



United Nations
Educational, Scientific and
Cultural Organization

IOS Annual Report

206th Session of the Executive Board



Internal Oversight Service
12 April 2019

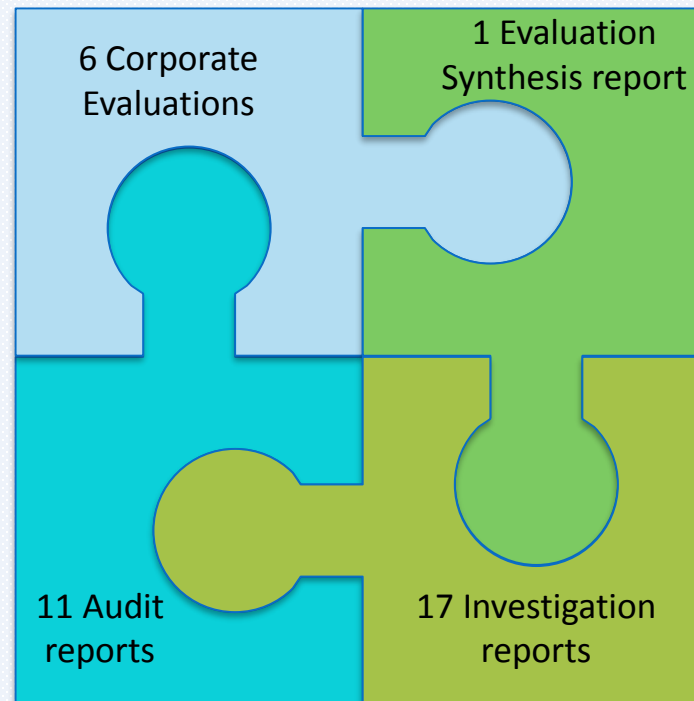
IOS Snapshot

Where did we work in 2018?

