



UN-HABITAT

MONITORING, AUDITING AND EVALUATION FUNCTIONS IN THE UNITED NATIONS SYSTEM

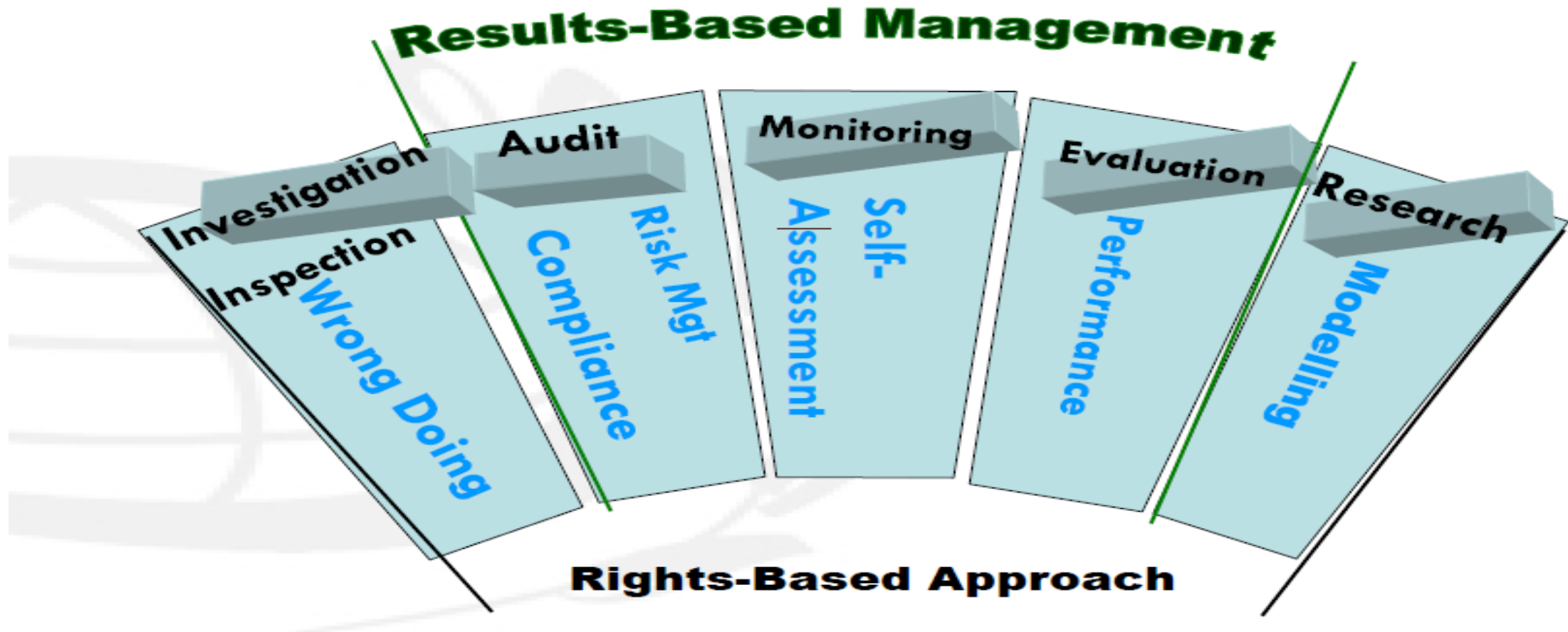
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Why MONITOR, EVALUATE AND AUDIT IN THE UN SYSTEM?

- Monitoring, Audit and Evaluation Functions are part of oversight spectrum in the UN system.
- A basis for transparency and accountability
- Promote learning by understanding what works and does not work
- Provide evidence for better decision-making
- They generate knowledge about specific interventions
- Generate confidence amongst Member States and Donors.

