenditure								
Post	4 516.3	5 235.9	–	–	–	–	–	5 235.9
Non-post	541.3	809.7	–	–	(27.0)	(27.0)	(3.3)	782.7
Total	**5 057.6**	**6 045.6**	**–**	**–**	**(27.0)**	**(27.0)**	**(0.4)**	**6 018.6**
Post resources by category								
Professional and higher		25	–	–	–	–	–	25
General Service and related		8	–	–	–	–	–	8
Total		**33**	**–**	**–**	**–**	**–**	**–**	**33**

Figure 30.XIV
Subprogramme 3: distribution of proposed resources for 2024 (before recosting)

(Number of posts/thousands of United States dollars)

Distribution of posts
33 posts

D-2	1
D-1	1
P-5	3
P-4	11
P-3	6
P-2	3
GS (PL)	2
GS (OL)	5
LL	1

Distribution of financial resources
$6 018.6

Post 5 235.9
Non-post 782.7

Distribution of non-post financial resources
$782.7

432.5	Other staff costs
4.3	Consultants
165.2	Travel of staff
119.7	Contractual services
16.4	General operating expenses
3.2	Supplies and materials
41.4	Furniture and equipment

Other assessed resources and extrabudgetary resources

30.76   Other assessed resources for the subprogramme are estimated at $11,988,000 and would provide for 48 posts as well as non-post resources. The resources would provide support to investigations activities related to peacekeeping operations. The estimated decrease of $579,900 is mainly due to the application of higher vacancy rates for professional and general service staff.

30.77   Extrabudgetary resources for the subprogramme are estimated at $2,427,400 and would provide for non-post resources. The resources would support investigation activities relating to the Development Coordination Office, the United Nations Joint Staff Pension Fund, OCHA, the International Civil Aviation Organization, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) ITC, and UNODC.

Programme support

30.78   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.

30.79   The proposed regular budget resources for 2024 amount to $1,405,700 and reflect a net decrease of $26,500 compared with the appropriation for 2023. The net decrease is explained in paragraph 30.60 (e). Additional details on the distribution of the proposed resources for 2024 are reflected in table 30.19 and figure 30.XV.

Table 30.19
**Programme support: evolution of financial and post resources**
(Thousands of United States dollars/number of posts)

			Changes					2024 estimate (before recosting)
	2022 expenditure	*2023 appropriation*	*Technical adjustments*	*New/expanded mandates*	*Other*	*Total*	*Percentage*	
Financial resources by main category of expenditure								
Post	1 014.5	965.5	–	–	–	–	–	965.5
Non-post	252.8	466.7	–	–	(26.5)	(26.5)	(5.7)	440.2
Total	**1 263.7**	**1 432.2**	**–**	**–**	**(26.5)**	**(26.5)**	**(1.9)**	**1 405.7**
Post resources by category								
Professional and higher		3	–	–	–	–	–	3
General Service and related		4	–	–	–	–	–	4
Total		**7**	**–**	**–**	**–**	**–**	**–**	**7**