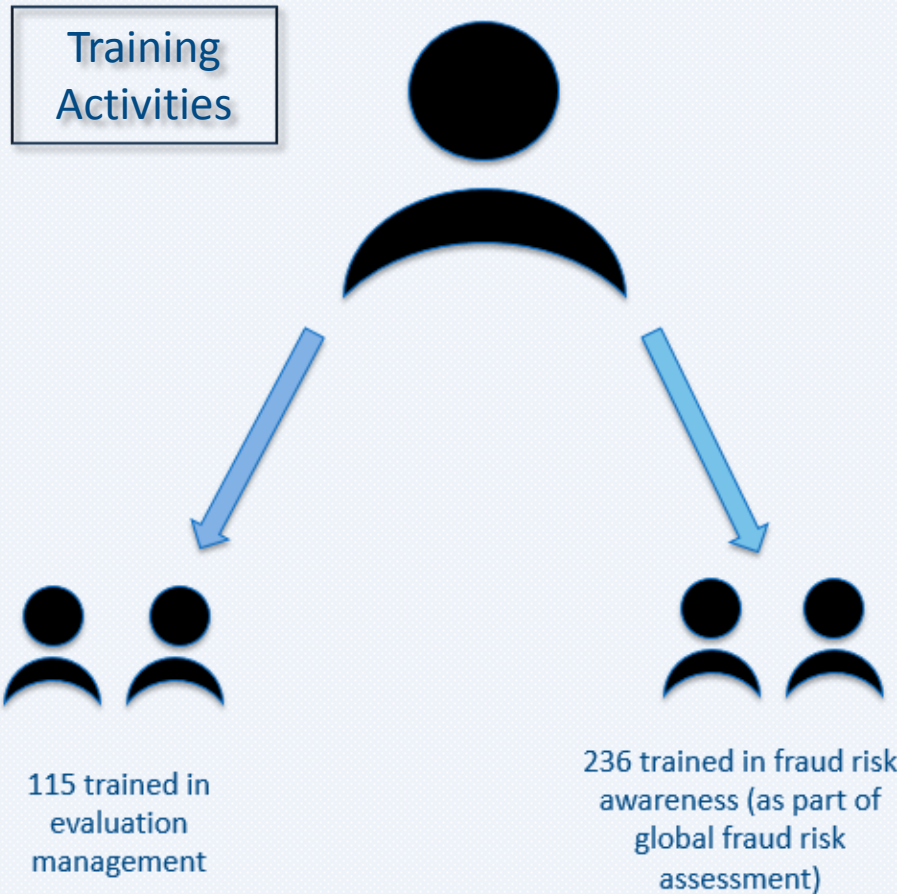


IOS Snapshot

Key Deliverables



IOS Snapshot



Updated IOS website to enhance dissemination, communication and visibility



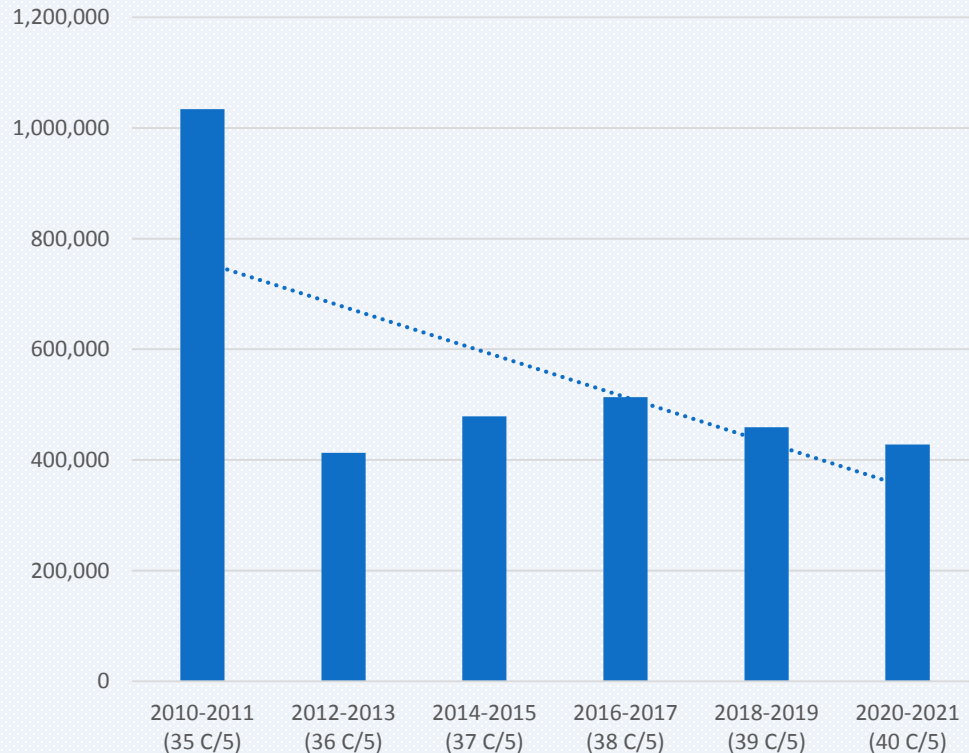
Four E-learning modules on Evaluation



Who assesses the work of IOS?

- ❖ Oversight Advisory Committee
- ❖ Institute of Internal Auditors: Quality Assurance and Improvement Program (QAIP), 2016
- ❖ Multilateral Organisation Performance Assessment Network (MOPAN), 2018
- ❖ UNEG Peer Review of the Evaluation Function 2nd Semester 2019

IOS Budget – Regular Programme Activity Budget



Impact on IOS Work Plan

- Approx. 60% decrease since the financial crisis (2010-11)
- 3 staff less than in 35C/5
- Limited coverage of Field Office audits
- Planned evaluations of UNESCO field presence cancelled
- Key activities of Internal Audit and Investigation Office funded with non-regular budget resources impedes ability to independently plan
- 3% Target for evaluations with sectors is met

