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## INTERNAL OVERSIGHT SERVICE (IOS): ANNUAL REPORT 2016

### SUMMARY

The annual report of the Internal Oversight Service (IOS) is submitted pursuant to a standing request by the Executive Board (160 EX/Decision 6.5 and 164 EX/Decision 6.10). It sets out the key achievements of IOS for the concerned year.

The following items are attached as annexes to this report: internal audits completed in 2016 (Annex I), the Internal Audit and Evaluation workplans for 2017 (Annex II), a summary of findings from JIU reports issued in 2016 of interest to UNESCO (Annex III). The annual report of the Oversight Advisory Committee (OAC) to the Director-General is presented in 201 EX/22.INF.

All financial and administrative implications of the reported activities fall within the parameters of the current C/5 document.

Action expected of the Executive Board: Proposed decision in paragraph 59.



## INTRODUCTION

1. The annual report presents the key activities of the Internal Oversight Service (IOS) for 2016 and its work programme for 2017. The report of the Oversight Advisory Committee (OAC) to the Director-General, whose terms of reference call for it to be shared with the Executive Board, is presented in document 201 EX/22.INF.

## OVERVIEW

2. IOS provides a consolidated oversight mechanism covering the functions described below:

**Table 1: Main functions of IOS**

|  |
|--|
| <p><b>Internal Audit</b></p> <p>Audits assess selected operations of Headquarters, Field Offices and information technology systems and make recommendations to improve the Organization's administration, management control and programme delivery.</p> <p><b>Evaluation</b></p> <p>Evaluations assess the relevance, efficiency, effectiveness, impact and sustainability of programmes, projects and operations as well as their coherence, connectedness and coverage.</p> <p><b>Investigation</b></p> <p>Investigations assess allegations of misconduct and irregularities (e.g. fraud, abuse of assets, or harassment). It is the sole entity responsible for investigating misconduct.</p> <p><b>Advisory role</b></p> <p>Advisory services are provided to senior management upon request, ranging from organizational advice to operational guidance.</p> |
|--|

3. IOS adheres to international professional standards<sup>1</sup> for the conduct of its audits, evaluations and investigations. This includes continued reinforcement of its quality assurance processes through the advice of the OAC, external quality assurance reviews of the Internal Audit and Evaluation functions, and the requirement for all staff to be professionally certified and/or trained in their field, in addition to their academic credentials.

4. IOS staff are actively engaged in a number of United Nations system-wide professional networks, including the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions (RIAS); the United Nations Evaluation Group (UNEG); and the United Nations Representatives of Investigations Services (UNRIS). This allows for informal benchmarking and joint standard setting within the context of the United Nations system.

5. IOS is part of a broader oversight mechanism for UNESCO that includes the External Auditor, whose reports are presented directly to the Executive Board, the OAC, and the Joint Inspection Unit (JIU), whose reports are available at [www.unjiu.org](http://www.unjiu.org).

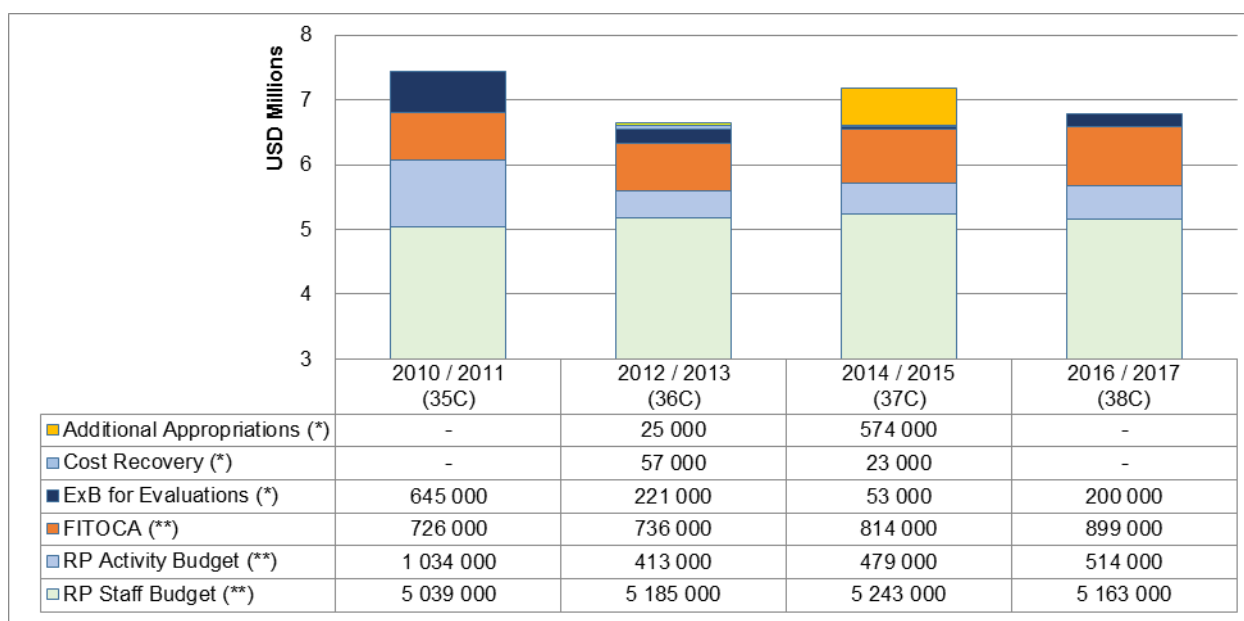
6. International Standards for the Professional Practice of Internal Auditing The international Internal Auditing standards require that UNESCO's chief audit executive must report to a level in the Organization that allows the Internal Audit activity to fulfil its responsibilities and must confirm to the Executive Board, at least annually, the organizational independence of the Internal Audit function. The Director of IOS hereby confirms to the Executive Board that IOS enjoyed full organizational independence in 2016 for its three core functions and was free to fully determine the scope of its work, to undertake assignments and to communicate on its results.

<sup>1</sup> Audits follows the *International Standards for the Professional Practice of Internal Auditing*; Investigation: the *Uniform Guidelines for Investigations*; and Evaluation: the *Norms and Standards for Evaluation in the United Nations System*.

## BUDGET AND STAFFING

7. The activity budget for IOS remains substantially lower than it was before the budget reductions in 2011. While a range of cost-savings measures have been introduced, this has still resulted in increasing lapses in Internal Audit coverage, particularly of field offices. Extrabudgetary contributions and funding received from sectors for specific evaluations have enabled the Evaluation Office to undertake a number of strategically significant assignments that would not have been completed otherwise. IOS operates with 18 staff<sup>2</sup> (16 P and 2 G) in comparison of 23 staff (20 P and 3 G) prior to the crisis.

**Table 2: IOS Budget Evolution**



Source: (\*) FABS – Regular Programme Budget and (\*\*) C/5 Expenditure Plans

## INTERNAL AUDIT

8. IOS conducts independent and objective internal audits designed to improve the effectiveness and efficiency of UNESCO operations, all while helping the Organization attain objectives and results. An Internal Audit Charter and Policy defines the Internal Audit function's purpose, authority and responsibility.

9. Internal audits also benefit from an effective Quality Assurance and Improvement Programme. This entails standard post-audit client surveys, which confirm continued positive client satisfaction. In addition, Internal Audit, in line with international standards, undergoes a periodic external quality assessment. An external quality assessment in 2016 confirmed the continued conformance of UNESCO's Internal Audit function with the *International Standards for the Professional Practice of Internal Auditing*.

10. IOS reports on Gender Responsive Auditing to UN-WOMEN for the UN System-wide Action Plan for the Implementation of the CEB (Chief Executives Board for Coordination) Policy on Gender Equality and the Empowerment of Women (UN-SWAP). In 2016, Internal Audit reported "meets requirements" for this performance indicator. Consultations were held with the Division for Gender Equality on risks related to gender equality and the empowerment of women, as part of the risk-based audit annual planning cycle.