Figure 30.XV
Programme support: distribution of proposed resources for 2024 (before recosting)
(Number of posts/thousands of United States dollars)
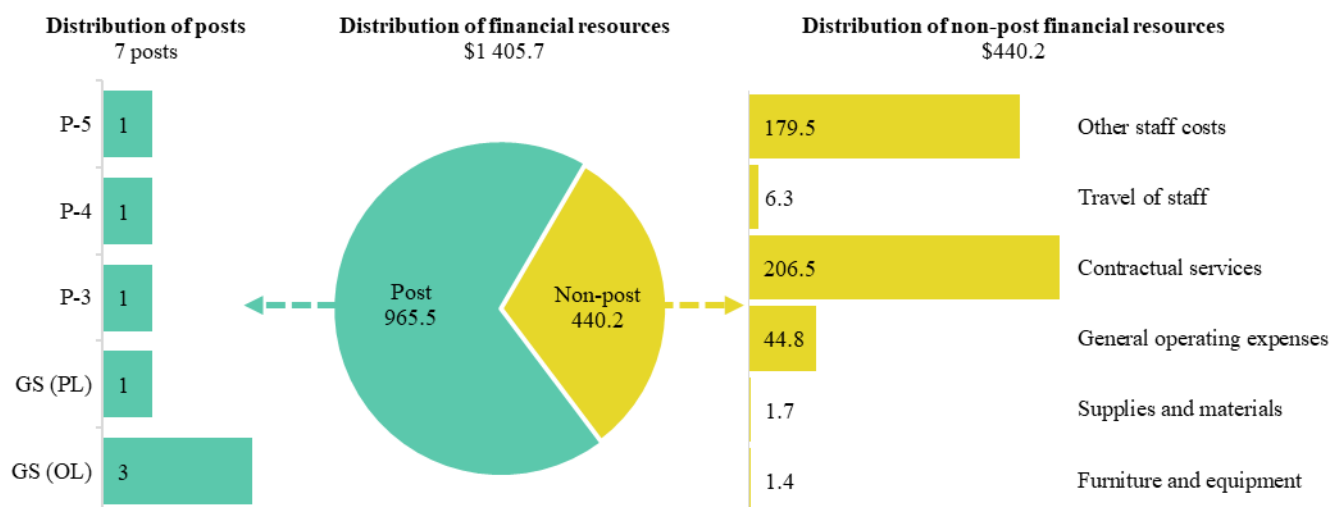
Other assessed resources
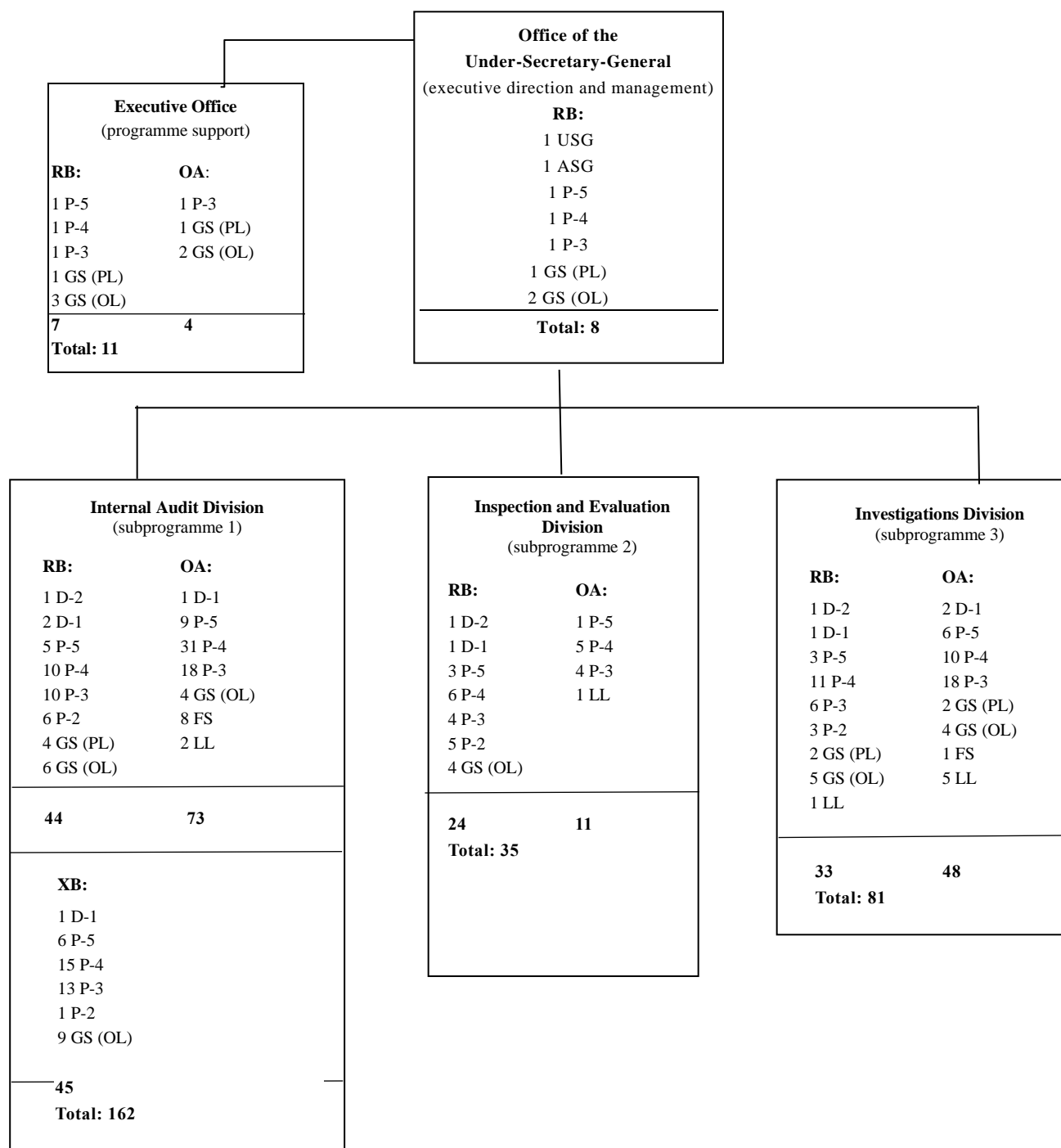
30.80   Other assessed resources for programme support are estimated at $723,300 and would provide for 4 posts, as well as non-post resources. The resources would provide support to activities related to peacekeeping operations. The estimated increase of $6,900 is mainly due to the redeployment of the resources for desk-phone and printers charges from the divisions to the executive office.