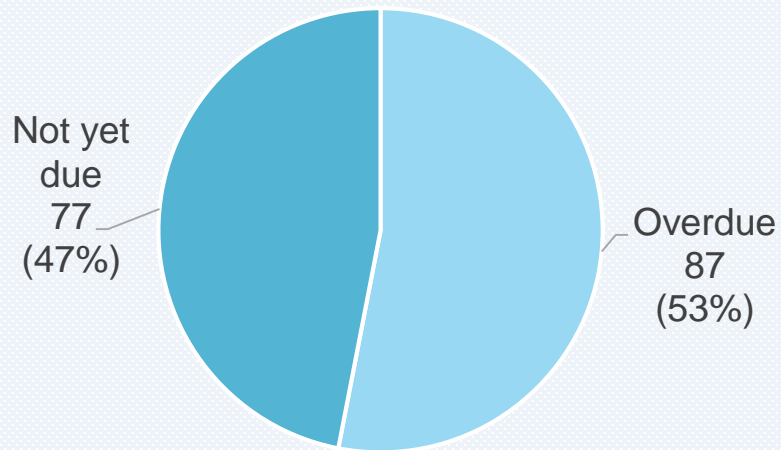
Internal Audit – Key Corporate Issues

- ❖ Lack of strategic frameworks to communicate position and comparative strengths to internal and external partners (**Literacy Programme**)
- ❖ Clear processes & workflows are needed, notably in the approval process for non-standard donor agreements (**Compliance with donor agreements**).
- ❖ Strengthen the internal controls and improve the working environment of the security sector. (**HQ security audit**)
- ❖ Address internal vulnerabilities in the IT system; there is need for dedicated resources (specifically a CISO) and a comprehensive training awareness programme. (**IT audit**)
- ❖ Cost saving opportunities through outsourcing/rationalization of security, translation and interpretation services (**various audits**)

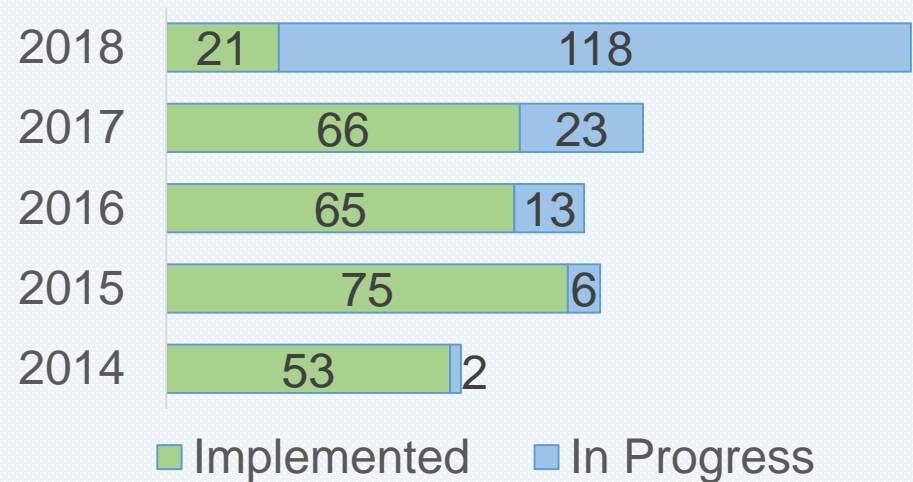
- ❖ Headquarters oversight mechanisms supporting the field (2nd Line Of Defense) are overstretched and no timely action is taken to address shortcomings.
- ❖ Extended key position vacancies weakens internal control environment.
- ❖ Clear accountabilities between the Sectors and the field and embracing a risk management culture will enhance project management.
- ❖ Urgent need to review and reform the Field network to ensure adequate support and oversight.
- ❖ Category I Institutes face challenges with regard to their financial sustainability. There is need to develop a definition of core funds and guidelines to set up a minimum level of operating reserves.

Internal Audit – Recommendation Follow-up

Status of the 164 outstanding IA recommendations



Implementation rate of IA recommendations by year of report issuance (*)



(*) Two outstanding recommendations issued prior to 2014 are not included in this graph

Evaluation – Key Highlights

❖ **Strengthening the Decentralized Evaluation function**

- Community of Practice for Evaluation Focal Points on UNESTEAMS
- E-learning modules on evaluation management for all staff

❖ **Improving organizational learning and results measurement**

- Evaluation Synthesis report – annual exercise to identify cross-cutting issues & contribution of UNESCO programmes to key outcomes

❖ **Strengthening quality assurance mechanisms**

- Development of report quality checklist and regular external review of corporate evaluation reports
- Meta evaluation of completed decentralized evaluations

