

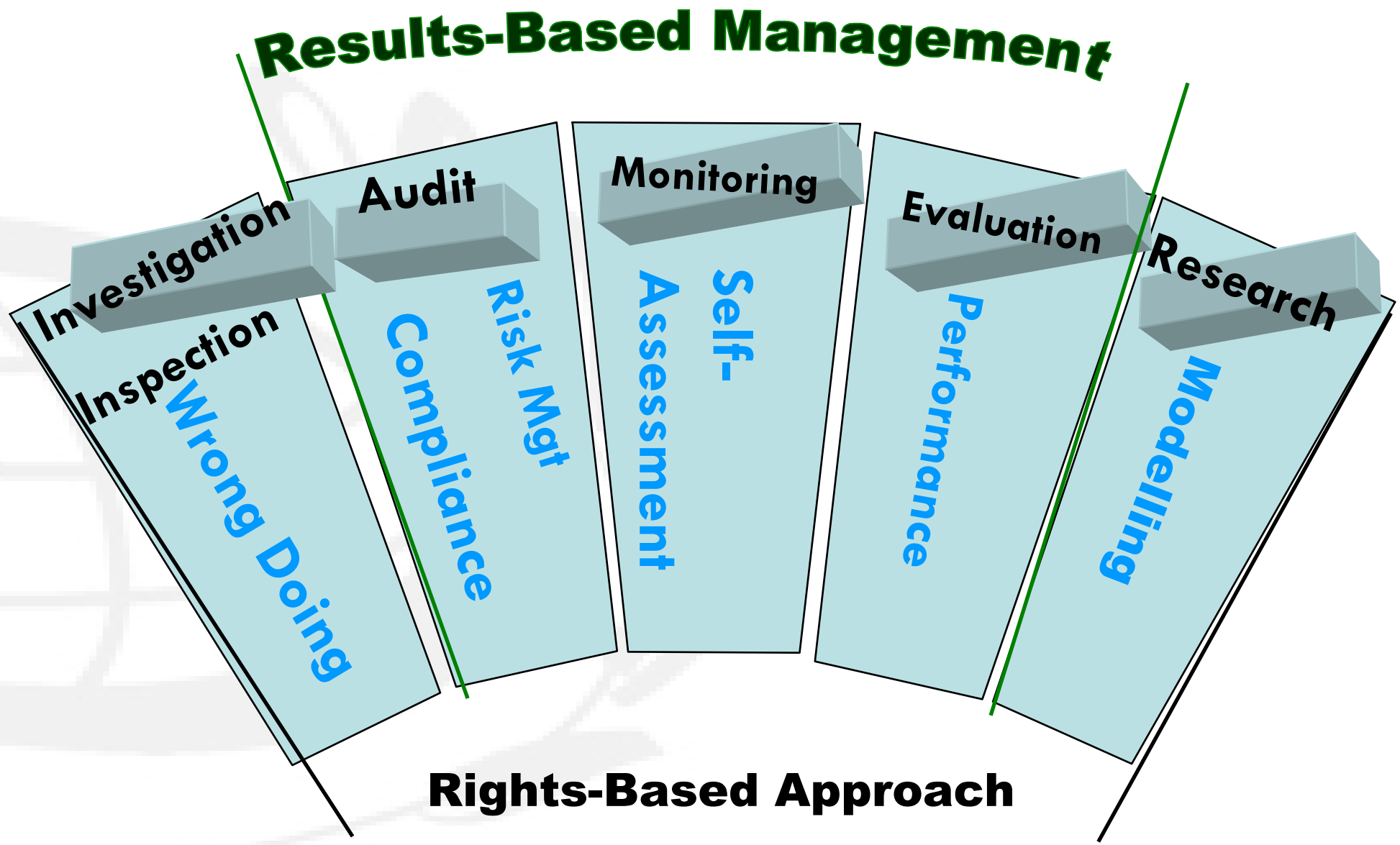
MONITORING, EVALUATION AND AUDIT FUNCTIONS AT UN-HABITAT

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- **Who performs the oversight functions**
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OVERSIGHT SPECTRUM



