



**Monitoring, Evaluations and Audit
Functions in the UN System**



**MEMBER STATES'
INDUCTION SEMINAR**

WEDNESDAY 25 JANUARY 2023

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WHY MONITORING, EVALUATION AND AUDIT?

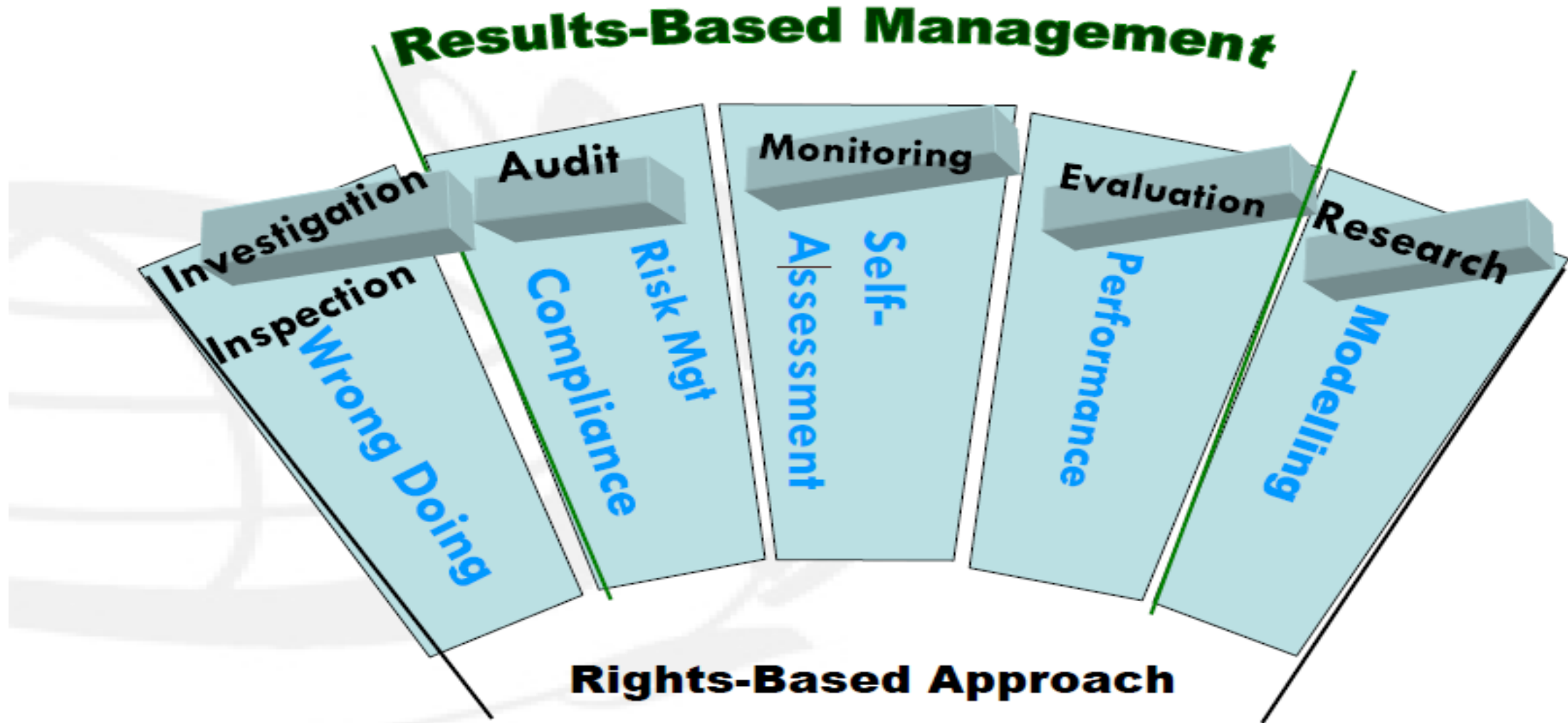


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- a. A basis for Accountability
- b. Encourage Learning
- c. Useful for Decision-making
- d. Generate confidence amongst Member States and funders.

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OVERSIGHT SPECTRUM





Monitoring is a periodic/ongoing collection and analysis of data by programme managers to track progress against expected planned results.