Organizational strengths

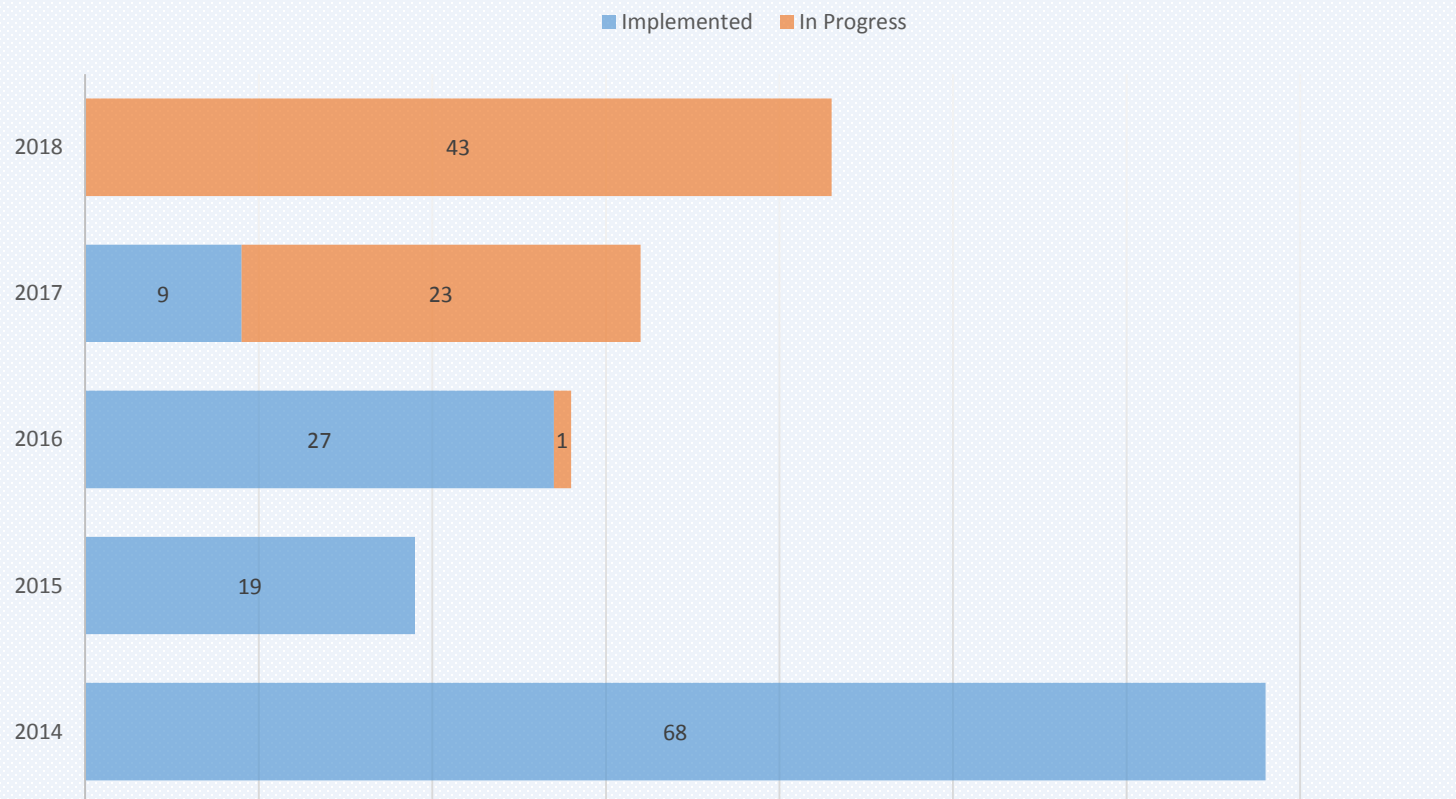
- + Programmes are highly relevant and valued by Member States
- + UNESCO is well-respected as mobilizer and consensus builder
- +/- Integration of Global Gender Equality and Africa is mixed