<sup>2</sup> Two vacant posts will be filled in early 2016

11. IOS established its Internal Audit Plan 2016-2017 following a risk assessment of the Organization's processes and information systems at Headquarters and in field offices. The process included consultations with Senior Management on all auditable areas as well as information sharing and joint planning with the External Auditor in order to avoid potential duplication. The entities or processes assessed at "high risk" were then included in the Internal Audit Plan for the two-year period. Decentralized entities, including field offices, are ranked by risk level. IOS believes it is critical to cover these entities in their entirety at least once within a five-year period. In order to do so, additional resources (staffing and activity budget) would be required for 2018/19.

12. Types of internal audits planned by IOS included:

- Governance audits assessing the internal governance processes to ascertain that these promote ethical rules and values of the Organization and properly monitor its performance achievements. These audits verify the adequate communication of risk appetite and accountability as well as the provision of reliable information to Governing Bodies.
- Risk management audits and assessments assessing the implementation and results of the risk management process at various organizational levels (overall and of individual entities).
- Performance audits that take stock and provide analysis of processes or projects and identify process improvements towards better effectiveness and efficiency
- Management audits assessing all of the above dimensions for a specific internal entity with emphasis on strategic planning, internal control, performance of implementation and results. They cover also the relationship between the entity and Central Services.

13. During the year, IOS conducted seven audits at Headquarters level, covering a range of business processes, including one analytical verification of controls in core information systems. In addition, four audits of field offices and category 1 institutes were issued with an additional two audits close to completion at year-end. The biennial audit plan is on track to be achieved by the end of 2017. The principal audits completed in 2016 are summarized in Annex I and more information on the results of these audits is available on the IOS website at [www.unesco.org/ios](http://www.unesco.org/ios).

14. The audits performed in 2016 provide only limited assurance on UNESCO's overall governance, risk management and internal control, due to limited auditing in particular for field offices.

15. Audits completed during 2016, as well as an analysis of the follow-up on recommendations from prior assignments, show that there have been a number of improvements in internal controls while at the same time some new risks have emerged or remain to be addressed. None of these, in our opinion, constitutes a material weakness in the overall system of controls. Key results from recent IOS audits are summarized below by category.

### ***General Management***

16. **Security risks** have emerged as a significant risk factor in many international organizations and have therefore drawn the attention of top management and oversight bodies alike. Security risks mainly concern personnel and cybersecurity. An IOS audit confirmed that UNESCO cooperates effectively within the unified security system of the United Nations, the United Nations Department of Security and Safety (UNDSS) and that United Nations policies, procedures, standards and other arrangements have been applied to all personnel engaged by UNESCO. It also confirmed an improvement in field security since 2012 (the date of the previous such audit)

due to the introduction of the Minimum Operational Standards for Safety and Security (MOSS) self-assessment and the implementation rate of MOSS recommendations.

17. Concerning cybersecurity, the 2016 audit found that UNESCO has made considerable improvements in network segregation and the regular patching of the operating environment. IT resources from Headquarters are securely available to field offices and are not exposed to additional risks due to their security environment. However, the audit found a number of weaknesses, which were promptly addressed. UNESCO's IT security practices require adequate funding so they can take a more proactive approach. This should include the introduction of an information security management process along the lines of the requirements of ISO 27001.

18. UNESCO introduced **risk management** in 2008 through (i) a systematic exercise to identify and assess the top corporate risks facing the Organization and (ii) the establishment of a Risk Management Committee to *inter alia* formulate and monitor mitigation plans for corporate risks and to update the risk assessment semi-annually. Following concerns expressed by the OAC, the Director-General has given renewed emphasis to advancing risk management including the revival of the Risk Management Committee with new terms of reference in 2015. A 2016 advisory assessment by IOS found that significant improvements were required in the effective deployment of this essential process. Renewed efforts have since led to the issuance of a new policy as well as an update of the UNESCO risk register. Articulating risk appetite and systematically identifying emerging and escalating risks from the operational level will require sustained attention in the longer term in order to ensure a robust organizational risk management framework.

19. With respect to **resource mobilization**, IOS noted that follow-up on its 2015 audit on the effectiveness and efficiency of this process has been slow. Only one recommendation on the setup of a Constituents Relation Management (CRM) tool is currently being addressed. As a result, resource mobilization processes remain fragmented and inefficient with unclear accountabilities across the Organization. An additional audit by the External Auditor is expected to provide further recommendations for improving this important function. IOS has initiated a formal follow-up review of the implementation of the audit.

### ***Programme Management***

20. IOS audited the performance of the processes associated with **UNESCO operations in countries that are in crisis and transition**, concurrent with an evaluation on the subject. While the Organization does not provide emergency relief, it commits to participate in the United Nations-wide response to most major crises, including (i) at the onset of crises, participating in needs assessments and appeals as well as in country-level coordination mechanisms to set priorities for medium to longer-term reconstruction work, and (ii) implementing projects in the early recovery or reconstruction phases or where the crises are protracted. The audit found that UNESCO's ability to efficiently and effectively respond to major crises needs improvement. To meet this commitment effectively, the Organization should develop an adequate strategic framework and engage strategically based on clear criteria. Such criteria should include *inter alia* physical presence, timeliness and resources available. In addition, the Organization needs to quickly deploy adequate human and financial resources at the onset of the crisis, which requires a sustainable funding mechanism. Furthermore, UNESCO needs to fast track its administrative procedures in order to enable quick decisions and support for timely programme delivery in crisis and transition response. As a first result, the audit has prompted awareness on the internal reforms required to cope with the identified challenges.

21. The audits of the **Natural Sciences and Social and Human Sciences Sectors** performed in 2015 and 2016 respectively, had confirmed a sound control basis while recommending certain operational improvements. Significant improvements implemented include setting better defined expected results and performance indicators, collecting appropriate baseline and measurement data, more balanced Field Office workforce assignment and better programme planning, which are identified in the C/5 documents. Challenges remain in enacting recovery of regular programme

staff costs for the management of extrabudgetary projects, for which a new policy is being prepared by BFM. The two sectors have addressed all recommendations.

22. The significant progress made by the Social and Human Sciences Sector in the **mainstreaming of gender** in its programme should be highlighted. Issues related to this were identified in the audit concluded in 2016 and, in response, the Sector swiftly identified a number of gender-specific activities for piloting. The draft 39 C/5 also contains a stronger emphasis of gender mainstreaming.

### ***Human Resources***

23. IOS issued a number of recommendations for UNESCO's **recruitment process** in 2015. In response, HRM has prepared an updated recruitment policy, which is expected to be issued in the course of 2017. This includes the revision of the Promotion and Appointment Board mechanisms and the certification by HRM of compliance for senior management appointments. Improved use of Taleo has been achieved, including a commitment on enhanced confidentiality by users. Tools are now used to establish milestones and target dates for the projected recruitments in order to reduce the gaps between the filling of vacancies. Nevertheless, more is required to consolidate progress in effectiveness and efficiency.

24. As a result of the 2015 audit of the **Medical Benefits Fund (MBF)**, HRM has strengthened a number of controls. These include the monitoring of changes in the status of participants to ensure completeness of eligibility files. A review of the processes and controls has also been conducted by HRM and BFM on the third party administrator of the benefits, which resulted in several recommendations for improvement. The team dealing with the MBF has also been strengthened with vacant posts being filled. Finally, the Advisory Board for the MBF has established criteria for measures to be taken in case of non-payment of dues.

### ***Financial Controls***

25. The remaining recommendations of the audit on "Value for Money in Contracting" have been implemented during 2016. A new proposed **Implementing Partners Agreement (IPA)** policy takes into account the need for financial incentives to ensure that partners fulfil their commitments. Implementation provisions will be further detailed in the Administrative Manual. In this context, first instalments are limited and final payment now entails a sufficient amount, with the objective of avoiding fraud and ensuring the best value for money. Moreover, a mechanism has been put in place to avoid partnering with entities that have not fully met their previous obligations to UNESCO.

26. IOS analyses during 2016 showed that the segregation of incompatible duties, particularly between the certifying and approving roles continues effectively in place across the Organization.

### ***Field Offices, Institutes and other Decentralized Operations***

27. In response to IOS Internal Audit recommendations, some of the key achievements in terms of the management of field offices and institutes from Headquarters during 2016 include establishing and maintaining documented succession plans and providing guidelines for vendor data validation.