MONITORING, EVALUATION & AUDIT ARE PART OF THE OVERSIGHT SPECTRUM

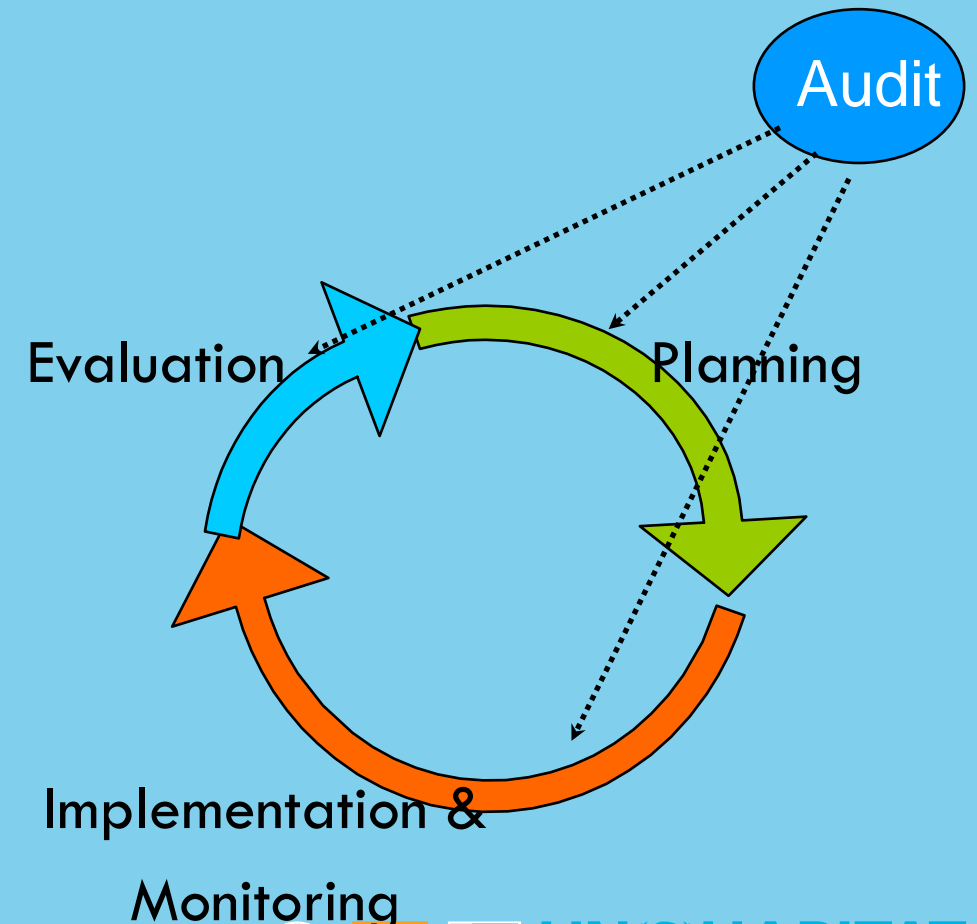
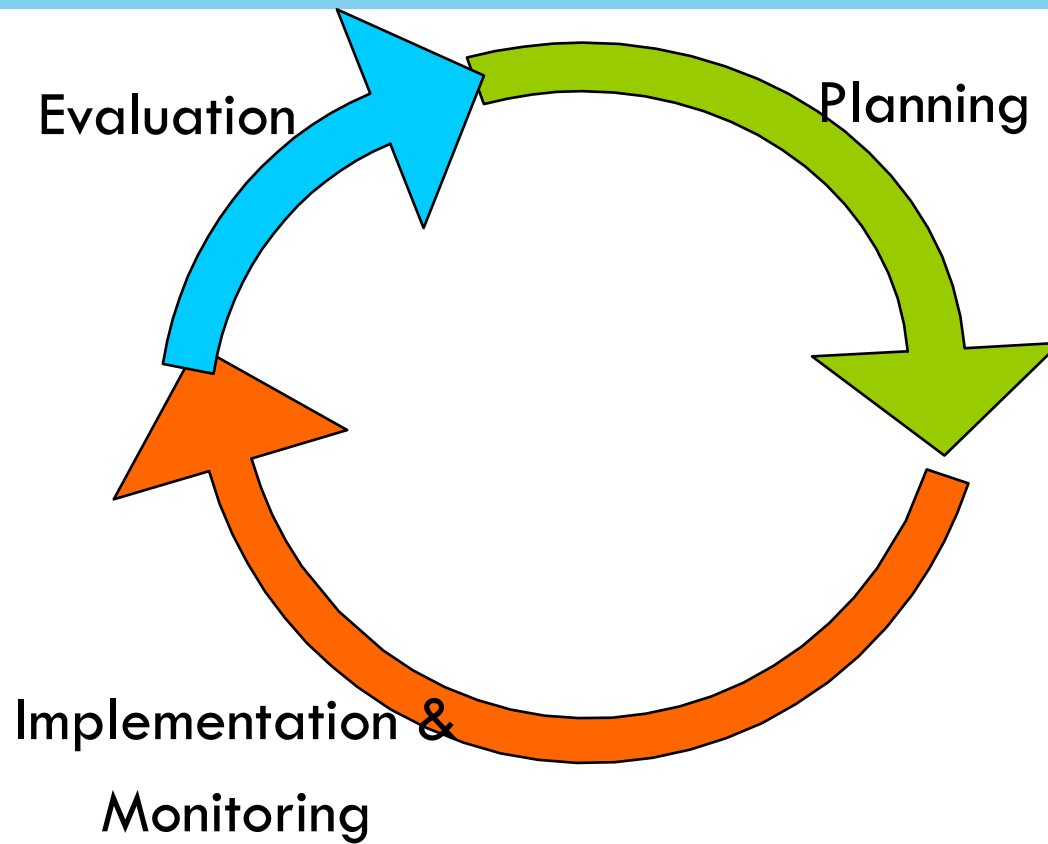
Investigation, inspection, audit, monitoring evaluation and research functions are more understood as different oversight activities. Each function has different focus, from the control of wrong doing at one hand to generation and contribution to knowledge generation on the other end.