OVERSIGHT SPECTRUM



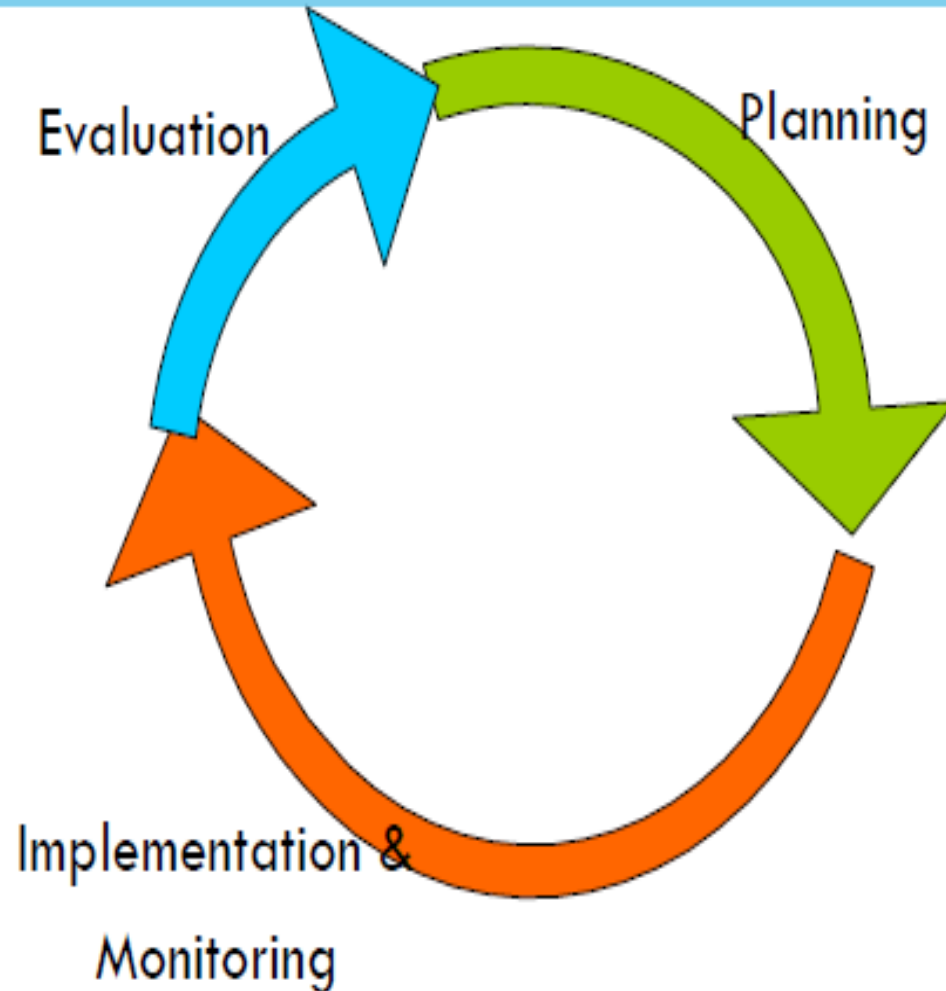
- In performing Monitoring, evaluation and audit, a Results- Based management (RBM) approach, focusing on achieving results; and Human Rights approach as a crossing-cutting issue in all UN activities are applied.

MONITORING, EVALUATION AND AUDIT ARE COMPLIMENTARY BUT DISTINCT FUNCTIONS

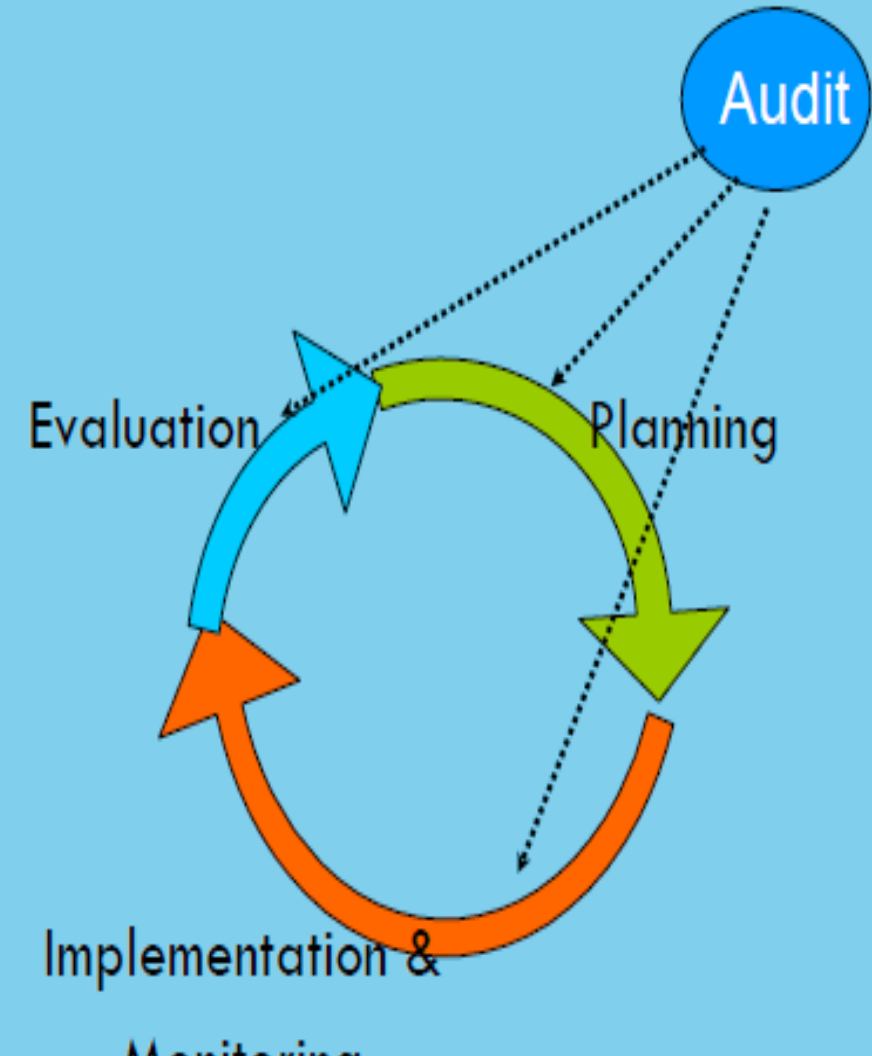
- **Monitoring** is a continuous function for collecting data on specified indicators to provide information on an ongoing intervention with indications of the extent of progress in achieving of planned results.
- **Evaluation** is an assessment that seeks to determine as systematically and objectively as possible the relevance, efficiency, effectiveness, coherence, impact and sustainability of an on-going intervention.
- **Audit** is an objective activity to determine if there is an adequate and effective system of internal controls for providing reasonable assurance with respect to compliance with rules and regulations; efficiency in use of resources; and effectiveness of programme management for achieving stated objectives. It takes dimensions of **compliance audits; Performance audits; and Management audits.**