28. In addition, the IOS recommendation that detailed tables of roles and responsibilities and related accountabilities be prepared in order to provide better guidance for Directors of Offices and their teams, has been addressed by the responsible services. It will be completed in the short term. Several other improvements were achieved during 2016 under the responsibility of Heads of Offices including strengthened travel management; training for key staff; contracts management; enhanced transparency in recruitment; management of property and updated UNESCO Country Programming Documents.

29. Some specific improvements recommended for category 1 institutes remain ongoing including better addressing sustainability, definition of autonomy and management of premises.

30. UNESCO's Oversight Advisory Committee (OAC) at its June 2015 meeting, recommended that IOS to explore the possibility of charging an internal audit fee to category 1 institutes so as to provide a reasonable level of assurance to their governing entities as well as to the Director-General. The 2015 OAC Summary Report to the Executive Board reiterated this recommendation (Recommendation 4, page 6) which was accepted by UNESCO and the Executive Board (199 EX April 2016) in its 199/Decision 16 para. (4).

31. Consequently, during 2016 IOS recovered part of the costs for two Internal Audit assignments of category 1 institutes (Mahatma Gandhi Institute of Education for Peace and Sustainable Development (MGIEP) and International Bureau of Education (IBE)). IOS plans to institutionalize this practice by establishing a policy and guidelines for future audits of category 1 institutes.

### ***Priority Gender Equality***

32. As part of its fieldwork in 2016, Internal Audit included a review of gender markers and key deliverables of regular programme activities and extrabudgetary projects implemented at Headquarters and in field offices. The aim of the review was to assess whether gender is mainstreamed during the planning phases of activities and whether gender contributions are clearly reflected and appropriately reported on following implementation. The audits found that gender dimensions are not consistently considered when defining the targets or key deliverables under the activities. Consequently, a significant proportion of activities do not contribute to priority gender equality. Further, SISTER gender markers are not systematically updated, resulting in the underreporting of actions under this global priority.

## **EVALUATION**

33. Since the endorsement of a new [Evaluation Policy for UNESCO](#) and the elaboration of an Evaluation Strategy for its implementation, IOS has been seeking to position evaluation as a strategic management tool to ensure the wider use of evaluation findings to improve decision-making and to promote organizational learning and accountability. During 2016, IOS updated the UNESCO Administrative Manual Chapter 1.6 to reflect the adoption of recent evaluation and audit policies and to clarify the roles of corporate (conducted by the IOS Evaluation Office) and decentralized evaluations (managed by UNESCO entities with a programmatic function).

34. An [Ivory Note](#) (DG/Note/16/12) issued by the Director-General further clarified a number of oversight related issues, including responsibility for follow-up to evaluations and the allocation of 3% of operational or activity budget as the minimum level of investment in evaluation. The aim of this target is to broaden the financial resources in support of evaluation, which are still far from the target, as shown in the Table below. In a context of declining operational budget, the IOS Evaluation Office has engaged in a number of discussions with potential donors in order to raise additional resources for evaluation.

**Table 3: Three Percent Target vs Actual Investment for Evaluation**

| Year  | Regular Programme resources |              |                    |              | Extrabudgetary resources   |                                   |              |                   |              |
|---|-----------------------------|--------------|--------------------|--------------|--|-----------------------------------|--------------|-------------------|--------------|
|   | Operational budget          | Target of 3% | Actual investment* | % investment | Estimated total exp.   | Estimated operational expenditure | Target of 3% | Actual investment | % investment |
| 2014/2015   | 171,000,000                 | 5,130,000    | 2,850,000          | 1.7%         | 400,000,000  | 280,000,000                       | 8,400,000    | 1,750,000         | 0.6%         |
| 2016  | 92,000,000                  | 2,760,000    | 1,100,000          | 1.2%         | 200,000,000  | 140,000,000                       | 4,200,000    | 850,000           | 0.6%         |
| NB. 2016-2017 expenditure plan indicates operational budget of approx. 184,000,000<br>• Includes full IOS evaluation budget |                             |              |                    |              | NB: assumption under extrabudgetary that the operational budget is approximately 70% of the total. |                                   |              |                   |              |

35. In terms of coverage and types of evaluations, in 2016 IOS undertook five programmatic evaluations, four case studies and one meta-evaluation, all belonging to the education sector. This is in part resources driven as IOS had extrabudgetary resources to implement these evaluations. For 2017, the plan as indicated in Annex II will focus on ensuring at least one evaluation per sector and systematic budgeting under the 3 Percent Policy should lead to more consistent coverage over time.

36. At the end of 2016, IOS reached out to all field offices, institutes and Programme Sectors in an attempt to collect decentralized evaluation reports managed by these entities throughout the year. Two Programme Sectors, 12 field offices and one education category 1 institute reported having conducted evaluations during 2016.<sup>3</sup> Twenty-one evaluation reports were shared with IOS. Eleven field offices, three education category 1 institutes and the International Oceanographic Commission reported having no evaluation activities during 2016. This exercise demonstrated that decentralized evaluation activity remained limited and resources dedicated to this remained few.

37. To respond to the need for a strengthened decentralized evaluation function, IOS has embarked upon putting in place an Evaluation Focal Point Network. Field offices, institutes and Programme Sectors were asked to nominate staff to act as evaluation focal points during 2016. IOS has received funds from the Invest for Efficient Delivery Fund for the development and rollout of an evaluation management training programme in 2017. This programme will include online training as well as practical face-to-face capacity development sessions at Headquarters and in various Field Offices around the world.

38. Throughout 2016, the IOS Evaluation Office undertook a number of initiatives to enhance the dissemination of its evaluation findings and thereby contribute to greater organizational learning. IOS launched the Evaluation Insights newsletter (available at [www.unesco.org/ios](http://www.unesco.org/ios)), publishing six issues in three official languages. The newsletter was widely shared with UNESCO staff and external partners and was downloaded over 400 times from the IOS website. Other efforts to increase the readership of IOS evaluation reports included the publishing of articles on UNESCOMMUNITY and on the dedicated website for UNESCO Member States. Evaluation staff presented findings and recommendations to internal and external audiences on a number of occasions, such as at the consultation meeting with ASPnet National Coordinators, the Committee on Conventions and Recommendations, and the UNHCR Education and Evaluation departments. The ten evaluation reports and case studies released by IOS in 2016 were downloaded over 4,200 times during the course of the year.

39. IOS has continued to be actively involved in the United Nations Evaluations Group (UNEG), presenting at the annual Evaluation Practice Exchange seminar in April 2016 and working with other agencies on joint initiatives. The IOS Evaluation Office was the co-convenor of a UNEG working group, which revised the Norms & Standards in Evaluation, and these were adopted at

<sup>3</sup> In all 28 entities replied to the IOS query (out of 68).



UNEG Annual General Meeting in April 2016. As Chair of the UNEG Interest Group on Culture and Evaluation, IOS has championed the creation of a UNEG framework for cross-cultural evaluation and presented its ideas at the European Evaluation Conference in Maastricht in September 2016. It has since commissioned a review on culturally responsive evaluations in the United Nations system and beyond whose findings will be shared at the Annual Meeting in May 2017. As a member of the Working Group on Gender Equality and Human Rights, IOS participated in the management group that oversaw the Review of the UN System-wide Action Plan on Gender Equality and the Empowerment of Women (UN-SWAP) Evaluation Performance Indicator Reporting. A review of the entire UN-SWAP process will take place during 2017.

40. In 2016, UNESCO reported for the first time that its evaluations met the requirements of the UN-SWAP, thereby fulfilling the UNEG gender-related norms and standards. The rating is based on an assessment of 20 evaluation reports, of which five were corporate evaluations managed by UNESCO's Evaluation Office and 15 were decentralized evaluations managed by other UNESCO entities (Programme Sectors and field offices). The rating established that most corporate and decentralized evaluation reports actually met the requirements of the UNEG gender-related norms and standards. Not a single report reviewed for this exercise had completely overlooked gender equality, which is a considerable achievement.