- **Monitoring** is continuous function that uses the systematic collection of data on specific indicators to provide management and stakeholders of ongoing intervention with indications of the extent of progress and achievement of planned objectives and progress in the use of allocated funds.
- **Evaluation** is An evaluation is an assessment, as systematic and impartial as possible, of an activity, project, programme, strategy, policy, topic, theme, sector, operational area, institutional performance, etc. It focuses on examining the results chain, processes, contextual factors and causality, in order to understand achievements or the lack thereof. The aim is to determine the relevance, fulfillment of objectives, operational efficiency, effectiveness, impact, sustainability, coherence and contributions of the UN system. An evaluation should provide evidence-based information that is credible, reliable, and useful, enabling the timely incorporation of findings, recommendations and lessons into the decision-making processes of the Organizations of the UN System and its Members.
- **Auditing** is an independent, objective assurance activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Fundamental distinction between Audit and M&E

M&E are part of the Project Management Cycle

Audit is Independent from Management Cycle



MANDATE FOR MONITORING, EVALUATION AND AUDIT

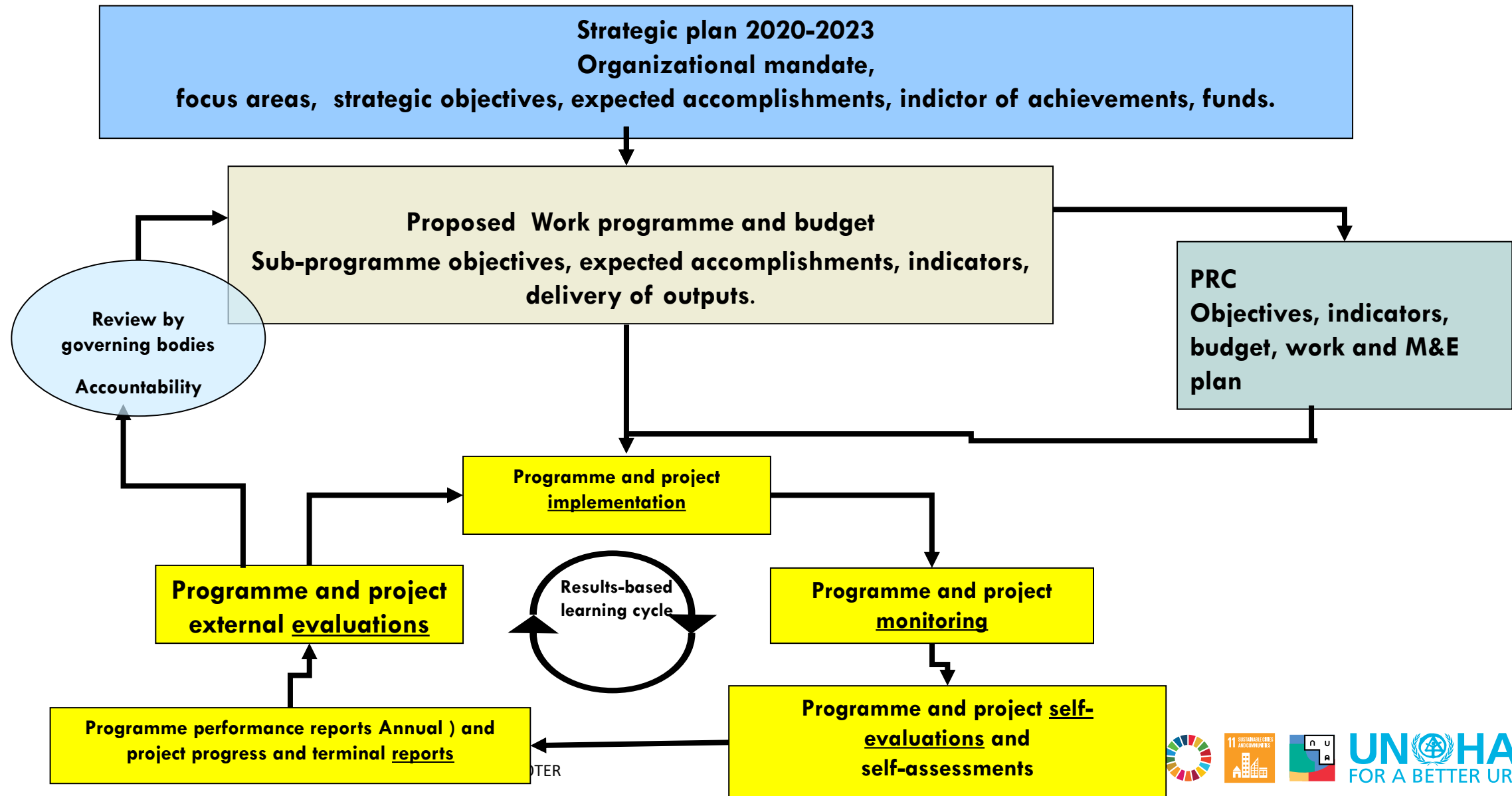
The Regulations and Rules that currently govern Programme Planning, Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation of United Nations activities were first adopted by the UN GA in 1982. They promulgated on 19 April 2000 in the Secretary General's bulletin (PPBME) and revised in 2018 (ST/SGB/2018).

