

1.6 Internal Oversight

Primary Author

For any information or suggestions, contact the Internal Oversight Service:

- Internal Audit Office (IOS/AUD),
- Evaluation Office (IOS/EVS),
- Investigation Office (IOS/INV),

which are responsible for this Item (Original: English).

1. Overview

1.1 Internal Oversight Mission

- (a) The Internal Oversight Service (IOS) provides the Director-General with independent, objective assurance, systematic review and advice to add value and improve programme design, delivery and operations. IOS helps UNESCO accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk and results based management, control and governance processes.
- (b) The consolidated oversight mechanism provided by IOS covers internal audit, evaluation, investigation and other management support.

2. Definitions

- 2.1 **Advisory & consulting service:** A service for which the nature and scope are agreed to with the client and is intended to add value to and improve the Organization's governance, risk management and control processes without assuming a management responsibility.
- 2.2 **Control:** Any action taken by management, the Governing Bodies and other parties to manage risk and increase the likelihood that established objectives and goals will be achieved.
- 2.3 **Control processes:** The policies, procedures and activities that are part of a control framework, designed to ensure that risks are contained within the risk tolerances established by the risk management process.
- 2.4 **Control self-assessment:** A technique that allows managers and work teams directly involved in business units or processes to participate in the risk management and control assessment for processes in which they work. This technique may involve surveys, questionnaires and/or facilitated workshops. Managers can use the self-assessment process to clarify business objectives and to identify and address related risks.
- 2.5 **Corporate evaluations:** The evaluations conducted by the IOS Evaluation Office are commonly referred to as corporate evaluations. These evaluations typically assess areas of high significance or strategic importance that contribute to the achievement of UNESCO's mandate and medium-term strategy objectives. Corporate evaluations are conducted either using the internal capacities and expertise of the IOS Evaluation Office and/or with external consultants. When conducting corporate evaluations, the IOS Evaluation Office assures the quality of the entire evaluation process, including the final report and tracking the implementation of report recommendations. All completed evaluations are submitted to the Director-General and the Executive Board. IOS is fully responsible for their contents and they are issued as IOS Evaluation Office reports.
- 2.6 **Decentralized evaluations:** Decentralized evaluations are managed by UNESCO entities with a programmatic function, typically one of the Programme Sectors or field units, and conducted by evaluators who have not been involved in the design, implementation or management of the subject under evaluation. The most common type of decentralized evaluation is at the project-level, typically donor-funded extrabudgetary activities.

Decentralized evaluations shall meet the same level of norms and standards as corporate evaluations, including the ethical guidelines and code of conduct for evaluators. For the purposes of quality assurance and to allow for the future synthesis of findings, the evaluations shall follow a standardized framework with respect to the evaluation methodology and the evaluation criteria covered.

As per UNESCO's guidelines on extrabudgetary activities, all extrabudgetary activities are subject to evaluation. The nature of the evaluation depends on the size and complexity of the project. The provisions for evaluation are explicitly referred to in the donor agreement and, as per the standard project document template, should also be described in the project document and budget. The evaluation may relate to an individual project, a portfolio of activities funded by a donor under a framework agreement, or a multi-donor framework funded by several partners.

- 2.7 Evaluation:** 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 expected and achieved accomplishments, examining the results chain, processes, contextual factors and causality, in order to understand achievements or the lack thereof. It aims at determining the relevance, impact, effectiveness, efficiency and sustainability of the interventions and contributions of the organizations of the United Nations 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 United Nations system and its members.
- 2.8 Evaluation focal point:** A UNESCO staff member who has been designated to coordinate the planning and management of decentralized evaluations, typically extrabudgetary projects for which the programme sector / field office is the responsible implementing unit). Focal points must complete an IOS training programme on evaluation management. The focal points are nominated by the respective ADG or Field Office director / head.
- 2.9 Internal audit:** An independent, objective assurance and consulting activity designed to add value and improve the Organization's operations. It helps the Organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 2.10 Intervention:** An intervention can be an activity, project, programme, strategy, policy, topic, theme, sector, operational area or institution.
- 2.11 Investigation:** Examination and determination of the veracity of allegations about irregularities (fraud, waste, abuse and other misconduct) and provision of supporting evidence for potential disciplinary measures or prosecution.
- 2.12 Monitoring:** A continuous function providing managers and key stakeholders with regular feedback on the consistency or discrepancy between planned and actual activities and programme performance and on the internal and external factors affecting results. Monitoring provides an early indication of the likelihood that planned results will be attained and provides an opportunity to validate the programme theory and logic and to make necessary changes in programme activities and approaches.
- 2.13 Review:** An assessment of the performance of an intervention, periodically or on an ad hoc basis that does not involve the full process of evaluation or audit.
- 2.14 Risk management:** A process to identify, assess, manage and control potential events or situations with an impact on the Organization and to provide reasonable assurance regarding the achievement of the Organization's objectives.
- 2.15 Self-evaluation:** An evaluation of an on-going or completed project, programme or policy, covering its design, implementation and / or results, conducted by those who are entrusted with the design and delivery of the intervention.

