

THE STRATEGIC PLAN

2020-2023

EXECUTIVE BOARD OF UN-HABITAT

Second session of the year 2021
15 -16 November 2021

AGENDA ITEM 9

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UN-Habitat Accountability and Overview



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| Overview of the UN-Habitat Accountability

- Office of Internal Oversight - Conducts both internal audits and investigations
 - A/75/301 (Part I) — Covers the period 01 July 2019 to 30 June 2020
 - A/75/301 (Part II) — Covers the period 01 July 2020 to 31 December 2021
- Board of Auditors conduct two audits annually
 - Interim Audit — October — November each year. UN-Habitat has just concluded the Interim Audit on 10 November 2022
 - Financial Statement Audit April each year
- Each year the United Nations Human Settlements Programme: Financial Report and Audited Financial Statements for the year ended 31 December is produced under reference A/NN/5/Add.9, where NN is the General Assembly Session. The current report is A/76/5/Add.9.
- Joint Inspection Unit
- The JIUs mandate is to look at cross-cutting issues and to act as an agent for change across the United Nations system. It works to secure management and administrative efficiency and to promote greater coordination both between UN agencies and with other internal and external oversight bodies. JIU provides support in the context of these agencies' oversight function regarding human, financial and other resources. In its reports and notes, JIU identifies best practices, proposes benchmarks and facilitates information-sharing throughout all the organizations of the UN system that have adopted its Statute.
- JIU conducted has conducted an evaluation of UN-Habitat Administration and a joint evaluation that included UN-Habitat on Implementing Partners



| Overview of the UN-Habitat Accountability Continued

- The UN-Habitat accountability framework is comprised of:
 - Governance — This is provided by multiple United Nations Secretariat and UN-Habitat Committees
 - UN-Habitat Assembly — Review and approval of the UN-Habitat Strategic Plan
 - UN-Habitat Committee of Permanent Representatives (CPR) — Completed in June 2021 the mid-term review of the Strategic Plan 2020 - 2023
 - Strategic Programme & Budgeting — Executive Board annual review of the Programme of Work and Budget (Agenda Item 5)
 - Results Performance Management — Executive Board annual review of the normative and operational activities of UN-Habitat, including reporting on the programmatic activities of the Programme in 2021 (Agenda Item 7)
 - System of Internal Control — Part of the Executive Director's annual compact with the Secretary-General beginning in 2021
 - Independent Oversight Bodies — Covered in the next slide
 - Ethical Standards & Integrity — UN-Habitat Ethics Training and Review has been undertaken by the UN Ethics Office in November 2021
- Enterprise Risk Management - UN-Habitat is in the process of developing our organization specific Risk Register



- **United Nations Human Settlements Programme**

70. OIOS issued one audit report ([2019/093](#)), one investigation report and one investigation advisory report to the United Nations Human Settlements Programme (UN-Habitat).
71. In the audit of the UN-Habitat Regional Office for Africa ([2019/093](#)), OIOS indicated that controls relating to programme implementation, monitoring and reporting needed to be strengthened. The Regional Office needed to expedite the development of an action plan to ensure efficient and effective implementation of the programme of work across sub-Saharan Africa. The monitoring and reporting framework had to be reviewed to align reporting with the expected results and ensure that progress on output and expected accomplishments was reported appropriately. The Regional Office needed to ensure that its projects were assessed in accordance with UN-Habitat's evaluation policy and that selection and retention of implementing partners was based on due diligence and regular performance reviews. Projects needed to be reviewed periodically in order to prompt action to close completed projects. The Regional Office for Africa has initiated an action plan to implement the OIOS recommendations.



| A/75/301/Add.1

- United Nations Human Settlements Programme

Audit Reports	Issue date	Audit report subject	Number of recommendations	
			Critical	Important
UN-Habitat	31/10/2019	Regional Office for Africa (2019/093)	0	8

Investigation Reports	Issue date	Report subject
UN-Habitat	18/06/2020	Investigation report on unauthorized outside activity by a staff member
UN-Habitat	23/06/2020	Advisory report on actions taken in response to the reported harassment of staff members



The 2020 Board of Auditors report, contains a total of 88 Audit Recommendations broken down as below:

- 25 Audit Recommendations emanating from the BOA 2020 audit
- 63 Audit Recommendations under-implementation form audits of UN-Habitat in prior years.