Because of the heterogeneity of mandates of the UN System organizations, covering normative, analytical and operational activities, combined with the requirement for monitoring, evaluation and audit to be carried out at different levels within each organization, each organization has developed policy and frameworks to guide the conduct of monitoring and evaluation activities. For UN-Habitat it developed the UN-Habitat Monitoring and Evaluation Guide in 2003, the UN-Habitat Evaluation policy in 2013, and the UN-Habitat Evaluation Manual in 2018. These guidance documents can be accessed through UN-Habitat Evaluation website: www.unhabitat.org/evaluation

The Financial Regulations and Rules of the United Nations provide that the audit function is performed by both internal and external auditors, in accordance with the audit principles. They provide Member States with reasonable assurance that: the activities of the organizations are fully in accordance with legislative mandates; the funds provided to the organizations are fully accounted for; and the activities of the organizations are conducted in the most efficient and effective manner.



HOW & WHO PERFORMS THE OVERSIGHT FUNCTIONS?



| HOW & WHO PERFORMS THE OVERSIGHT FUNCTIONS?

The Joint Inspection Unit (JIU) is the only independent external oversight body of the United Nations system mandated to conduct external evaluations, inspections and investigations system-wide. The topics of evaluations undertaken takes into account the work done and planned by other oversight bodies, including the OIOS.

JIU provide independent reviews through inspections and evaluations aimed at improving management and methods and at achieving greater coordination between organizations. Its reports are addressed to the one or more organizations concerned or to all the organizations when the subject is of interest to UN System-wide. Notes and confidential letters are submitted to executive heads for their own discretionary use.

The programme of work of the JIU is established following a consultative process with its main stakeholders. The programme of work for 2022 includes five system-wide projects and one management and administration review of UNFPA. The review of UN-Habitat management and administration was planned for 2021 and its is on going.