41. Several key evaluation activities have contributed to the improvement of, *inter alia*, the following reform efforts, strategies and policies in UNESCO over the past year:

- Evaluation reports provided a valuable contribution to the Strategic Results Report (SRR - 199 EX/4, Part I B) whose primary purpose is to inform strategic decision-making on the UNESCO programme and budget. IOS evaluation reports are cited no fewer than 25 times.
- The newly updated Guidelines for ASPnet National Coordinators have been inspired by the findings and recommendations of the recent evaluation. Furthermore, the recommendations resulting from the evaluation are also feeding into the ongoing revision of the ASPnet Strategy.
- The evaluation of the EFA Global and Regional Coordination Mechanisms informed the development of a coordination strategy for the SDG4-Education 2030 Agenda and the roadmap for its implementation, as well as the clearly spelled out Terms of Reference for its Steering Committee. The focus on a broad and inclusive multi-stakeholder representation and strong collaborative working processes of this newly established global coordination mechanism clearly reflects the model of 'shared coordination' suggested by the evaluation. Among other things, the Steering Committee will be responsible for the development of new mechanisms to monitor – in addition to the SDG4 indicators – also the effectiveness of the SDG4 -Education 2030 coordination structures as was suggested by the evaluation.

42. As per standard practice, IOS undertook an annual synthetic review of completed evaluations. The review, which is available at [www.unesco.org/ios](http://www.unesco.org/ios), examined 12 evaluations carried out on education programmes and projects in 2016. The evaluations identified a wide range of systemic issues internal to UNESCO that hindered the Education Sector's work: a lack of role clarity between field offices and institutes and international partners; resourcing levels in the field; administrative and operational procedures; reporting, monitoring and evaluation practices; and knowledge management. Several lessons learnt emerged from the evaluations including: the need for appropriate staffing for global coordination and consistent leadership; close involvement with stakeholders, particularly at the inception phases; flexible and decentralized approaches that facilitate design and implementation at the country level; and investment in preparatory phases. The review also found that evaluations managed or commissioned by IOS were, in general, of a higher quality than those managed by the Education Sector or field offices (decentralized evaluations). The review found that none of the eight decentralized reports fully met widely

accepted UNEG and OECD standards. For example, the decentralized evaluations were found to rely less on triangulation (use of multiple sources of data and methods to validate findings) nor did they set out the methodology used and its limitations. These weaknesses will be addressed through the planned training of all evaluation focal points.

43. IOS also continued to provide backstopping and quality assurance to selected decentralized evaluations managed by sectors, offices and bureaus. Summaries of evaluations completed in 2016 are provided in document 200 EX/5 Part II, while the full reports are publicly available on the IOS website in English with summaries in French. The provisional evaluation work programme for 2017 is presented in Annex II.

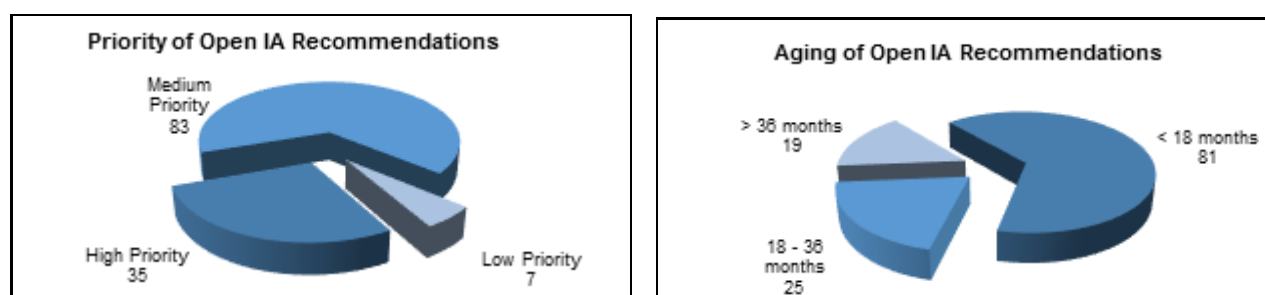
## RECOMMENDATION FOLLOW-UP

44. In July 2016, the Director-General issued an Ivory Note on “Strengthening accountability and leadership for the follow-up of audit, investigation and evaluation recommendations” (DG/Note/16/12). It emphasizes that the follow-up of recommendations is an integral function of management and is a shared responsibility within an organization in a continuum of reform and a culture of change.

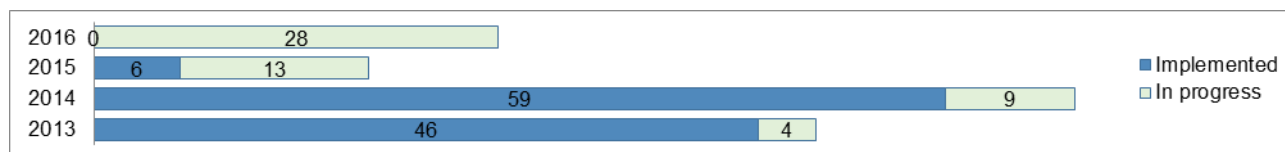
45. IOS continues to issue recommendations in order to assist UNESCO in meeting its strategic objectives, to improve the organization’s programme delivery, efficiencies and controls and to inform strategic decisions and to improve programme delivery. IOS systematically follows up on the implementation of both Internal Audit and Evaluation recommendations. IOS regularly brings overdue recommendations to the attention of the Senior Management Team for action.

46. As of 31 December 2016, there were 125 open Internal Audit recommendations, a decrease from the 141 open recommendations at the beginning of the year. During 2016, 79 new audit recommendations were issued and 95 recommendations were closed (of which 85% were fully implemented) due to a concerted effort to address open recommendations. IOS has engaged in a constructive dialogue with management in order to facilitate the closing of older recommendations. This resulted in a further reduction of 10 recommendations that were older than four years. In the future, follow-up audits will be performed in key areas lagging behind in the implementation of high priority recommendations and specific focus will be given to all addressing all outstanding recommendations older than two years.

**Figure 1: Internal Audit Recommendations Status as of December 2016**



47. With regard to Evaluation, as of 31 December 2016, there were 54 open recommendations for 11 evaluations issued since 2013, a decrease compared to 69 open recommendations a year earlier. During 2016, 28 new evaluation recommendations were issued and 43 were closed. The figure below shows the implementation of recommendations for reports issued during 2013-2016. The focus in 2017 will be placed on addressing recommendations that have been open for more than three years.

**Figure 2: Implementation of Evaluation Recommendations as of December 2016**

## INVESTIGATION

48. IOS is responsible for investigating allegations of corruption, fraud, waste, abuse of authority and other misconduct by UNESCO staff or third parties including consultants. Allegations are subject to a preliminary assessment to establish whether they are specific, credible, material and verifiable. In case of harassment, the Ethics Office undertakes this preliminary assessment. Where the screening indicates misconduct, the matter is formally investigated by IOS. In cases where the investigation concludes that misconduct occurred, disciplinary measures are proposed by HRM to the Director-General.

49. The IOS Investigation Office was strengthened in 2016 with the recruitment of a principal investigator. As a result, the Investigation Office was able to significantly reduce the backlog of open cases as well as develop a fraud awareness programme and an update of investigation procedures.

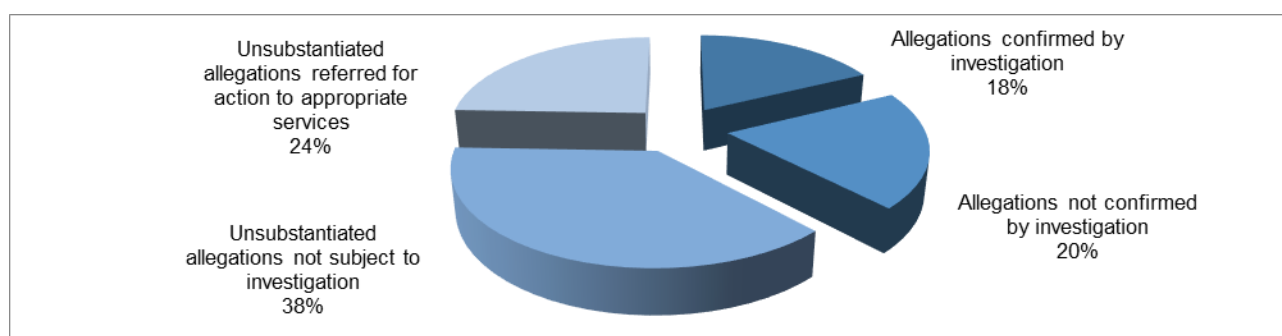
50. In 2016, IOS received 32 new allegations and 45 allegations were closed – this included 19 cases carried over from 2015. Forty-four percent of the cases opened in 2016 were at Headquarters and 56% in field operations. IOS issued 11 investigation reports during the year, all conforming to prevailing professional standards and in line with UNESCO's disciplinary procedures. In comparison, in 2015 IOS issued nine investigation reports.