FUNDAMENTAL DISTINCTION BETWEEN M&E AND AUDIT

M&E are part of the Project Management Cycle



Audit is Independent from Management Cycle



MANDATE TO MONITOR, EVALUATE AND AUDIT

Monitoring and Evaluation

- Monitoring & Evaluation have been mandated activities of the UN since early 1980s. The Regulations and Rules that govern Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation (PPBME) were first adopted by the UN General Assembly in its resolution 37/234 of December 1982.
- They were promulgated in the Secretary General's bulletin ST/SGB/2000/8 in April 2000 and revised in ST/SGB/2018/3 in June 2018.
- There also policies and Administrative Instructions that guide the conduct of monitoring and evaluation.

Audit

- By Resolution 74 (I) of 7 December 1946, the General Assembly established the United Nations Board of Auditors to audit the accounts of the United Nations organization and its funds and programmes and to report its findings and recommendations to the UN GA through the Advisory Committee on Administrative and Budgetary Questions (ACABQ)
- Reaffirming the role of the Board of Auditors, as an external control mechanism, Resolution A/RES/48/218B establish an Office of Internal Oversight Services (OIOS) which conducts internal audits, evaluations, inspections and investigations of the UN Secretariat.

WHO CONDUCTS M&E IN UN SYSTEM?

- I. Business Transformation and Accountability (BTA) Division** in the Department of Management Strategy, Policy and Compliance (DMSPC) – Monitoring
- II. The Office of Internal Oversight services (OIOS)** – Internal Evaluation and Audit in the UN Secretariat.
- III. United Nations Board of Auditors (BOA)** - External audit
- IV. The Joint Inspection Unit (JIU)** – External evaluations/Reviews.
- V. V. UNSDG System-Wide Evaluation Office (SWEO)** – Evaluations relating to 2030 Agenda & its SDGs
- VI. Monitoring and evaluation are also conducted at agency level– UN-Habitat**

MONITORING IN UN-HABITAT

- Because of the heterogeneity of mandates of UN organizations, covering normative, analytical and operational activities, combined with the requirement of monitoring, evaluation and audit to be carried out at different levels, each organization has developed policy and frameworks to guide the conduct of monitoring, evaluation and audit activities.
- For UN-Habitat, **Monitoring** is the responsibility of the **Strategic Planning and Monitoring Branch**, it is allocated in the Division of External Relations, Strategy, Knowledge and Innovations (ERSKI). The Branch is responsible for monitoring and reporting on implementation of annual work plans and the strategic plans. Every year annual report for the implementation of the strategic plan is produced and shared and discussed with the Executive Board.
- Projects and Programmes are monitored and reported through Integrated Planning, Monitoring and Reporting (IPMR) system, the responsibility of project managers.

EVALUATION IN UN-HABITAT

- Independent Evaluation Unit (IEU) is the custodian for UN-Habitat evaluation function.
- 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 independent external evaluation consultants to conduct its evaluations.
- Different types of evaluations are conducted by UN-Habitat including,
 - Strategy and policy evaluations;
 - Subprogramme evaluations
 - Project and programme evaluations;
 - Institutional/Corporate evaluations;
 - Thematic evaluations;
 - Country Portfolio evaluations;
 - Cluster evaluations
 - Impact evaluations.

AUDIT IN UN-HABITAT

- The **Oversight and Internal Controls Unit (OICU)**, located in the Division of Management and Compliance Services (MACS), is the UN-Habitat focal point office for both internal audit (OIOS) and external audits (BoA) for UN-Habitat.
- The Unit assists auditors during the planning and execution of audits as well as following -up on the implementation of both internal and external audit recommendations.

ROLE OF MEMBER STATES IN THE OVERSIGHT FUNCTIONS

Member States have the responsibility of oversight in the organizations of the United Nations system. For UN-Habitat, this is well captured in the in the rules of procedure of United Nations Habitat Assembly, under rule 24, where among other roles, Executive Board is responsible for:

- Overseeing the implementation of the normative and operational activities.
- Ensuring accountability, transparency, efficiency and effectiveness of the organization.
- Overseeing compliance of UN-Habitat evaluations and supporting the audit function.

CONCLUSION

- Demands and calls for greater accountability and transparency, enhanced effectiveness, results and impact from development interventions are increasing. Monitoring, evaluation and audit are powerful tools to be used to respond to these demands. However, resources and capacity for functions are not commensurate with their mandates to perform effectively.
- Your suggestions and support to these oversight functions in UN-Habitat , as we journey through the new world of Artificial Intelligence, will be appreciated.



Thank you!



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