JIU Inspectors have the broadest powers of investigation in all matters having a bearing on the efficiency of services and proper use of resources.

The Office of Internal Oversight services (OIOS)

The OIOS is the internal oversight body of the UN system mandated to provide the internal evaluation of the UN Secretariat. In addition, it provides inspection, audit, and investigation services. Its evaluation focus is on broad issues of relevance, effectiveness, efficiency and impact of Secretariat programmes and activities. Evaluations undertaken include:

Programme evaluations that assess single UN entity's programme or subprogramme, at least once in 8 years. The last evaluation of UN-Habitat was conducted in 2015. The evaluation gave seven recommendations that were all implemented by 2019.

Thematic evaluations that assess crossing cutting themes across the UN entities or programmes, for example, "the evaluation of the prevention, response and victim support efforts against sexual exploitation and abuse by United Nations Secretariat staff and related personnel, 2021."

Biennial Studies of evaluation function which seek to strengthen evaluation capacity of UN-entities. The studies are accompanied by the evaluation dashboard for each entity. Evidence from the 2018-2019 dashboard reveal that UN-Habitat evaluation function has structures, tools and systems in place and it produces good quality reports. However, its capacity gaps in terms of staffing and finances still remain.

Triennial reviews are follow-up studies assessing the implementation of recommendations made in the General

| Independent Evaluation Unit (IEU), UN-Habitat

IEU Is the custodian and the central coordinating unit of UN-Habitat evaluation function. It was established in 2012. The Unit has the mandate to plan, manage, conduct, report, disseminate and follow-up UN-Habitat evaluations. It also supports evaluations conducted by the Office of Internal Oversight Services (OIOS) and Joint Inspection Unit (JIU).

UN-Habitat Uses external evaluation consultants to conduct its evaluations. These evaluations can be requested by Member States through resolutions of the EB or the Committee of Permanent Representatives (CPR), donors, other partners or UN-Habitat management.



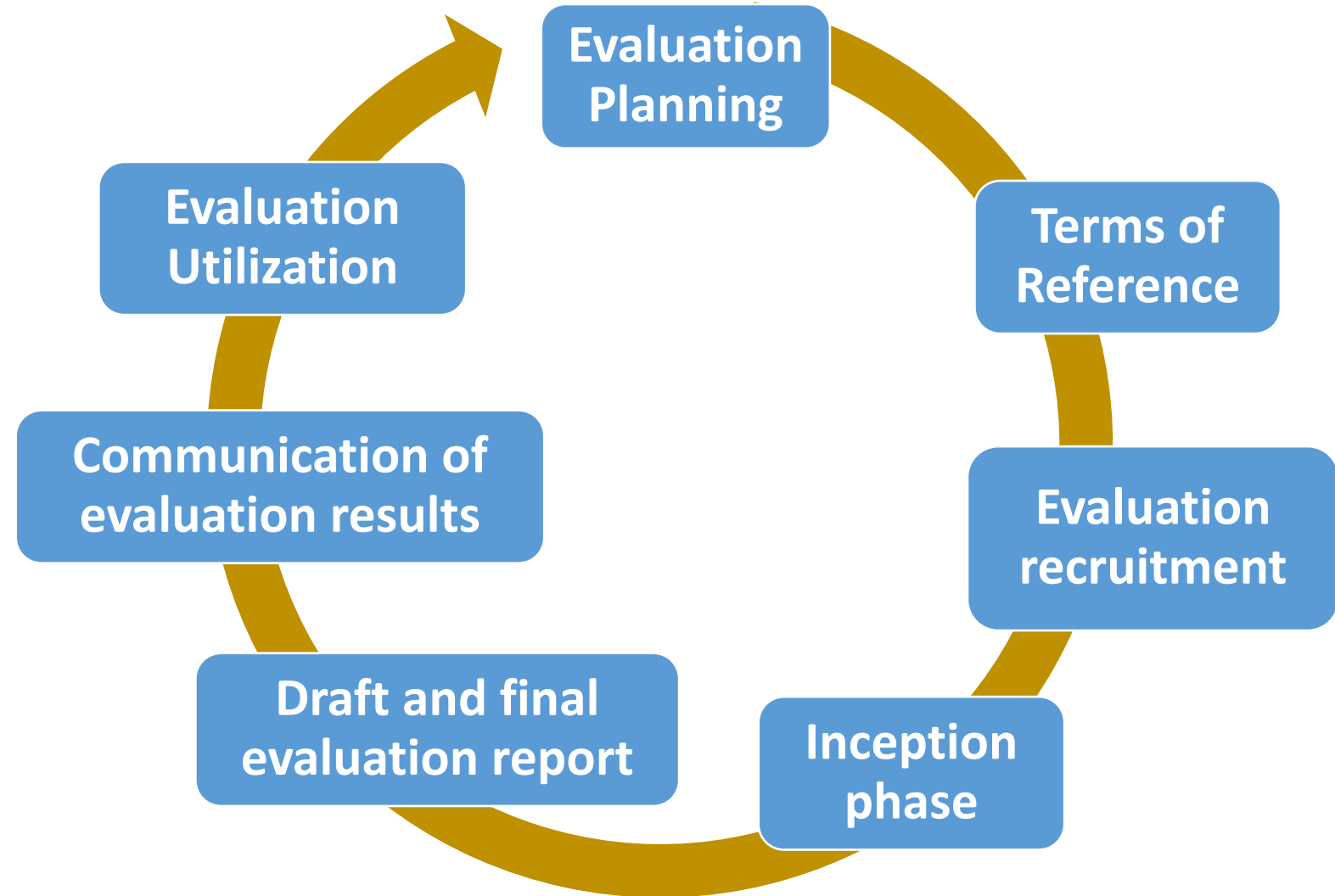
| Common types of evaluations commissioned by un-habitat