Areas in need of improvement

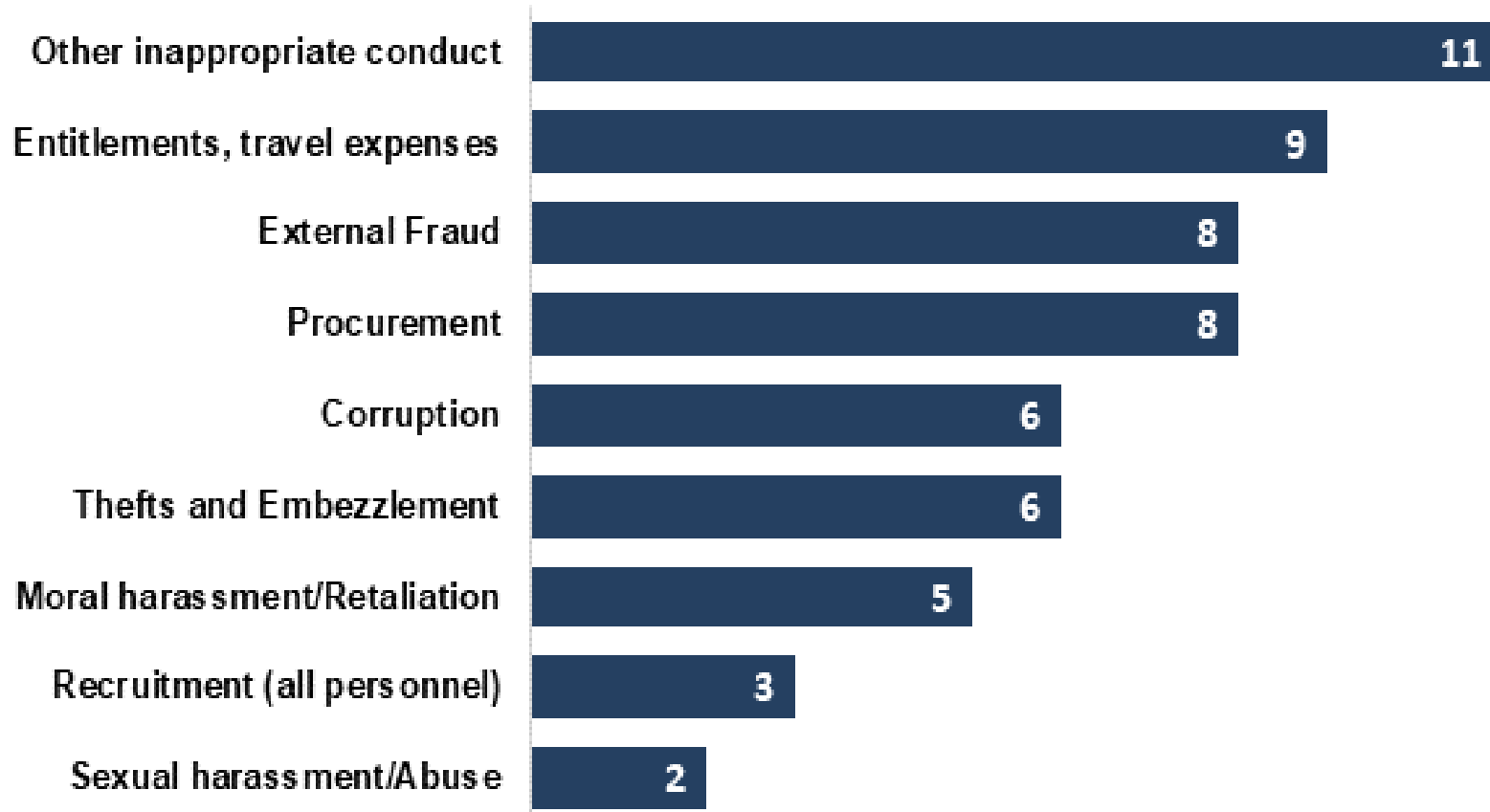
- Project management and coordination practice
- Financial and human resources
- Monitoring and evaluation of results
- Better leverage partnerships and collaboration within & outside UNESCO