3. Policies

3.1 Standards

- (a) IOS carries out its audit functions in accordance with [The International Standards for the Professional Practice of Internal Auditing](#) of the the Institute of Internal Auditors (IIA) and the [Code of Ethics](#) established by the IIA.
- (b) Investigatory work is undertaken in conformity with the [Uniform Guidelines for Investigations](#) adopted by the Conference of International Investigators of United Nations Organizations and Multilateral Financial Institutions.
- (c) IOS performs evaluations in accordance with the United Nations Evaluation Group (UNEG) [Norms and Standards for Evaluation in the UN System](#) as a set of guiding principles to regulate the conduct of evaluation.

3.2 Financial Regulations

[Financial Regulation 10.1 \(d\)](#) on Internal Control provides:

The Director-General shall:

- (a) Establish detailed financial rules, operating policies and procedures in order to ensure effective financial administration, the exercise of economy and safeguard of the assets of the Organization;
- (b) Designate the officers who may receive moneys, incur obligations and make payments on behalf of the Organization;
- (c) Maintain an internal control system to ensure the accomplishment of established objectives and goals for operations; the economical use of resources; the reliability and integrity of information; compliance with policies, plans, procedures, rules and regulations; and the safeguarding of assets;
- (d) Maintain an internal oversight function which is responsible for the review, evaluation and monitoring of the adequacy and effectiveness of the Organization's overall systems of internal control. For this purpose, all systems, processes, operations, functions and activities within the Organization shall be subject to such review, evaluation and monitoring.

3.3 Oversight Advisory Committee

The General Conference through 38 C/Resolution 102 approved the revised Terms of Reference of the Oversight Advisory Committee (OAC). The Committee, comprising five members, advises inter alia on the role and effectiveness of the IOS and its strategies, priorities and work plans and suggest potential areas to address the Organization's risks and strategic opportunities.

3.4 Internal Audit Charter and Policy

UNESCO's IOS Internal Audit Charter and Policy presented to the Executive Board at its 199th session, sets forth the framework for ensuring an integrated system of assurance on the adequacy and effectiveness of UNESCO's risk management and control. In this regard, independent assurance is provided by the External Auditor, the Internal Oversight Service (IOS). In addition, the Joint Inspection Unit (JIU) conducts evaluations, inspections and investigations to secure administrative efficiency and to achieve greater co-ordination between UN organizations.

3.5 Evaluation Policy

The UNESCO [Evaluation Policy](#) establishes the institutional framework for strengthening UNESCO's overall evaluation system. The policy is based upon widely accepted principles of independence, accountability, transparency, utility and impartiality. The Executive Board welcomed the policy and invited the Director-General to report periodically on its implementation (196 EX/Decision 24).

4. Roles, Authorities and Accountabilities

4.1 IOS scope of work

- (a) IOS seeks to determine whether the Organization's framework of risk and results based management, control and governance processes, as designed and presented by management, is adequate and functioning in a manner which ensures that:
 - (i) Programmes are designed and implemented to produce results that are consistent with established objectives of the Organization;
 - (ii) Programmes are delivered effectively, planned results achieved and that lessons arising from their implementation are learned, disseminated and included into subsequent policy development, programme and project planning;
 - (iii) Risks are appropriately identified and managed;
 - (iv) Significant performance, financial, and operating information is accurate and timely;
 - (v) Resources are acquired economically, used efficiently and adequately protected;
 - (vi) Continuous qualitative improvements are included in the Organization's processes;
 - (vii) Employees' actions are in compliance with policies, standards and procedures;
 - (viii) Significant legislative or regulatory issues impacting the Organization are recognised and addressed properly;
 - (ix) Allegations of irregularities (fraud, waste, abuse of authority and other misconduct) are investigated and efforts are made to promote an ethical working environment.
- (b) In providing advisory services, IOS seeks to add value by improving the Organization's programme delivery and operations.