**Table 4: Caseload of the Investigation Section 2014-2016**

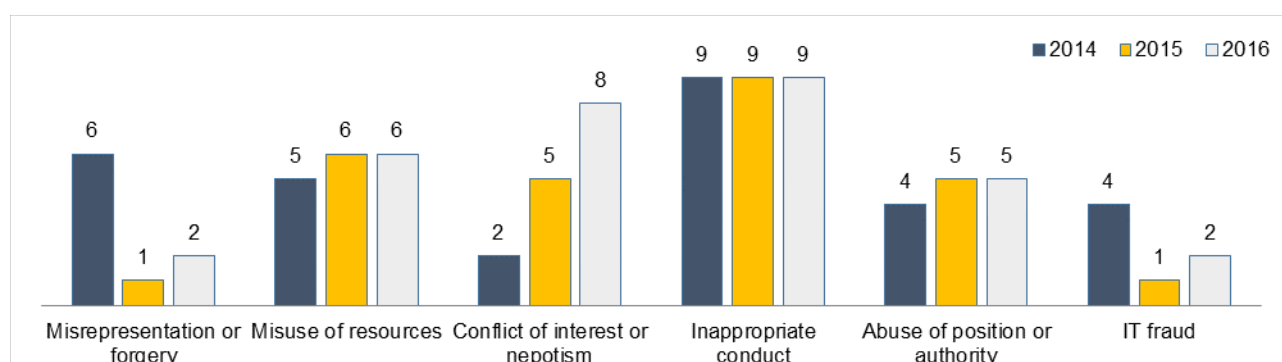
| Year  | 2014      | 2015      | 2016     |
|---|-----------|-----------|----------|
| New allegations <sup>4</sup>                      | 29        | 27        | 32       |
| Allegations closed                                | 26        | 23        | 45       |
| <i>Of which resulting in disciplinary actions</i> | 7         | 3         | 8        |
| <i>of which, staff separations</i>                | 2         | 2         | 4        |
| <b>Caseload as of 31 December 2016</b>            | <b>15</b> | <b>19</b> | <b>6</b> |

51. Of the 45 allegations closed in 2016, the allegation was confirmed in 18% of the cases while another 24% was referred for action to appropriate services (e.g. Ethics, HRM, Supervisors, etc.). In 38% of the cases, the allegation did not result in an investigation, as it could not be substantiated.

<sup>4</sup> A complaint may contain several allegations or may pertain to different individuals, thus leading to several reports as appropriate.

**Figure 3: Closures of Allegations in 2016**

52. Most of the allegations received in 2016 involved conflict of interest or inappropriate conduct on the part of UNESCO's personnel. The duration of investigations conducted by IOS depends on the nature of the allegations, the required investigative steps and available resources. In 2016, the average duration of investigations was 5.5 months. In comparison, the average duration of investigations in 2015 was 4.9 months.

**Figure 4: Nature of Allegations Received (2014 to 2016)**

53. In 2016, IOS investigations that involved fraud and financial irregularities resulted in the recovery of substantiated losses in all cases, leading to the recovery of approximately US \$130,000 by the end of the year.

## ADVISORY ROLE

54. IOS advisory work is performed at the request of the Director-General and senior management.

55. IOS staff participated in the Task Team on Fast-Track Procedures in Crisis Settings, established to institute changes in UNESCO's administrative and operational procedures in order to facilitate and expedite the Organization's emergency response to crisis situations. Drawing from their recent experiences in the audit of [UNESCO's frameworks and capacities to respond to Crisis and Transition Response](#) as well as the [Evaluation of UNESCO's role in education in emergencies and protracted crises](#), Internal Audit and Evaluation staff engaged with Programme Sectors and Central Services to reflect on existing bottlenecks and propose ways forward. IOS staff also attended a number of internal task forces and initiatives on an observer basis, *inter alia* on core systems redesign, design of a performance tool for field offices as well as comparative analysis of Central Services.

## OVERSIGHT ADVISORY COMMITTEE

56. IOS functions as the secretariat for the Oversight Advisory Committee (OAC), a standing committee established at the 35th session of the General Conference (35 C/Resolution 101). Its main purpose is to advise the Director-General on the proper functioning of oversight, risk management and controls and to inform the Executive Board through the submission of its annual report, which is presented as 201 EX/22.INF. The OAC is comprised of five external independent members, as per the recently revised Terms of Reference by the 200th session of the Executive Board. The OAC met three times in 2016. In 2016, a call for applications to fill the newly approved fifth OAC position was issued and over 120 applications were received. It is expected that the fifth Committee member will attend the June 2017 meeting of the OAC.

## JOINT INSPECTION UNIT (JIU)

57. IOS serves as UNESCO's focal point and follows up on recommendations of the JIU that are relevant to UNESCO. Information on JIU recommendations is available on the IOS website at ([www.unesco.org/ios](http://www.unesco.org/ios)) on the JIU website ([www.unjiu.org](http://www.unjiu.org)) and the JIU follow-up system. During 2016, 19 new recommendations were directed at UNESCO, out of which five have been implemented and closed. UNESCO's implementation rate of JIU recommendations issued between 2011 and 2015 stands at 86.5%. A summary of findings from JIU reports issued in 2016 and 2015 of interest to UNESCO, and progress on the status of JIU recommendations and UNESCO's performance in comparison to other JIU Participating Organizations are available in Annex III. Of note is a JIU management letter received by UNESCO in 2016 (JIU/ML/2016/13) which commends the Organization for its uptake and implementation of JIU recommendations. The same review requests that JIU reports, of concern to UNESCO, as stipulated in the JIU charter and as provided for in decisions 198 EX/Decision 6 (I) and 193 EX/7 (Part I, IIIb), are tabled on the agenda of the Special Committee.

## LOOKING FORWARD

58. The IOS work programme for 2017 (see Annex II) focuses on effective programme design, implementation and the monitoring of results. The Evaluation Office will focus on a number of assignments in various Programme Sectors as well as rolling out the decentralized evaluation management training programme, and the Internal Audit Office will put emphasis on programme management, performance and efficiency, and centralized controls. The Evaluation Work Programme was developed taking into account the need to provide evaluation coverage of key organizational programme priorities e.g. youth, freedom of expression, science, technology and innovation policy. The Internal Audit work programme for 2016-2017 was developed based on a risk assessment taking into consideration internal and external factors. Both programmes include activities that are subject to the availability of additional resources. Finally, in response to the JIU report on "Fraud Awareness in the UN System", the Investigation Office intends to roll out its fraud awareness programme and engage in a fraud risk assessment exercise, whose scope will depend on available resources.

## Proposed decision

59. The Executive Board may wish to adopt a decision along the following lines:

The Executive Board,

1. Recalling 160 EX/Decision 6.5 and 164 EX/Decision 6.10,
2. Having examined document 201 EX/22,

3. Welcomes the role of the Internal Oversight Service in the functioning of the Organization;
4. Appreciates the advice and recommendations provided to the Director-General by the Oversight Advisory Committee, and requests the Director-General to ensure the full and timely implementation of all recommendations;
5. Requests the Director-General to continue her efforts to ensure that all Internal Oversight Service recommendations are fully implemented within a reasonable time-frame;
6. Requests the Director-General to continue to maintain an effective oversight function as set forth in the respective revised IOS Internal Audit and Evaluation Policies and to report annually on Internal Oversight Service strategies and activities, significant oversight recommendations and their impact, as well as actions taken by the Director-General to address and implement these recommendations;
7. Recalling 199 EX/Decision16 (III) requests the Director-General to submit concrete proposals within the 39C/5 on how reinforce the resources of the IOS;
8. Recalling 198 EX/Decision 6 (I) and 193 EX/7 (Part I, IIIb), requests the Director-General to provide a summary of all JIU reports issued during the prior year together with the accepted recommendations as well as those not accepted during the annual session of the Special Committee.