Evaluation – Recommendation Follow-up

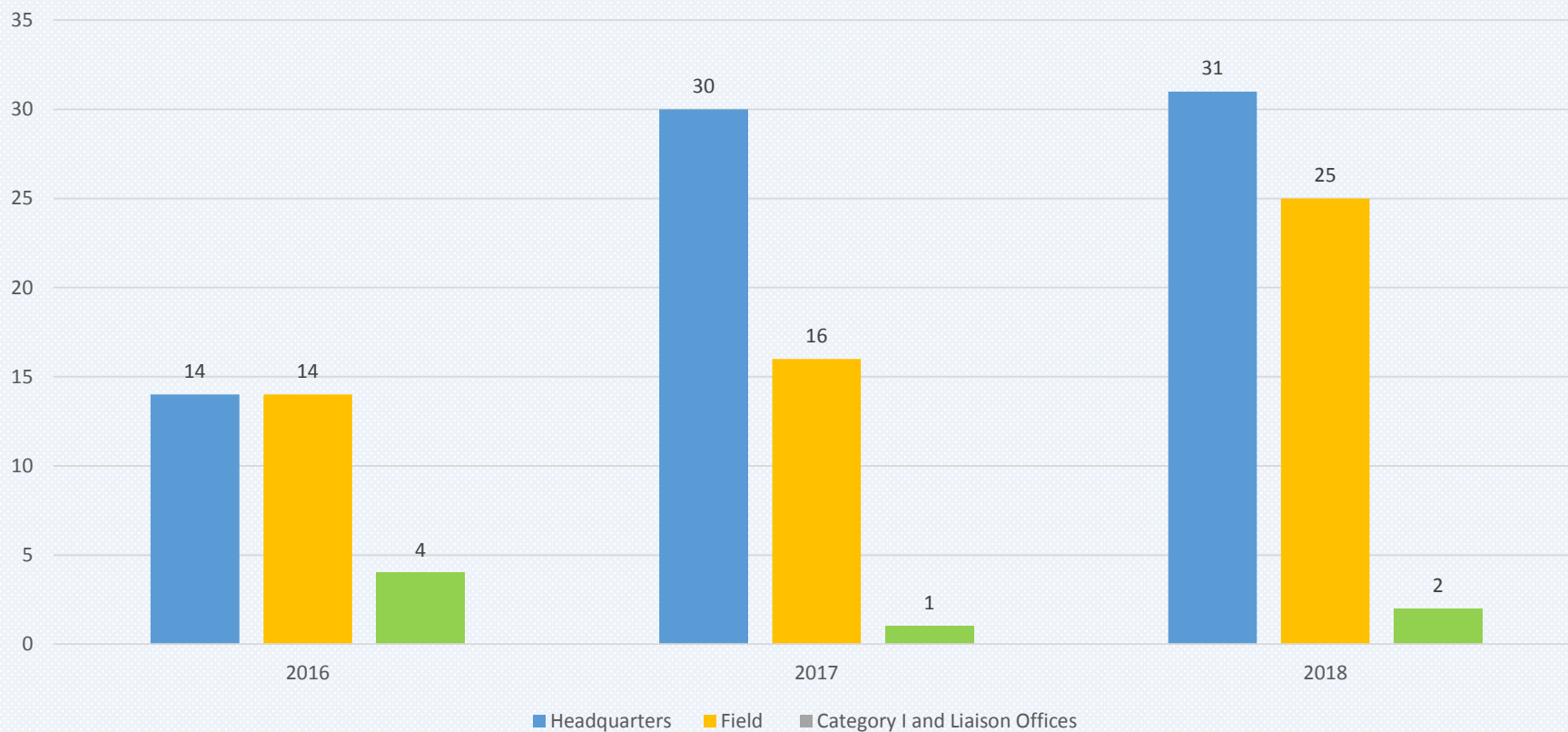
Implementation of Evaluation Recommendations as of February 2019



Nature of Allegations Received in 2018



Origins of Allegation – HQ vs. Cat. 1 vs. Field



Key Items in IOS Workplan for 2019

- ❖ 10 planned evaluations to cover remaining gaps in future SRR report
- ❖ 16 planned audits covering relevant risk areas (redesign core systems; programme, budget and financial management; IT governance; field offices and category I institutes)
- ❖ Synthesis Review of SDG 4.5 as a joint evaluation exercise
- ❖ Synthetic Review and Meta-Evaluation of completed evaluations as an input to the Strategic Result Report (SRR)
- ❖ Peer Review of the Evaluation Function
- ❖ New Evaluation Manual in English & French
- ❖ Investigations Policy



Thank you for your attention