4.2 IOS Authority

- (a) When conducting assignments IOS personnel have the following authorities:
 - (i) Complete and unrestricted access to all records, documents, personnel and physical assets relevant to the subject under review at Headquarters and in UNESCO institutes, centres and the field;
 - (ii) The right to communicate directly with all levels of staff and management;
 - (iii) The right to request any staff member to furnish all information and explanations that IOS deems necessary;
 - (iv) The right to determine scopes of work, apply techniques and allocate resources within budget authorities, including the engagement of specialized consultants.
- (b) The Director of IOS shall have unrestricted access to the Oversight Advisory Committee.

4.3 IOS Responsibility: The Director of IOS is responsible for the work of IOS and is required to:

- (a) Submit an oversight strategy and work plans, including risk-based and flexible annual audit plan and a biennial evaluation plan, to the Director-General through the Oversight Advisory Committee;
- (b) Implement the strategy and work plans and issue timely reports; implement as appropriate any additional assignments requested by management; for example, when the risks attached to the proposed assignment are higher than those of other planned activities;
- (c) Regularly inform the Director-General and the Oversight Advisory Committee of the status and results of the oversight strategy and work plan, including progress reports on the actions taken by management in response to the recommendations made by IOS;

- (d) Adopt best practices in oversight functions, keeping management and the Oversight Advisory Committee informed of emerging trends;
- (e) Use professionals with sufficient knowledge, skills, experience and any other competencies needed to fulfil the mission of IOS and to maximize the efficiency and effectiveness of the used resources;
- (f) Liaise with representatives of the External Auditor to foster a cooperative and professional working relationship; optimise audit coverage; and share information such as strategies, work plans and all reports produced by both the IOS and the External Auditor;
- (g) Act as focal point for the Joint Inspection Unit (JIU) to facilitate evaluations, inspections and investigations of this independent external oversight body of the United Nations;
- (h) Establish a quality assurance and improvement programme that covers all aspects of IOS activities, continuously monitor its effectiveness and assure conformity with applicable Standards and Guiding Principles (see [Paragraph 3.1](#) above);
- (i) Provide advisory services, within IOS capacities and areas of expertise, to assist management in meeting its objectives.

4.4 IOS Accountability and Independence

- (a) The Director of IOS is appointed by the Director-General. The Director-General shall take decisions concerning the appointment, extension, renewal and termination of appointment of the Director of IOS in consultation with the Executive Board (Staff Regulations and Staff Rules, Regulation 4.5.3) and may also consult with the Oversight Advisory Committee on the required qualifications of the candidates. The Director of IOS reports to and is accountable directly to the Director-General. IOS operates independently from other parts of the UNESCO Secretariat. Apart from providing advice, IOS is not involved in the management of any programmes, operations or functions. The Director-General ensures that IOS is provided with the necessary resources in terms of appropriate staffing, adequate funds and appropriate training to fulfil its mission and maintain its independence.
- (b) An annual report is prepared by the Director of IOS for the Director-General and shared with the Oversight Advisory Committee summarizing significant oversight activities, conclusions, recommendations and action taken in response. This annual report is presented by the Director-General to the Executive Board. In addition, a summary report is submitted to the Executive Board on external evaluations completed

4.5 IOS Recommendations

- (a) UNESCO management officials are responsible for considering IOS reports issued to them for action, providing timely responses to IOS, and implementing agreed action plans. Where management officials and IOS are unable to agree on action plans in response to IOS reports, the matter will be communicated within the Secretariat hierarchy for resolution.
- (b) IOS is responsible for monitoring the implementation status of its recommendations and periodically reporting the status to the Director-General, with particular attention to timely communication of conditions resulting in high risk exposure.
- (c) A Senior Corporate Oversight Officer within the Office of the Director-General is responsible for *inter alia* coordinating and ensuring coherent organizational responses to internal and external oversight reports and their recommendations; identifying cross-cutting issues and trends that require strategic input and decisions at the senior management level and flagging organizational performance and risk issues as appropriate. ([DG/Note/16/12](#))