## ANNEX I

### AUDITS COMPLETED IN 2016

#### PRINCIPAL AUDITS COMPLETED

|  |
|--|
| <p><b>Framework and Capacity for Support to Crisis and Transition Response</b></p> <p>UNESCO implements over one-third of its extrabudgetary portfolio in countries in crisis and transition. While the Organization commits to participate in the United Nations-wide response to major crises, it has not articulated a well-defined role to position itself with partners and donors, and to guide its staff.</p> <p>The audit concluded that in order for UNESCO to support crisis and transition response effectively, it needs to establish a clear strategic framework to communicate an institutional position widely to its stakeholders. It should then put in place specific procedures for crisis and transition situations to enable quick decision-making, rapid availing of human and financial resources and timely project implementation.</p>  |
| <p><b>IT Security</b></p> <p>IOS assessed the robustness of UNESCO's IT infrastructure, effectiveness of information security policies, standards and procedures, and adequacy of controls to mitigate IT security risks. The audit noted improvements in the management of IT security in areas that were assessed inadequate by previous audit engagements.</p> <p>However, some of the UNESCO's security measures are applied in an ad-hoc manner and others are applied only periodically. UNESCO's network and core systems such as FABS, STEPS, etc. were confirmed to be well protected from external threats. However, a limited set of issues were found to require prompt corrective action and stem from an insufficiently systematic or strong control of information security. Other mid-term actions were required, such as: (i) Establishing an Information Security Management System (ISMS), (ii) Establishing and assigning information security responsibilities, (iii) Implementing information classification procedures, and (iv) Re-enforcing network sharing controls and surveillance.</p>  |
| <p><b>Disposal of ICTs at Headquarters</b></p> <p>IOS reviewed the controls for disposing ICT property (covering personal computers/laptops, servers and printers/scanners) at Headquarters. The review highlighted the need of specific technical and security standards for ICT property disposal in the Administrative Manual. Without these specific instructions, ICT property disposal may expose UNESCO to information security risks and ICT property traceability issues.</p> <p>The new procedure should contain a control of assets being disposed and a verification of ICT property's effective safe disposal.</p>  |
| <p><b>New Delhi Office</b></p> <p>As is the case with most UNESCO's Cluster Offices, the Office's interventions could be enhanced with clearer roles, responsibilities and performance metrics to measure success. Further improvements are recommended regarding identifying opportunities for programme elaboration and potential funding partners as well as better planning of resource mobilization. The recommendations in this report are intended to improve programme delivery and strengthen an already sound internal control environment.</p>  |
| <p><b>Risk Management Framework</b></p> <p>In an advisory capacity, IOS assessed the design and functioning of UNESCO's Enterprise Risk Management (ERM). The audit concluded that UNESCO applies a number of good risk management practices i.e., assessment of delivery risks as part of planning and budgeting, regular assessment of the effectiveness of internal controls and several management committees addressing a range of risks. In addition, since 2009 UNESCO has established a Risk Management Committee, disseminated a Risk Management Training Handbook, conducted a training session for Heads of Field Offices, and discussed key corporate risks with the Senior Management Team. However, progress has been sporadic and, when benchmarked against standardized maturity models, UNESCO's ERM practices are at a relatively low level, i.e. with only basic ERM practices in place and currently transitioning to a more formalized and systematic approach.</p> <p>IOS identified a number of near-term actions to strengthen ERM such as, finalizing the Risk Management Policy for adoption by the Organization, updating the risk register accordingly and articulating UNESCO's risk appetite. The Organization also has to determine and assign the resources needed to advance UNESCO's ERM, better support the flow of risk information, and facilitate risk reporting to senior management and the Executive Board. Once in place, a robust ERM will help UNESCO better understand and more effectively respond to risks and opportunities facing the Organization in achieving its objectives.</p> |

#### **Doha Office**

The audit concluded that the Office, in general, followed the process as required under the UNESCO HR policy for the recruitment of staff, service contractors and consultants. Nevertheless, the audit identified flaws in some recruitments, which originated in errors in UNESCO's centralized Bureau of Human Resources Management (HRM) that were not effectively identified and resolved by the Office due to the absence of its Administrative Officer during the crucial phase of recruitment planning. These conditions may have impaired the morale of involved personnel. IOS recommended enhanced support of Headquarters HRM services for recruitments during periods of vacancy of key positions in the field offices. In addition, improved oral communication between the Director and staff was recommended in these situations.

#### **Mahatma Gandhi Institute of Education for Peace and Sustainable Development (category 1 institute)**

Since its inception in 2012, the Mahatma Gandhi Institute of Education for Peace and Sustainable Development (MGIEP) has established structures, engaged personnel and initiated programmes to operationalize its mandate and contribute to UNESCO's results. However, the audit highlighted that the time taken to establish the Institute and begin programme implementation has resulted in the accumulation of substantial unused funds under the five-year agreement with the Government of India. Of the \$11.8 million committed under the agreement, less than \$2 million was spent by the end of 2015. With the agreement ending in July 2017, significant acceleration of the programme is warranted as well as negotiation with the host government to avoid the loss of unspent funds. The audit also noted opportunities to improve efficiencies, and programmatic and administrative controls in the Institute.

#### **Abdus Salam International Centre for Theoretical Physics (Category 1 Institute)**

The audit showed that a number of management improvements were needed. A number of the issues noted had already been raised in prior audits, without effective or sustained action by the Institute's management.

With regard to the Directorate of the Institute, oversight and accountability needed strengthening. Going forward, it will be important to clarify the administrative reporting line of the Director of the Institute as well as to formalize functional reporting lines to UNESCO Headquarters of the senior administrative and human resources managers of the Institute. Competitive selection was not adequate in several cases, raising concerns about value for money and transparency in contract awards. The Institute needs to conform to requirements that high-value contracts be approved by UNESCO's Headquarters Contracts Committee instead of using a local committee. The audit also noted that there was inadequate segregation of duties for a number of transactions during 2015. While this problem was addressed in 2016, further work is needed to ensure that certifying and approving officers adhere to their delegation limitations. The audit also recommended improvements in the management of guesthouses, inventory and travel. By the end of 2016, the Institute had addressed all recommendations through a concerted effort.

#### **Social and Human Sciences Sector**

The audit concluded that financial and administrative controls in the Sector were generally in place and effective. However, the Sector faces challenges related to setting well-defined expected results and performance indicators, collecting baseline data, mainstreaming gender in programme planning and implementation, accountability for programme delivery, alignment of staff and activity budgets, and the recovery of regular programme staff costs for the management of extrabudgetary projects.

While the decentralization of activities to field offices has improved in the current biennium, the corresponding proportion of staff has not been moved to the field, resulting in a situation whereby two-thirds of staff budget remains at Headquarters to support only one-third of the activities of the Sector. The Sector met its extrabudgetary resource mobilization target for the last biennium. Nevertheless, its fundraising can be further improved by identifying successful strategies/projects, particularly in UNESCO's Brasilia office, and replicating them in other regions.