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.



The evaluation process



| How & who performs the audit function?

The United Nations Board of Auditors (Board) was established by the General Assembly of the United Nations in 1946, to provide external audit to the UN and its Funds and Programmes.

Since then, regularly three heads of the Supreme Audit Institutions of the Member States of the UN have been appointed by the General Assembly to conduct independent audits, based exclusively on the audit evidence obtained in accordance with the International Standards.

The Board has an essential duty to contribute to enhance accountability, transparency and governance of the United Nations and its Funds and Programmes.

The BOA performs external audits of the accounts of the UN and its funds and programmes. It reports its findings to the General Assembly

The BOA supports the UN in its development of strategic thinking, improved governance, accountability and transparency, and in the delivery of its services on the ground

The external auditors are elected on a rotational basis from the Auditors-General of Member States who are also the Heads of their Supreme Audit Institutions.

Who does the internal audit?

- The OIOS does the internal auditing function of the UN Secretariat for objective assurance and advisory activity designed to add value and improve the Organization's operations.
- The audits carried out in accordance with the International Standards for the Professional Practice of Internal Auditing.
- OIOS coordinates regularly with other UN oversight entities, including the [Board of Auditors](#) and the [Joint Inspection Unit](#), to ensure that potential duplications and overlaps in the conduct of oversight work are avoided and to minimize gaps in oversight coverage.
- For example this month, OIOS issues an Audit report of the response to the COVID-19 pandemic at the United Nations Office at Nairobi, the United Nations Environment Programme, and the United Nations Human Settlements Programme



IMPORTANCE OF OVERSIGHT FUNCTIONS

INCREASED DEMAND OF OVERSIGHT FUNCTIONS

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

AGENDA 2030 NUA

- Increased importance of Oversight functions in relation to the SDGs, the NUA

UN MANAGEMENT REFORMS

- SG reforms has emphasised improved management, accountability and
- 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 emphasize accountability, transparency, effectiveness and impact of UN-Habitat's work



ROLE OF MEMBER STATES IN THE OVERSIGHT FUNCTIONS

Member States have the responsibility for oversight in the organizations of the United Nations system. For UN-Habitat, this is well captured in the mandate of the Executive Board of the UN-Habitat, for strengthening the accountability, transparency, efficiency, effectiveness as well as overseeing compliance of UN-Habitat evaluations and supporting audit functions.

Oversight functions being an integral part of the UN system it to provide member states with assurance that:

- The activities of the organizations are fully in accordance with legislative mandates
- The funds provided to the organizations are fully accounted for;
- The activities of the organizations are conducted in the most efficient and effective manner;
- The staff and all other officials of the organizations adhere to the highest standards of professionalism, integrity and ethics.



THANK YOU!

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