Evaluation is an assessment that seeks to determine as systematically and objectively as possible the relevance, efficiency, effectiveness, coherence, impact and sustainability of on-going, or completed activity, project, programme, strategy, policy, topic, theme, sector, operational area, institutional performance, etc.

Auditing is an independent objective activity to determine if there is an adequate and effective system of internal controls for providing reasonable assurance with respect to compliance with rules and regulations; efficiency use of resources; and effectiveness of programme management for achieving stated objectives. It takes dimensions of **compliance audits; Performance audits; and Management audits.**

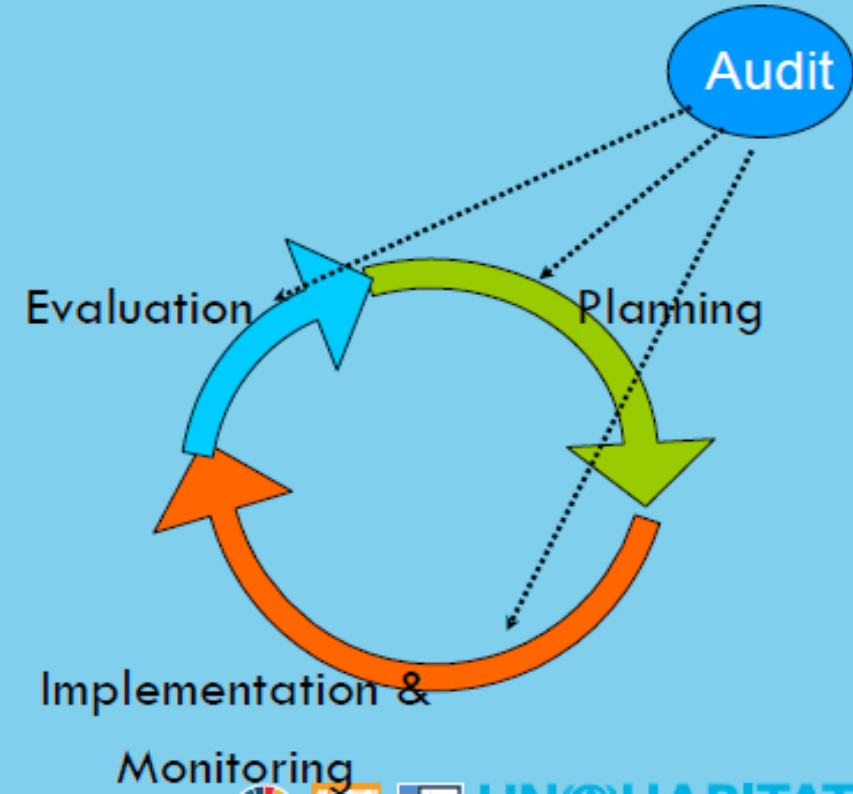
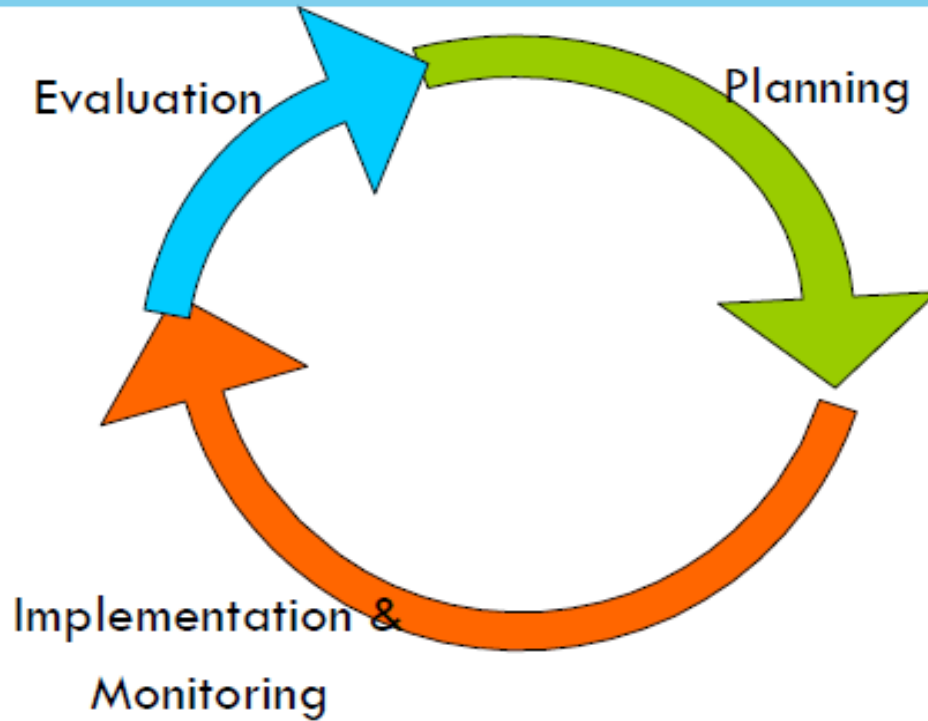
FUNDAMENTAL DISTINCTION BETWEEN M&E AND AUDIT