## EVALUATION PLAN – 2016/2017

| Evaluation Universe   | Evaluations to be Performed  | 2016 | 2017    |
|---|--|------|---------|
| <b>Programmes</b>   | <b>Education:</b>  |      |         |
|   | Education for All Global and Regional Coordination Mechanisms                          | ✓    |         |
|   | UNESCO's Role in Education in Emergencies and Protracted Crises                        | ✓    |         |
|   | UNESCO's Regional Conventions on the Recognition of Qualifications in Higher Education | ✓    |         |
|   | UNESCO Associated Schools Project Network (ASPnet)                                     | ✓    |         |
|   | Review of Evaluative Evidence on Teacher Policy  | ✓    |         |
|   | Girls in Education   |      | Q3      |
|   | <b>Natural Sciences:</b>   |      |         |
|   | Capacity Building in Basic Sciences  |      | Q1      |
|   | World Science Report   |      | Q1      |
|   | <b>Social and Human Sciences:</b>  |      |         |
| Bioethics   |  | Q1   |         |
| Convention Against Doping in Sport  |  | Q2   |         |
| <b>Culture:</b>   |  |      |         |
| UNESCO's role and action to protect and safeguard cultural heritage and to promote cultural pluralism in crisis situations: Mali Case Study |  | Q1   |         |
| <b>Communication and Information:</b>   |  |      |         |
| International Programme for the Development of Communication (IPDC)   |  | Q2   |         |
| <b>Decentralized Bodies</b>   | Evaluation Management Training Programme   | ✓    | Q1 – Q4 |
| <b>Quality Assurance and Support to Decentralized Evaluation System</b>   | Advisory support to decentralized evaluations  | ✓    | Ongoing |
|   | Synthetic review and meta-evaluation of completed evaluations                          | ✓    | Q4      |

## ANNEX III

### JOINT INSPECTION UNIT REPORTS OF INTEREST TO UNESCO IN 2016

#### **Fraud prevention, detection and response in United Nations system organizations (JIU/REP/2016/4)**

This study reviewed a broad range of fraud-related activities (anti-fraud governance frameworks, fraud risk assessments, fraud prevention and detection controls and response mechanisms, et al) with a view of assessing their effectiveness.

The study proposed making use of the existing structures and applying proportionality to address fraud based on risk. It also emphasizes that putting in place robust fraud prevention measures would be far less costly compared to the costs of having to detect and subsequently respond to fraud that has already been perpetrated.

The review recommends that each organization have its own stand-alone corporate anti-fraud policy. UNESCO is one of the agencies that has this in place, specifying roles, authorities and accountabilities while covering external third parties. Furthermore, UNESCO is one of the 14 United Nations system organizations that have a formal internal control framework in place, as well as an annual statement on internal controls, which the JIU highlights as a powerful tool to push accountability down the management line. UNESCO is also one of the few organizations using specialized software to interrogate existing data for suspicious activity, red flags, duplicate payments, etc. that may indicate potential fraud. In its report, the JIU included an assessment of existing whistle-blower hotlines in the United Nations system and identified UNESCO's as following the best practice of offering a proxy communication channel for anonymous whistle-blowers, as well as protection from retaliation. UNESCO was one of the organizations that indicated procurement fraud as one of the top two categories in terms of frequency of cases and high volumes of associated losses.

The report issued 16 formal recommendations, all applicable to UNESCO, five of which have been implemented by ensuring that the Administrative Manual and internal procedures reflect best practices. Action is underway to implement the remaining recommendations.

#### **Succession planning in the United Nations system organizations (JIU/REP/2016/2)**

The JIU assessed the challenges and solutions associated with succession planning, identified best/good practices and how best to disseminate them, while also proposing benchmarks.

The report found that succession planning, important as it is, is not a priority in any of the 24 United Nations system organizations. Moreover, there is a lack of a system-wide definition of succession planning.

This review revealed that UNESCO is one of 14 organizations that mention succession planning either in current human resources strategies or frameworks or in previous ones that are outdated and not renewed. UNESCO is also identified as one of the five organizations that assign staff members from their human resources services exclusively to workforce planning and/or succession planning. The study made recommendations to follow up and assess the progress made in developing a framework for a succession planning strategy and implementing relevant policies and proposed benchmarks. Three recommendations are addressed to UNESCO, which are currently under consideration.

#### **State of the Internal Audit function in the United Nations system (JIU/REP/2016/8)**

The review aimed to provide stakeholders with an update on the status of the Internal Audit function in United Nations system organizations. The scope of the review includes the Internal Audit functions' roles and services, governance structures, follow-up on recommendations, public disclosure of reports and coordination of audit work.

The report found that Internal Audit is a well-recognized and utilized function and that further capitalization is needed by governing bodies and donors for assurance on governance, internal control and risk management processes in United Nations system organizations.

UNESCO was one of the three United Nations agencies assessed as having the highest degree of independence for the Internal Audit function because the head of Internal Audit/Oversight approves the Internal Audit plan directly without any approval by the executive head or governing body. Moreover, UNESCO is also one of the four United Nations agencies employing the best practice of appointing the head of Internal Audit/Oversight in consultation with both the oversight committee and the governing body. The review reveals that 60% of United Nations organizations, including UNESCO, currently do not require that the governing body approve the Internal Audit charter.

Nine recommendations were raised to further strengthen the Internal Audit function, these included actions that the Internal Oversight Service can drive e.g., setting forth a strategy to provide vision and direction on how Internal Audit should be strategically positioned within the organization and improving its risk based audit plan. Actions requiring executive head/governing bodies' action include Internal Audit funding decisions and ensuring that conditions for effective, independent, expert oversight committees are in place and are fully functional. The review noted that Internal Audit in United Nations system organizations is well served by the United Nations Representatives of Internal Audit Services (UN-RIAS) – a strong network of heads of Internal Audit/oversight. It recommended that appropriate resources be budgeted to facilitate Internal Audit services' full participation in UNRIAS activities, including for all joint and collaborative audits.

**Safety and Security in the United Nations system (JIU/REP/2016/9)**

The JIU examined the status of staff safety and security in United Nations system organizations. It evaluated the progress made since the report of the Independent Panel on Safety and Security of United Nations Personnel and Premises Worldwide. The work performed included assessing the responsiveness of the current system to worldwide challenges and its coherence at Headquarters and field locations; cost effectiveness and identifying gaps and improvements required safety and security resourcing, governance and management.

The review provided findings and improvements needed in five strategic areas: security culture, security-related information management, safety and security standards, security crisis management and surge capacity, and resources and finance. UNESCO is one of the agencies where projects had been suspended or terminated due to lack of sufficient resources for safety and security on the ground.

The Inspectors made eight recommendations, one of which recommends that the Secretary-General prepare, in consultation with the High-level Committee on Management and the United Nations System Chief Executives Board for Coordination (CEB) and its appropriate networks, a proposal for a safety and security-funding model. Four recommendations have been addressed to UNESCO and are currently under consideration.

**UNESCO's implementation of JIU recommendations for the period 2006-2012 (JIU/ML/2016/13)**

The JIU commended UNESCO on its above-average recommendation acceptance and implementation rates, ranking 8th in acceptance and 6th in implementation as of June 2016. UNESCO's rates of acceptance and implementation of recommendations addressed for action to the executive head during the period 2006-2012 were however noted to be lower than those addressed for action to the legislative bodies. This was, as explained in UNESCO's reply to the management letter, partially due to the inclusion of 'not-relevant' recommendations in the statistics when, in fact, they fall outside of UNESCO's mandate.

UNESCO concurs with the JIU's finding that opportunities exist to improve the dissemination of JIU reports to a wider audience to ensure that the JIU's work receives the appropriate level of visibility. In this regard, it has proposed that the Special Committee consider including in its agenda a standing item on JIU reports, thereby creating a forum for deliberation and discussion of JIU recommendations. UNESCO is committed to enhancing the effectiveness and use of JIU reports and will continue the dialogue with the JIU Inspectors on improving visibility to JIU reports within the context of UNESCO.

**Comprehensive review of United Nations system support for small island developing States: final findings (JIU/REP/2016/7)**

The report contains the final findings of the comprehensive review mandated by the General Assembly in its resolution 69/288. It presents findings on system-wide coherence in the implementation of the Small Island Developing States Accelerated Modalities of Action (SAMOA) Pathway. It also proposes recommendations for consideration by Member States and executive heads of organizations to consolidate the ongoing work of the United Nations system in support of the sustainable development of SIDS.

The report highlights good practices in organizations such as UNESCO and UNISDR that have designed specific objectives or indicators to measure the achievements of their work for the specific group of SIDS to be shared with other organizations in the United Nations system. Another UNESCO good practice highlighted is the inclusion of specific goals related to SIDS in its workplan (UNESCO SIDS Action Plan 2016-2021) and setting up of ad hoc bodies to follow up on the implementation of SIDS-related mandates. The report contains eight recommendations pertinent to UNESCO, which are currently under consideration. Seven of these recommendations are addressed to the governing bodies and will be presented by the UNESCO secretariat to the Special Committee in September 2017 for their action.