5. Procedures and Processes

5.1 Procedures & Processes in Audit

The IOS Internal Audit Manual provides internal auditors with practical guidance, tools and information for performing internal audit activity including planning, executing, reporting and following up on internal auditing engagements. The internal audit phases are elaborated below:

(a) Audit Planning

- (i) IOS prepares an **Annual Audit Plan** using a risk-based methodology, including consultations with management and consideration of management's requests. The Annual Audit Plan is presented to the Director-General, communicated to the Executive Board and is available on the IOS internet site.
- (ii) UNESCO managers may request or recommend to the Director of IOS that internal audits be undertaken of particular offices, processes or activities. Such requests will be considered from the perspective of organizational risks and priorities for inclusion in the Audit Plan. Similarly, substitutions may be made in the Audit Plan where emerging risks or priorities supersede those of an engagement included in the plan. Such substitutions are to be reported to the Oversight Advisory Committee.
- (iii) The planning process for each engagement is summarized in an **Engagement plan**, including an initial risk assessment, presenting the audit scope, objectives and work programme, as well as the detailed analyses supporting these determinations. The plan is prepared by the mission/project leader and approved by the Head of Internal Audit and the IOS Director.
- (iv) IOS sends the senior official of the entity or unit to be audited a formal Audit confirmation (notification) letter prior to the commencement of audit fieldwork. Offices expected to be consulted during the planning phase of the audit as well as the Office of the Director General (ODG) are also copied on the Audit confirmation letter. The Audit confirmation letter informs the relevant offices of the engagement, the general scope and time frame, and identifies members of the audit team. The letter also explains the logistical needs of the audit team and assists the entity or unit to be audited in preparing for the audit fieldwork. Once issued, the auditors begin gathering information directly from the involved units.
- (v) The audit team uses the most recent [Control self-assessment questionnaire](#) of the entity or unit to be audited, to obtain management's perceptions of the risks and corresponding mitigation techniques to be considered in planning the audit. Auditors assess and validate the self-assessment conclusions as part of the audit engagement.
- (vi) **In order to effectively undertake an audit, IOS may request a confidential Representation letter from the head/director of the entity or activity under audit which discloses, to the best of their knowledge:**
 - a. Any significant deviations from established policies, rules and regulations which could threaten the achievement of the office's operational and programme objectives;
 - b. Any suspected or actual irregularities by staff members, counterparts, contractors or other parties, which may affect UNESCO;
 - c. Actions taken in response to any concerns noted above.

(b) Audit Execution and Reporting

- (i) At the start of the audit field work, an **entrance meeting** is conducted with the head/director of the entity or activity under audit and its managers. The purpose of this is to ensure that the Terms of Reference have been fully understood, to address questions that the Head/Director and managers may present and to discuss the relevant documentation which has been prepared by the client in advance to arrange the audit work schedule.
- (ii) Based on the risk analysis performed during the planning phase, the auditors select the key actions/controls to test. The testing is guided by the **audit work**

programmes.