The following is a status update as at 15 November 2021:

- 7 of the 25 (28%) Audit Recommendations of 2020 have been closed by the BOA during the Interim Audit just concluded
- 24 of the 63 (38%) Audit Recommendations of prior years have also been closed this year

The BOA has accepted in total supporting documentation to close 31 of 88 (35%) Audit Recommendations





UN-Habitat Evaluation Implementation



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| 9(b) IMPLEMENTATION AND FOLLOW-UP OF EVALUATION REPORTS IN UN-HABITAT

- The shared report, HSP/EB.2021/INF/5, was prepared in response to the request from the Executive Board Bureau, following discussions on the two Joint Inspection Unit (JIU) review reports on (i) blockchain applications and (ii) mainstreaming environmental sustainability across the UN organizations, in May 2021.
- The report is also in line with Executive Board's Mandate of overseeing compliance of the UN-Habitat evaluations and supporting audit functions
- The report highlights evaluation function at UN-Habitat, types of the evaluations conducted, issues of evaluation capacity, evaluation planning and budgetary issues, implementation, follow-up to implementation of evaluation recommendations. It also highlights the constraints of the evaluation function and suggested issues to be considered by the Executive Board to further improve the evaluation function.



| IMPORTANCE OF EVALUATION

• INCREASED DEMANDS OF EVALUATION

- Increasing demand for demonstration of results, accountability and transparency in the context of the scarce resources

AGENDA 2030 NUA

- Increased importance of evaluation in relation to the SDGs, the NUA

UN MANAGEMENT REFORMS

- Evaluation Office established in the office of the Secretary General to focus on system-wide evaluations
- New Administrative Instruction for evaluation in the UN Secretariat: ST/AI/2021/3 of August 2021 aims at strengthening of evaluation capacity in the UN-Secretariat

UN-HABITAT REFORMS, STRATEGY AND WORK PROGRAMME

- New reform, Strategic plan 2020-2023, its work-programmes and budgets emphasise accountability, transparency, effectiveness and impact of UN-Habitat's work



| EVALUATION FUNCTION AT UN-HABITAT

- The Independent Evaluation Unit (IEU) is the custodian and the central coordinating unit of UN-Habitat evaluation function, was established in 2012.
- The IEU has the mandate to plan, manage, conduct, report, disseminate and follow-up UN-Habitat evaluations.
- In addition it actively involved in evaluation professional groups, including United Nations Evaluation Group to build evaluation capacity in the UN system and at country level.
- It also supports evaluations conducted by the Office of Internal Oversight Services (OIOS) and Joint Inspection Unit (JIU).



| TYPES OF EVALUATIONS IN UN-Habitat

**Evaluations
conducted by
Joint Inspection
Unit (JIU)**

**Evaluations
conducted by the
OIOS**

**Evaluations
commissioned by
UN-Habitat**

**Verifications
initiated by donors**



| COMMON TYPES OF EVALUATIONS COMMISSIONED BY UN-HABITAT

Categorized on what is evaluated, UN-Habitat conducts

- Policy evaluations;
- Strategy evaluations;
- Project and programme evaluations;
- Institutional evaluations;
- Thematic evaluations;
- Country evaluations;
- Event evaluations;
- Impact evaluations.