**Meta-Evaluation and Synthesis of United Nations Development Assistance Framework Evaluations, with a particular focus on Poverty Eradication (JIU/REP/2016/6)**

The report presents the challenges related to the evaluative process of Framework activities, in order to guide decision-making for the strengthening of the overall value of Framework evaluations, as a mechanism for United Nations system-wide accountability and learning at the country level.

The evaluation concludes that there is an alarming lack of commitment from stakeholders in the Framework evaluation process, highlighted by the low level of compliance with the requirement for an evaluation and with the quality standards promoted in related guidance. The Inspector makes one recommendation addressed to UNESCO, which is under consideration.

**Evaluation of the Contribution of the UN Development System to Strengthening National Capacities for Statistical Analysis and Data Collection to Support the Achievement of the MDGs and other Internationally-Agreed Goals (JIU/REP/2016/5)**

The report aimed to help the United Nations system provide stronger support for national statistical capacity development for the achievement of national development goals, including the Sustainable Development Goals.

The inspector concludes that the United Nations system has made a positive contribution to strengthening national capacities for the production of statistics but that there are challenges to addressing the difficult task of supporting better use of statistics. The report contains five recommendations addressed to UNESCO, which are currently under consideration.

**Public Information and Communications Policies and Practices (JIU/REP/2015/4)**

This study suggests that public information and communication has a role to play in reaffirming the relevance of the United Nations system organizations and in invigorating their credibility, image and reputation, if approached in a strategic manner.

It provides benchmarks for a strategic public information and communications function and proposes recommendations to strengthen system-wide mechanisms and the local arrangements, and calls for more strategic management and use of social media.

The inspectors commended UNESCO's good practice of integrating the set of principles for media relations into the Administrative Manual, which contribute to harmonized implementation. Furthermore, there is positive mention of UNESCO for its comprehensive monitoring and evaluation report on communication activities (monthly visibility report). UNESCO is also identified as one of the strongest organizations in terms of offering multilingual products and services.

Six recommendations have been addressed to UNESCO and two have already been implemented; the rest are currently in progress.

**Review of Activities and Resources devoted to address Climate Change in the United Nations system organizations (JIU/REP/2015/5)**

This review provided an overview of existing resources and activities devoted to addressing climate change across the organizations of the United Nations system, considering also the role of the environmental conventions, in particular the United Nations Framework Convention on Climate Change (UNFCCC)

The Inspector noted that organizations contribute actively, within the realm of their respective mandates, to different dimensions of climate change and UNESCO's role is primarily in education for sensitization on climate change. It also noted that given the strong linkages between population trends and climate change, work under the Integrated Spatial Data for Climate Adaptation Planning initiative is spearheaded by 10 multilateral organizations including UNESCO, led by UNFPA.

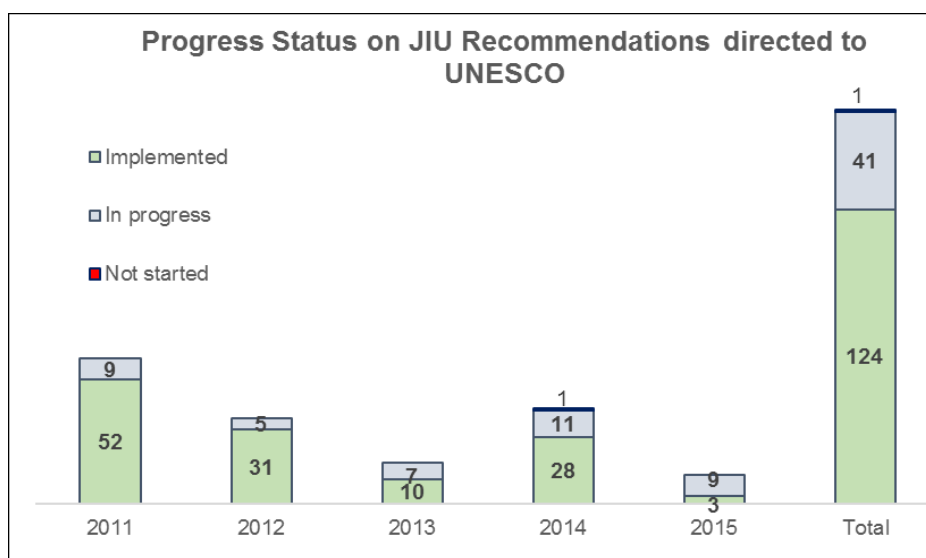
Six recommendations have been addressed to UNESCO and are currently in progress. Two recommendations are addressed to legislative bodies, aimed at ensuring system-wide coordination, accountability, improved information sharing, support for technology transfer and adequate consideration of climate change issues at country level, in particular through the inclusion of such issues in the United Nations Development Assistance Frameworks.

**Evaluation of mainstreaming of full and productive Employment and Decent Work by the United Nations system organizations (JIU/REP/2015/1)**

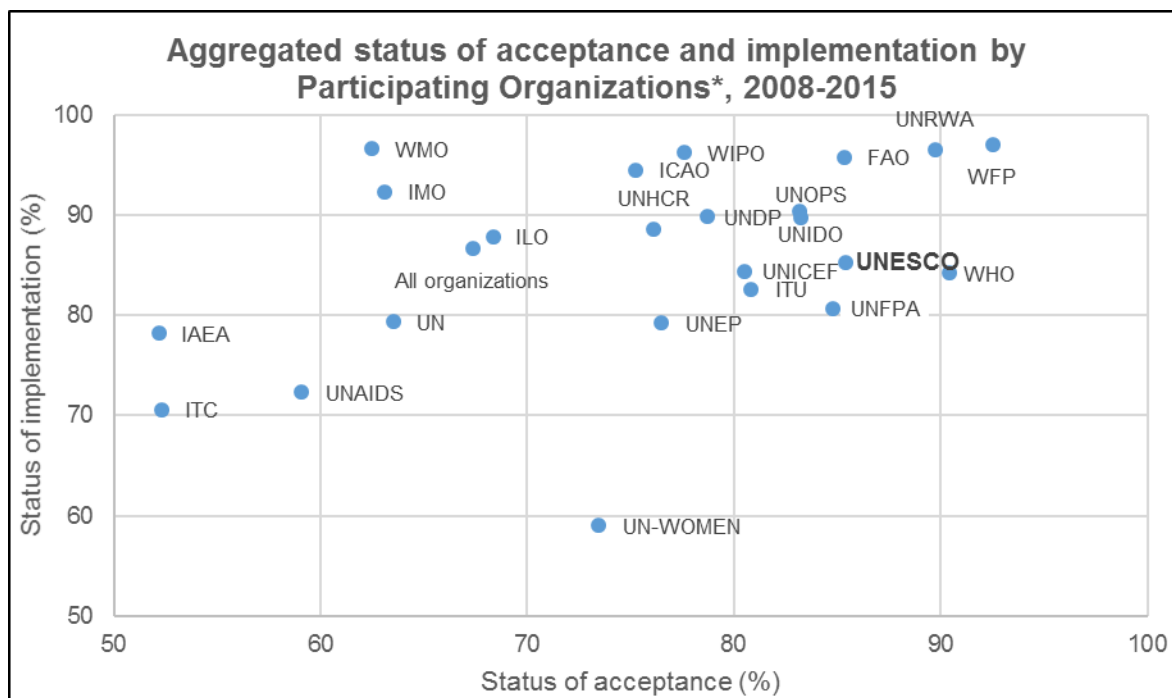
This review provided an overview of how the United Nations system organizations have implemented the Economic and Social Council resolutions aimed at mainstreaming or supporting the decent work agenda with a view of using the lessons learned in the finalization of the post-2015 agenda.

The Inspector found that the response at the level of United Nations system organizations to the Economic and Social Council resolutions was weak. The CEB Toolkit for Mainstreaming Employment and Decent Work, while endorsed unanimously by the CEB executive heads, was not fully implemented by any organization.

One recommendation has been addressed to UNESCO, which has been implemented through the adoption of a TVET strategy at the 199th Executive Board.



Source: JIU Recommendations Follow-Up System



Source: JIU Recommendations Follow-Up System

\*Includes UN organizations with above 50% acceptance and implementation rates