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M&E are part of the Project Management Cycle

Audit is Independent from Management Cycle



MANDATE TO MONITOR, EVALUATE AND AUDIT

Monitoring and Evaluation

M&E have been a mandated activity of the UN Secretariat's programme since early 1980s. The Regulations and Rules that govern Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation ((PPBME)) were first adopted by the UN General Assembly in its resolution 37/234 of December 1982. They promulgated in the Secretary General's bulletin ST/SGB/2000/8 in April 2000 and revised in ST/SGB/2018/3 in June 2018.

Audit

By Resolution 74 (I) of 7 December 1946, the General Assembly established the United Nations Board of Auditors to audit the accounts of the United Nations organization and its funds and programmes and to report its findings and recommendations to the UN GA through the Advisory Committee on Administrative and Budgetary Questions.. (ACABQ)

WHO PREFORMS MONITORING, EVALUATION AND AUDIT?



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I. Business Transformation and Accountability (BTA) Division in the Department of Management Strategy, Policy and Compliance (DMSPC) - **Monitoring**

II. The Office of Internal Oversight services (OIOS) – internal evaluation and audit

In the UN, various oversight functions were consolidated and strengthened in 1994, when the OIOS was established. OIOS provides internal auditing, internal evaluation, investigation, inspection and consulting services to all United Nations activities under the authority of the Secretary-General.

III. United Nations Board of Auditors (BOA) - External audit

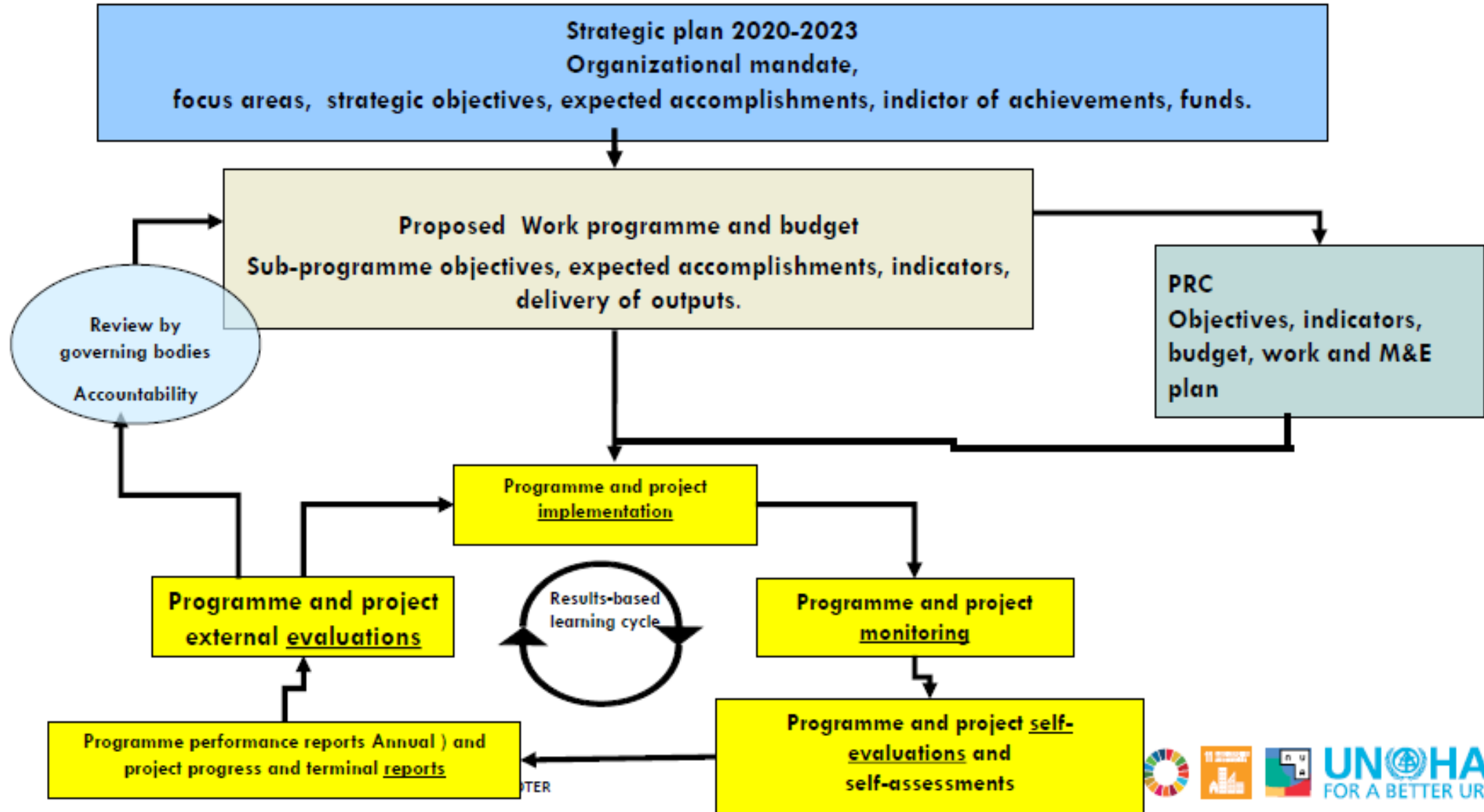
IV. The Joint Inspection Unit (JIU) – External evaluation.