Annex I

Organizational structure and post distribution for 2024

**Office of the
Under-Secretary-General**
(executive direction and management)
RB:
1 USG
1 ASG
1 P-5
1 P-4
1 P-3
1 GS (PL)
2 GS (OL)
Total: 8

Executive Office
(programme support)

RB:	**OA**:
1 P-5	1 P-3
1 P-4	1 GS (PL)
1 P-3	2 GS (OL)
1 GS (PL)	
3 GS (OL)	
7	**4**
Total: 11	

Internal Audit Division
(subprogramme 1)

RB:	**OA:**
1 D-2	1 D-1
2 D-1	9 P-5
5 P-5	31 P-4
10 P-4	18 P-3
10 P-3	4 GS (OL)
6 P-2	8 FS
4 GS (PL)	2 LL
6 GS (OL)	
44	**73**

XB:
1 D-1
6 P-5
15 P-4
13 P-3
1 P-2
9 GS (OL)

45
Total: 162

**Inspection and Evaluation
Division**
(subprogramme 2)

RB:	**OA:**
1 D-2	1 P-5
1 D-1	5 P-4
3 P-5	4 P-3
6 P-4	1 LL
4 P-3	
5 P-2	
4 GS (OL)	
24	**11**
Total: 35	

Investigations Division
(subprogramme 3)

RB:	**OA:**
1 D-2	2 D-1
1 D-1	6 P-5
3 P-5	10 P-4
11 P-4	18 P-3
6 P-3	2 GS (PL)
3 P-2	4 GS (OL)
2 GS (PL)	1 FS
5 GS (OL)	5 LL
1 LL	
33	**48**
Total: 81	

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

Annex II

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

Brief description of the recommendation	*Action taken to implement the recommendation*
Advisory Committee on Administrative and Budgetary Questions (A/77/7)	
Para. IX.14 The Advisory Committee concurs with the Independent Audit Advisory Committee regarding the high level of organizational risk associated with information and communications technology. The Committee trusts that updates on the management of such risk and the preparedness of the Internal Audit Division to conduct related reviews and expand its risk coverage through the utilization of digital information, data collection and analysis will be provided in future proposed programme budgets.	The level of resources required to ensure the preparedness of the Internal Audit Division to conduct related reviews and expand its risk coverage is currently being assessed. Furthermore, temporary job openings are being used to bring in additional resources to conduct ICT audits, and subject matter consultants are being recruited to cover internal skills gaps associated with highly technical risk areas, such as uncrewed aerial vehicle system. In addition, OIOS is enhancing the capacity of existing ICT auditors to audit emerging technologies and the fast-evolving cybersecurity threat landscape.
Para. IX.15 The Advisory Committee trusts that an update on the Inspection and Evaluation Division's plans to address its capacity gap in the long term, taking into consideration increased entity self-evaluation activities across the Organization, will be included in the next proposed programme budget.	The Division's annual risk-based evaluation work plan is the primary means through which the Office identifies and prioritizes those assignments required to implement its overall evaluation strategy. The work plan takes into account the existing capacity of the Division, as well as the impact of the Division's efforts aimed at strengthening evaluation across the Organization (including capacity-building workshops and training, promulgation of evaluation guidance material, and methodological advice and guidance on entity evaluation policies and projects), and these determine the nature, scope and timing of planned assignments, as well as the cycle over which the evaluation assurance strategy can be implemented. The Office will use information from the recently completed biennial report, which assessed the Secretariat-wide evaluation capacity, together with the latest data available from the Division's Secretariat Evaluation Support unit on progress in the strengthening of Secretariat entity-level evaluation, in the next work planning and associated capacity gap analyses.

Brief description of the recommendation	*Action taken to implement the recommendation*
Para. IX.21 The Committee recalls that, in view of some of the Investigations Division's long-standing unresolved issues, including the length of time that it takes to complete an investigation, as well as investigators' caseloads, it had recommended that OIOS conduct an external assessment of the Investigations Division in 2021, with the results and the related action plan to be presented in the context of the proposed programme budget for 2022. The Committee trusts that the findings of the assessment, which commenced in January 2022, including the long-awaited remedial action plan, will be provided to the General Assembly at the time of its consideration of the proposed programme budget for 2023 and in the next proposed programme budget.	The final report of the independent panel on the external quality assurance review of the investigations function (completed in 2022) identified possible improvements to the quality assurance processes of investigation reports. An analysis of investigation timelines revealed that the review of investigation reports accounts for 28 per cent of the average investigation's life cycle. As such, an investment in the subprogramme's quality assurance process has the potential to significantly reduce overall completion times, as presented above under planned result 3 of the programme plan of subprogramme 3.

Moreover, the report concluded that improvements to work planning, tracking of case progression and prioritization of cases according to predicted completion timelines would have a positive impact on timeliness. The subprogramme is embarking on a project with the Office of Information and Communications Technology to deliver a bespoke case management system to support these processes.

In addition, the subprogramme is conducting further analysis to identify resource gaps, with a view to improving caseload distribution and reducing completion times. |