- (iii) The majority of audit fieldwork consists of **audit testing** which involves the measurement of representative transactions or processes and comparison of the results with established standards or criteria. The objective of the testing is to gather evidence on the validity, accuracy, compliance and/or competence of controls. At the end of the tests, the auditors should have either validated the effective, continuous and consistent functioning of the key actions/controls or identified the weaknesses in their design or implementation.
- (iv) For the control tests standard **audit techniques/procedures** are normally applied such as the review and examination of documents or physical items (inspection); watching operators perform their tasks (observation); reviewing documentary evidence from parties not directly involved in the operations of the auditee (third-party confirmation); comparing or analysing evidence with other data from outside the reference period or from independent sources to identify unusual patterns or variances (analytical review); enquiry, either in writing or orally, and confirmation of assertions; re-computation; re-performance; and interviews. The auditors define the population to be tested and consider the sampling technique to be used to obtain the necessary level of assurance. The two principal approaches to audit sampling are non-statistical (i.e., judgemental) and statistical. Either may be applied upon the judgement of Internal Audit Office and based on the circumstances and purposes of the audit procedure.
- (v) The audit team holds an **exit meeting** at the end of the fieldwork. This is usually with the head/director of the entity or activity under audit and members of its management team. The auditors present for discussion their preliminary findings, conclusions and recommendations. The purpose of the meeting is to reach agreement on the preliminary findings, conclusions and recommendations and to jointly examine effective action plans to respond to recommendations.
- (vi) For audits of field offices, IOS holds a headquarters debriefing for managers of programme sectors and Corporate Services who may be involved in implementing or monitoring recommended actions. The head/director of the field office participates in the briefing as a virtual participant, either by telephone or Skype.
- (vii) The **Draft Audit Report** is to be issued within one month following the exit meeting, unless authorized otherwise by the Director IOS in exceptional circumstances. It provides the overall conclusions, findings and recommendations made as a result of the audit fieldwork and incorporates the results of discussions during the exit meeting. The draft report is issued to the head/director of the entity or activity under audit as well as to all offices to which recommendations are directed in the report. The head/director is invited to provide written comments on the draft report including any additional information that may be helpful in ensuring the factual accuracy of the report. All offices to which recommendations are directed are requested to provide clear and effective action plans to implement their respective recommendations, including target implementation dates. Where needed, additional discussions should take place between IOS and the action offices to ensure that effective actions plans are agreed.
- (viii) The **Final Audit Report** is to be issued within two weeks of receiving management's comments and action plans, unless authorized otherwise by the Director IOS in exceptional circumstances. It provides the overall conclusions, findings and recommendations of the audit following consideration of management's comments on the Draft Audit Report and including management's action plans and time frames for implementing the report's recommendations. Should there be disagreement on conclusions or recommendations, the final report may state both positions and the reasons for the disagreement. The report is issued to the Director-General with copies to other offices within the Secretariat who are to consider the results of the audit or ensure that action is taken in response to the audit recommendations.
- (ix) The reportable **audit findings** are categorized as high risk (fundamental issues with corporate implications), medium risk (significant issues that may affect the

achievement of the entity's or activity's objectives) or low risk (issues meriting attention to better manage risks). Each **audit recommendation** is clearly linked to specific observations and is to improve risk management, efficiency or effectiveness of the Organization.

- (x) Findings and comments that are less significant and not considered as reportable conditions for purposes of the audit report may be communicated by IOS to the head/director of the audited office in a **Management Letter**. Action on these matters is not formally monitored by IOS; however, the recipient is responsible for considering the matters raised to them and taking appropriate measures.
 - (xi) Together with the final audit report, a [Client satisfaction survey](#) is sent to the auditees to inquire about their satisfaction and to receive feedback in order to improve Internal Audit Office services.
 - (xii) **Summaries of internal audit reports** that do not include sensitive or proprietary information, are published on the IOS internet site. Access to full audit reports can be made available to Member States upon their request and subject to the approval of the IOS Director. Summary and final internal audit reports containing sensitive or proprietary information may be redacted by IOS prior to external dissemination.
- (c) Audit Follow-up
- (i) Internal Audit Office monitors the implementation of its internal audit recommendations. To do this, it maintains a web-based tool and data base of recommendations, action plans and follow-up actions for all internal audit recommendations. Recommendation action offices may update the implementation status via the web-based tool or by direct correspondence or meetings with Internal Audit Office. Notwithstanding the Internal Audit Office monitoring process, the assigned action office is accountable for the implementation of Internal Audit recommendations.
 - (ii) In evaluating implementation actions to close a recommendation, Internal Audit Office should be satisfied that the action agreed on was actually taken, or that other effective steps were taken to address the recommendation. Internal Audit Office uses a risk-based approach in monitoring the implementation of audit recommendations. For low-risk issues, Internal Audit Office may choose to rely on management's assertion that actions have been taken. For medium and high-risk issues, Internal Audit Office may require additional evidence of implementation, such as narrative descriptions of actions taken together with documentary support. After review, internal auditors can evaluate the responses as satisfactory and close the recommendation as implemented. An incomplete and unsatisfactory response results in the recommendation remaining open. Should action offices for recommendations have questions about the nature or extent of implementation information that Internal Audit Office would require for a specific recommendation, they are encouraged to contact the principal auditor of the engagement or the Head of Internal Audit.
 - (iii) IOS periodically reports the status of internal audit recommendations to the Oversight Advisory Committee and to the Senior Management Team, including an aging of open recommendations and details of open recommendations pertaining to high-risk issues.