I. Organizations themselves – UN-Habitat

FRAMEWORK OF M & E AT UN-HABITAT



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UN HABITAT
FOR A BETTER URBAN FUTURE

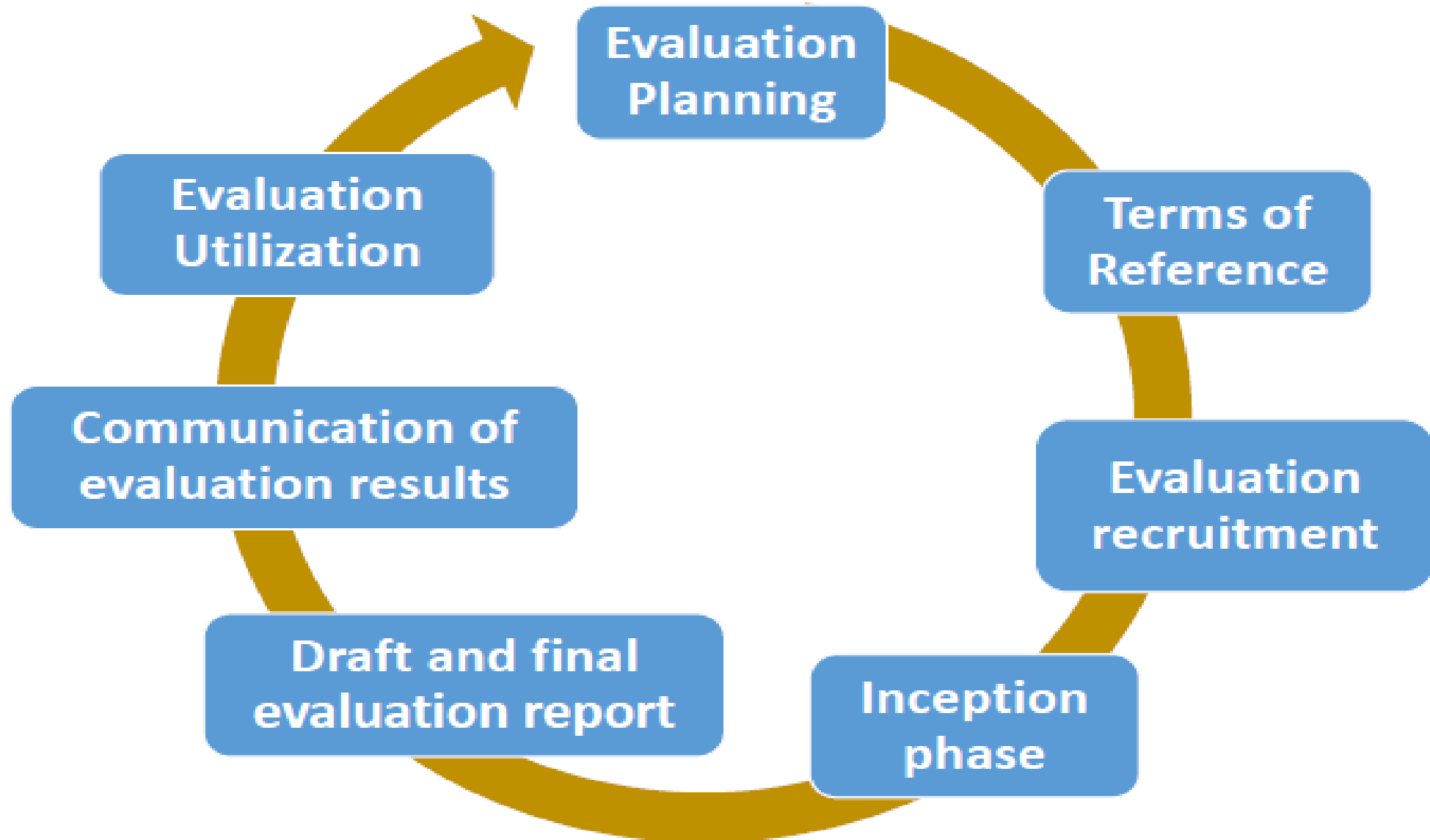
UN-Habitat Conducts Different Types of Evaluations Including:



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- Strategy and policy evaluations;
- Subprogramme evaluations
- Project and programme evaluations;
- Institutional/Corporate evaluations;
- Thematic evaluations;
- Country Portfolio evaluations;
- Cluster evaluations
- Impact evaluations.

The evaluation process





IMPORTANCE OF M&E AND AUDIT FUNCTIONS

INCREASED DEMAND FOR EVIDENCE OF EFFECTIVENESS AND ACHIEVING RESULTS	<ul style="list-style-type: none">• Increasing demand for organizations to demonstrate results achieved, accountability and transparency in the context of the scarce resources
AGENDA 2030 & NUA	<ul style="list-style-type: none">• Use of monitoring, evaluation and performance audits in SDGs and NUA implementation, follow-up and reviews.
UN MANAGEMENT REFORMS	<ul style="list-style-type: none">• SG reforms has emphasized improved management, accountability and transparency and for oversight functions to better measure the impact of the organization work.• Establishment of new Evaluation Office in the SG office for System-wide evaluations to ensure performance and evaluation findings have practical impact on future plans and resource allocation.• New Administrative Instruction for evaluation in the UN Secretariat: ST/AI/2021/3 of August 2021 aims at strengthening of evaluation capacity in the UN-Secretariat
UN-HABITAT REFORMS, STRATEGIC PLAN AND ANNAUL WORK PROGRAMME	<ul style="list-style-type: none">• New reform, Strategic plan 2020-2023, its work-programmes and budgets emphasize accountability, transparency, effectiveness and impact of UN-Habitat's work

ROLE OF MEMBER STATES IN THE OVERSIGHT FUNCTIONS



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

- Oversee the implementation of the normative and operational activities.
- Ensure accountability, transparency, efficiency and effectiveness of the organization.
- Approve and oversee the implementation of the annual programme of work and budget and the resource mobilization strategy.
- Adopt decisions on programmatic, operational and budgetary issues.
- Oversee compliance of UN-Habitat evaluations and supporting audit function.



- There is increasing demand for use of monitoring, evaluation and audit information. However, resources allocated to these functions are not commensurate with the mandates of the functions to perform optimally contributing significantly to effectiveness of the organization.
- We welcome your suggestions and look forward to your support in strengthening Monitoring, evaluation and audit functions of UN-Habitat.

THANK YOU FOR YOUR ATTENTION.

Thank you!

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