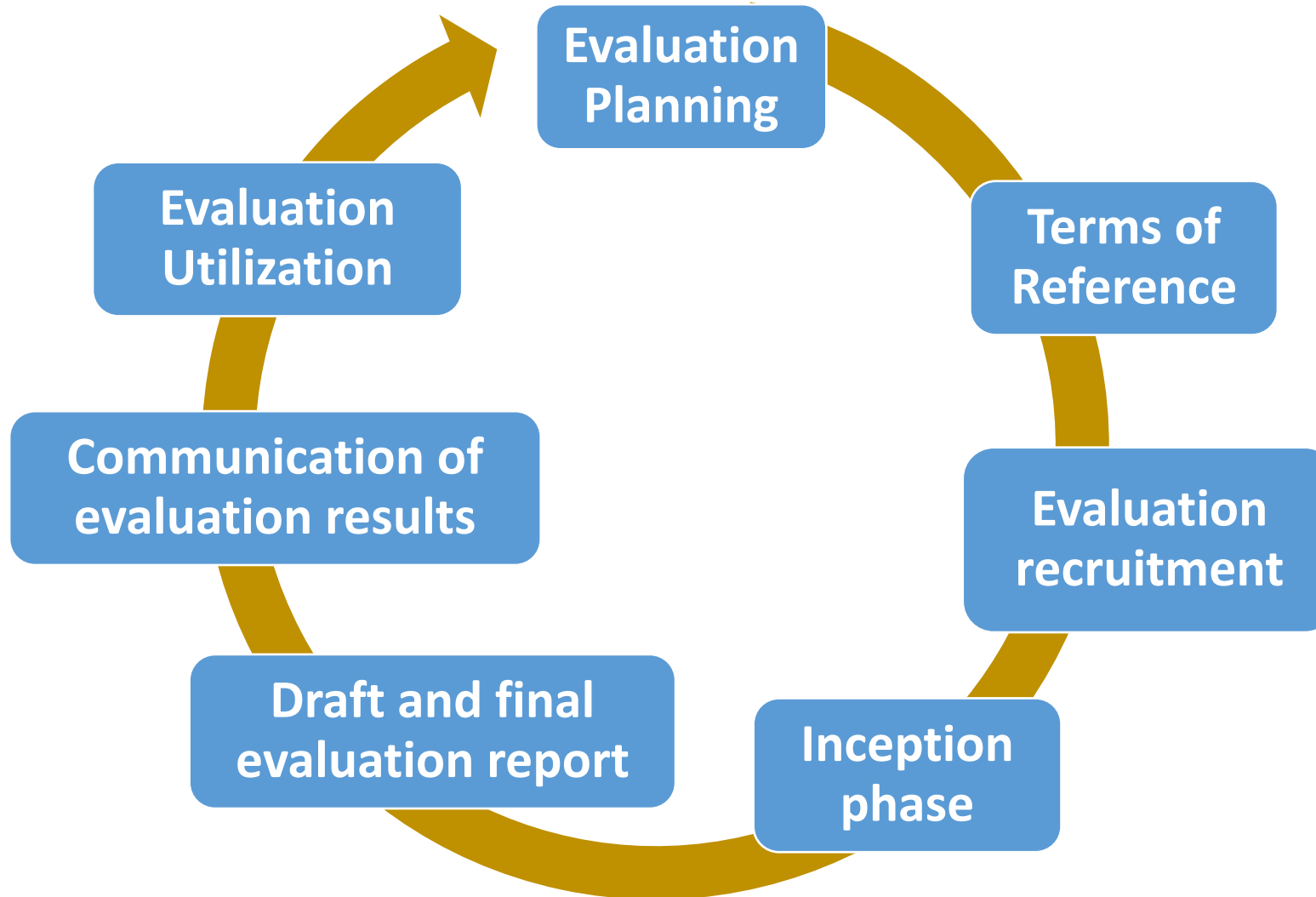


| Evaluation preparation and implementation

- Preparation of the evaluation annual plan.
- Evaluation topics included in the evaluation plan take into account the evaluations mandated through the resolutions of the governing bodies, the requirements of donors, UN-Habitat management and other development partners, planned external evaluations to be undertaken by the OIOS and the JIU
- Evaluation topics approved in the UN-Habitat annual evaluation plan are managed by the Independent Evaluation Unit.
- The evaluations are conducted by external evaluation consultants that have not been involved in the planning or implementation of what is being evaluated
- Each evaluation conducted follows an evaluation process from its planning through its use and follow-up to the implementation of evaluation reformations.



| THE EVALUATION PROCESS



| Follow-up to implementation of the evaluation recommendations

- UN-Habitat evaluation reports, produced by external evaluation consultants are made public on UN-Habitat external evaluation website www.unhabitat.org/evaluation
- All UN-Habitat evaluations conducted by external evaluators must have a management response on overall evaluation report and clearly indicating whether the UN-Habitat management accepts, partially accepts or rejects the evaluation recommendations.
- UN-Habitat has implemented a web-based evaluation recommendation tracking system to monitor and follow up on the implementation of evaluation recommendations. By December 2020, UN-Habitat was tracking 456 evaluation recommendations from 54 evaluations.
- JIU recommendations relevant to UN-Habitat and its legislative and governing bodies are tracked using the Joint Inspection Unit's web-based tracking system.
- Likewise, evaluation and audit recommendations of the OIOS, and Board of Auditors audit recommendations are followed up and updated using the recommendation monitoring system of the OIOS. For the seven recommendations which resulted from the OIOS evaluation of UN-Habitat programme in 2005, the triennial review of 2018 found UN-Habitat had fully implemented 6 recommendations and the seventh recommendation was partial implemented



| CONSTRAINTS OF THE EVALUATION FUNCTION

- **Better use for evaluations as a basis for accountability, to demonstrate results achieved by the organizations; and to contribute to enhanced learning and improving future UN-Habitat policies, strategies, projects and programmes as well as processes need to improve.**
- **Limited financial and human resources for evaluation function, with increasing demand for evaluations**
- **Funding of evaluation function tied to projects and programmes and compromises independence of the evaluation function**



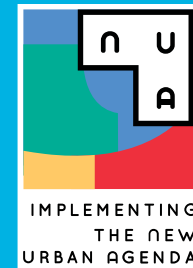
| ISSUES THAT MAY BE CONSIDERED BY THE EXECUTIVE BOARD

1. In fulfilling its mandate of strengthening the accountability, transparency, efficiency and effectiveness of UN-Habitat evaluations, as well as overseeing their compliance, the Executive Board may wish to take note of the present report and recommend actions to further strengthen UN-Habitat's evaluation function.
2. The Executive Board may also wish to decide to make “**consideration of evaluation reports**” a standing sub-item under the appropriate substantive agenda for its future meetings.
3. In recognition of the insufficient capacity and underfunding of the evaluation function, the Executive Board may wish to prioritize support to address the challenge of the capacity gap of the UN-Habitat evaluation function.



Thank you

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