5.2 The Evaluation Process

The evaluation process consists of the four distinct phases elaborated below. A description of the main responsibilities of various actors during the evaluation process is

also contained in Annex III of the UNESCO Evaluation Policy.

(a) Budgeting for evaluation

- (i) In line with recognized best practice, the [UNESCO Evaluation Policy](#) establishes a target of 3% of programme expenditure as the recommended minimum level of investment in evaluation. The Evaluation Office monitors and reports on progress made in achieving the target in its Annual Report. The 2016 Ivory Note - *Strengthening accountability and leadership for the follow-up of audit, investigation and evaluation recommendations* ([DG/Note/16/12](#)) – further emphasizes the importance of adequate budgets in support of evaluation.
- (ii) The resourcing of evaluation is guided by the following key principles:
- all evaluations are properly budgeted at the design or planning phase;
 - the Evaluation Office has management authority over the evaluation budget of extrabudgetary projects contained in the decentralized evaluation plan as a means to quality assure the subsequent evaluation process;
 - the Evaluation Office has the authority to conduct any evaluation it chooses, including individual extrabudgetary project evaluations; and
 - efforts are made to pool evaluation resources as a more efficient and effective means to evaluate cross-cutting issues of strategic value to UNESCO.
- (iii) The [Special Account](#) for Strengthening UNESCO's Evaluation Work (197 EX/27 Part I, Annex I) enables financial resources to be pooled to support cross-cutting corporate evaluations, system-wide evaluation initiatives and capacity-building initiatives.

(b) Evaluation Planning^[1]

- (i) Corporate quadrennial evaluation plan: The Evaluation Office establishes the quadrennial plan in consultation with UNESCO senior management and directors of Field Offices / Institutes. The Executive Board may also request that specific topics be included in the evaluation plan. The plan is a rolling plan thus subject to periodic revision in order to reflect emerging or changing priorities. The IOS Annual Report contains the corporate evaluations planned for the upcoming year.
- (ii) Decentralized evaluation plan: The five major programme sectors are responsible for establishing and managing decentralized evaluations. Designated evaluation focal points may also assist the sectors in the overall management of the plan. The decentralized evaluation plans are updated regularly in order to reflect the important number of extrabudgetary projects which are approved during the course of the programme cycle and contain a mandatory evaluation.
- (iii) The Evaluation Office plans an annual consultation meeting with all programme sectors to discuss evaluation needs and requirements. The consultation is intended to inform the development of the above plans. The Evaluation Office also maintains regular contact with the decentralized evaluation focal points for the purpose of identifying evaluation needs.
- (iv) An **initial preparation meeting** is often convened by the Evaluation Office (for corporate evaluations) or by the responsible sector / field entity who is commissioning the evaluation (for decentralized evaluations). The main purpose of the meeting is to ensure that the evaluation budget has in fact been secured, to discuss the potential scope and purpose of the evaluation and to discuss the establishment of the Evaluation Reference Group.

