UNESCO

United Nations
Educational, Scientific and
Cultural Organization

Organisation
des Nations Unies
pour l'éducation,
la science et la culture

Organización
de las Naciones Unidas
para la Educación,
la Ciencia y la Cultura

Организация
Объединенных Наций по
вопросам образования,
науки и культуры

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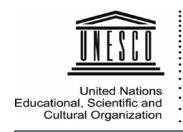
联合国教育、
科学及文化组织

**Internal Oversight Service
Audit Section**

IOS/AUD/2014/PTT/01
Original: English

IOS Observations on UNESCO's Monitoring Processes

January 2014

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United Nations
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Internal Oversight Service

IOS Observations on

UNESCO's Monitoring Processes

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Background

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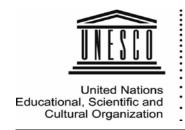United Nations
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Internal Oversight Service

We monitor projects and activities to:

- Ascertain progress and efficiency

- Identify and address implementation problems

- Reliably inform stakeholders (governing bodies, donors, beneficiaries and senior management)

- Learn and refine future projects and activities

Background

Effective monitoring is based on:

- Well defined projects, activities and results

- Rational intervention logic

- Relevant and reliable data

- Institutional commitment and capacity

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Achievements

Internal Oversight Service

➢ Successfully positioned and continued to refine RBM and associated reporting

• Progressive decrease in number of Expected Results at MLA level

➢ Increased functionality of SISTER for framing and reporting of results

• Better articulation of planned outputs in 37 C/5

➢ Instances of good monitoring practices

• Interim milestones & involving partners to facilitate sustainability

Issue 1: Process

Results monitoring: Periodic collection of data on the achievement of planned results at all RBM levels to facilitate reporting (e.g., to the Governing Bodies)

Implementation monitoring: Frequent or ongoing collection of indicator data on activity / project operations (e.g., inputs and milestones) to ascertain whether intended progress is actually occurring

UNESCO's focus (training, guidance, tools and practice) is on results monitoring without sufficient attention to implementation monitoring.

Issue 2: Design

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> UNESCO's portfolio of individual RP activities and EXB projects is characterized by a large number of small interventions:

- Over 60% of RP activities in 36 C/5 have allocations less than $25,000

- Over 35% of EXB projects have allocations less than $250,000

'Micro activities' inherently involve high overhead and low impact

Results formulation and results monitoring of micro activities is <u>inherently inefficient</u> and <u>challenging to aggregate</u> at higher levels (e.g., data is often a mix of outputs and results)

> Programme staff costs remain outside of the monitoring process

Issue 3: Controls

Exception reporting needs strengthening

- The Sector Alert System was discontinued in 2011 with intent to introduce a more effective report. In the interim, various ad hoc monitoring measures have been put in place by sectors; however, these result in inconsistent data and confusion among users.

Issue 3: Controls (cont.)

Data integrity needs improvement

RBM hierarchy involves input at project / activity level that is aggregated at Grouping levels.

- Unclear accountability for validating completeness and reliability of monitoring data has allowed serious implementation problems to perpetuate (e.g., PADTICES Project).

- Definitions also need clarification. Of a sample of 32 projects, 16 were not completed on schedule and required extensions from donors. Of these delayed projects, 15 were assessed in SISTER as having met or exceeded expectations.

Issue 3: Controls (cont.)

Non-compliance or obsolete procedures

- Current procedures require that Sector ADGs prepare quarterly reports to the DG on programme implementation highlighting achievements as well as difficulties and unforeseen events. These reports are not prepared and may not be needed.

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Issue 3: Controls (cont.)

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Monitoring expectations and accountabilities need to be clarified and formalized

- Monitoring is an assumed competency not consistently established in job descriptions of programme specialists.

- The performance management of programme specialists does not consistently and specifically assess the effectiveness of their monitoring role.

Issue 3: Controls (cont.)

Donor reporting should be more efficient and better managed:

- Donor reports are not readily produced from SISTER

- Project reports and other key documents are not systematically stored in SISTER or in a central repository

Issue 4: PMC

Programme Management Committee (PMC) comprising 19 senior staff was intended to meet monthly to, *inter alia*, review:

- Programme performance and monitor overall budgetary implementation

- Policy, procedures and tools for programme monitoring and results reporting, and oversee their implementation

PMC has not met regularly and, though it has considered a wide range of programme issues, has given secondary attention to its monitoring role

Proposed Actions (1/3)

1. PMC / CMWG to designate a small time-bound working group comprised of Programme Sector EOs and BSP to strengthen:

- PMC monitoring function

- Guidance, training, tools and accountabilities for implementation monitoring

2. BFM to re-establish a Sector Alert System

3. BSP to continue efforts to:

- Better define and standardize monitoring data in SISTER

- Reflect RP staff budgets in the planning, monitoring and reporting processes

Proposed Actions (2/3)

4. BSP/CFS to develop:

- A central depository of key EXB project documents using SISTER or alternative tools

- Standard donor reporting template in SISTER (along lines of the recent IOS diagnostic of Extrabudgetary Reports)

5. In the context of the new delegations and field accountabilities (DG/14/03), BSP to strengthen monitoring by clarifying validation expectations at the levels of Head of Field Office and Groupings

*Enhanced Delegation of Authority to UNESCO Field Offices and Revised Reporting Lines

Proposed Actions (3/3)

Internal Oversight Service

6. BSP in collaboration with BKI to assess the viability of SISTER to provide:

- Project management tools

- Real-time adaptability (e.g. programme and budget adjustments) and

- Data inheritance for aggregation at higher RBM levels