- (v) An **Evaluation Reference Group** is typically formed for large and complex evaluations that involve multiple stakeholder groups. Its main role is to advise on Terms of References, to provide feedback on draft evaluation reports and to provide guidance on appropriate actions to be taken in response to evaluation findings.
 - (vi) A **desk study** is prepared for each project / programme to be evaluated. This consists mainly of compiling all of the relevant project / programme documentation, including Executive Board papers, project documents, monitoring and progress reports, etc. The information is organized into a brief report. The desk study is prepared by the Evaluation Office (for corporate evaluations) or by the relevant sector / field entity (for decentralized evaluations).
 - (vii) The **Terms of Reference (ToR)** include a statement of the background, purpose and scope of the evaluation; the individual roles and responsibilities; the qualifications of the evaluation team; and the timelines for deliverables. ToR are developed in a participatory manner, integrating gender equality and human rights perspectives where appropriate. The ToR are developed by the responsible sector / field entity, in close consultation with the Evaluation Office and any other key stakeholders such as donors. The Evaluation Office approves the ToR of corporate evaluations.
 - (viii) The appropriate procurement procedure is established according to UNESCO's procurement guidelines. In addition, regardless of the budget available for an evaluation exercise, it is expected that competitive process will be followed in order to select the most technically and financially sound provider.
- (c) Implementing the evaluation
- (i) Before beginning the evaluation, the full desk study, relevant documentation and lists of documents and key stakeholders are provided to the evaluation team. The evaluation is typically launched during an **entrance meeting** to Headquarters, or to the offices of the field entity commissioning the evaluation, during which time the Evaluation Reference Group convenes. The evaluation team also conducts a number of initial interviews with key UNESCO stakeholders to further their understanding of the evaluation and expectations.
 - (ii) Shortly thereafter, the evaluation team prepares an **inception report**. The inception report describes the conceptual framework the evaluation team will use in undertaking the evaluation. It sets out in some detail the evaluation methodology and contains a work plan indicating the phases in the evaluation with key deliverables and milestones.
 - (iii) The evaluation team is expected to conduct the evaluation according to the work plan outlined in the approved inception report. The evaluation team should inform, and receive the agreement of, the responsible commissioning unit of any issue likely to have a significant effect on the conduct of the evaluation, such as the unavailability of a member of the evaluation team or changes in conducting field visits. It is common for the evaluation team to provide the responsible commissioning unit with informal, periodic progress reports on the implementation of the evaluation.
 - (iv) The evaluation team submits a draft evaluation report. The responsible commissioning unit, in cooperation with the Evaluation Reference Group, reviews the report and drafts comments. In reviewing the draft, it is important to ensure, inter alia, the findings address the evaluation criteria and questions defined in the evaluation scope; that conclusions are well substantiated by the evidence presented and are logically connected to evaluation findings; and that recommendations are firmly based on evidence and conclusions and their implementation feasible.

- (v) The evaluation team submits the final report taking into consideration the comments received on the draft. The Evaluation Office (for corporate evaluations) or the responsible sector / field entity (for decentralized evaluations) approves the final report once determined that quality standards have been met.
- (vi) All UNESCO evaluation reports are made public. The Evaluation Office posts all corporate evaluation reports on the IOS external website. The responsible UNESCO entity uploads decentralized evaluation reports onto UNESCO's Transparency Portal and shares them with donors.
- (d) Evaluation Follow-up
 - (i) As it relates to strengthening evaluation use, the effective follow-up to evaluation recommendations promotes a culture of organizational learning, improves transparency in the use of resources and enhances accountability for results.
 - (ii) Corporate evaluation reports contain a **management response** providing management's overall view on the report findings and recommendations. The management response should be submitted no later than one month after the completion of the evaluation so that it may be included in the published version of the final report. An **action plan** is subsequently developed containing the accepted recommendations, the planned actions to implement each recommendation, responsibilities and the expected date of completion. Action plans are updated by the responsible programme unit twice per year. The Evaluation Office monitors the progress made in the implementation of evaluation recommendations and submits status reports in its Annual Report to the Executive Board, to each meeting of the Oversight Advisory Committee and to meetings of the Senior Management Team (SMT).

5.3 Investigation Procedures

IOS investigation procedures are described in IOS Investigation Guidelines.

The IOS Investigation Guidelines provide investigators with practical guidance, tools and information for performing investigations. These Guidelines are based on best practices as established by the *Conference of International Investigators*, the *Association of Certified Fraud Examiners (ACFE)* and the *United Nations Representatives of Investigations Services (UNRIS)*.

[1] Refer to Section 2 for definitions of corporate and decentralized evaluations.

6. Guidelines

The [UNESCO Evaluation Policy](#) 2014 – 2021 period provides the institutional framework for strengthening UNESCO's overall evaluation system. The policy was endorsed at the 196th session of UNESCO's Executive Board. An **Evaluation Strategy** for 2016 – 2018 facilitates the effective implementation of the evaluation policy.

A set of guidance materials reflecting the contents of the evaluation policy and strategy are regularly updated and made available at the IOS evaluation web site. The guidelines aim to assist programme sectors and field offices in planning, managing and following up evaluations

7. Forms

Not applicable

8. Additional Help

Not applicable