



## **INTERNAL AUDIT DIVISION**

### **REPORT 2023/060**

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**Audit of the operations of the subprogramme on multilateral negotiations and deliberations on disarmament and arms limitation in the Office of Disarmament Affairs**

**The Geneva Branch facilitated the financial management of the Conventions it serviced but needed to clarify the treatment of unused contributions and develop an annual Branch-level work plan**

**17 November 2023**

**Assignment No. AN2022-530-01**

# **Audit of the operations of the subprogramme on multilateral negotiations and deliberations on disarmament and arms limitation in the Office for Disarmament Affairs**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the subprogramme on multilateral negotiations and deliberations on disarmament and arms limitation in the Office for Disarmament Affairs (ODA). The objective of the audit was to assess the effectiveness of the operations of the subprogramme (the Geneva Branch) in supporting multilateral negotiations and deliberations on disarmament and arms limitation. The audit covered the period from January 2021 to March 2023. Based on an activity-level risk assessment, the audit covered higher and medium risks areas which included: a) financial management; b) strategic planning and monitoring; and c) consideration in programme management of gender parity, disability inclusion and multilingualism.

The Geneva Branch facilitated the financial management of the Conventions it serviced and prepared their annual cost estimates, administered their financial measures, and monitored and reported on financial information. However, the treatment of unused contributions was not stipulated in the financial measures adopted by the Conventions and payment arrangements for the provision of administrative support services through the United Nations Office at Geneva needed clarification. The Geneva Branch followed the ODA strategic framework and programme budget process, and its activities contributed to meeting its objectives and mandate. However, there was no Branch-level work plan and ODA did not track implementation of its strategic plan. Nonetheless, the Geneva Branch took action to promote gender parity and multilingualism and to mainstream gender equality and disability inclusion in its work.

OIOS made four recommendations. To address issues identified in the audit, the ODA Geneva Branch needed to:

- Propose to the States parties that the respective financial measures should incorporate instructions on the treatment of unused balances in the special accounts; and
- Develop an annual Branch-level work plan, aligned with the overall ODA strategic plan and monitor its implementation.

In addition, ODA needed to:

- Review the memorandum of understanding on the provision of administrative support and clarify the funding arrangements for the services; and
- Monitor implementation of its strategic plan annually.

ODA accepted the recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex 1.

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# **Audit of the operations of the subprogramme on multilateral negotiations and deliberations on disarmament and arms limitation in the Office for Disarmament Affairs**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the operations of the subprogramme on multilateral negotiations and deliberations on disarmament and arms limitation in the Office for Disarmament Affairs (ODA).

2. The ODA mandate derives from priorities established in the United Nations Charter and relevant resolutions and decisions of the Security Council, General Assembly and treaty bodies in the field of disarmament, non-proliferation and arms control. ODA executes its mandate through five subprogrammes that support multilateral efforts aimed at achieving general and complete disarmament under strict and effective international control. Subprogramme 1 (also known as the Geneva Branch) supports States parties, to existing multilateral agreements and the Conference on Disarmament,<sup>1</sup> in their advancement of multilateral negotiations and deliberations on agreements on disarmament, arms limitation and non-proliferation in all its aspects.

3. The Geneva Branch's core functions include:

- a) Providing support for negotiations of the Conference on Disarmament and for conferences and meetings of States parties to various multilateral agreements on disarmament, arms limitation and non-proliferation at the organizational, procedural and substantive levels. These include the Biological Weapons Convention (BWC), Convention on Certain Conventional Weapons (CCW), Anti-personnel Landmine Convention (APLC) and Convention on Cluster Munitions (CCM);<sup>2</sup>
- b) Rendering assistance and providing support for the follow-up to decisions, recommendations and programmes of action adopted by conferences and meetings of States parties to various multilateral disarmament, arms control and non-proliferation agreements;
- c) Implementing the United Nations Disarmament Fellowship, Training and Advisory Services Programme; and
- d) Providing substantive and procedural support for ad hoc bodies established pursuant to decisions of the General Assembly, including open-ended working groups and expert groups.

4. The Branch also oversees and supports the operations of the implementation support units (ISUs) for the BCW and the CCW, while the ISUs for CCM and APLC are housed outside the United Nations Secretariat.<sup>3</sup> The ISUs act as substantive secretariats for meetings of the Conventions and support States parties in the administration and comprehensive implementation of the Convention. In addition, the United Nations Secretary-General maintains some functions for CCM and APLC, as mandated through various General Assembly resolutions, articles of the Conventions, and relevant final reports of the review conferences and meetings of States parties.

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<sup>1</sup> In 1978, the first Special Session of the General Assembly devoted to disarmament recognized the existence of the predecessor of the Conference on Disarmament as the single multilateral nuclear disarmament negotiating, form of the international community. The Conference is currently composed of 65 Member States.

<sup>2</sup> These Conventions entered into force in 1975, 1983, 1999 and 2010, respectively, and are composed of various State parties.

<sup>3</sup> The ISUs for CCM and APLC are hosted by the Geneva International Centre for Humanitarian Demining.

5. The Geneva Branch is funded by both regular and extrabudgetary resources, as detailed in Table 1.

**Table 1: ODA Geneva Branch budget for 2021-2023 (in thousands of US dollars)**

<i>Type of funding</i>	<i>2021 expenditure</i>	<i>2022 expenditure</i>	<i>2021-2022 posts</i>	<i>2023 appropriation/ estimate</i>	<i>2023 posts</i>
Regular budget	2,114	3,037	1-D, 4-P, 3-GS	3,338	1-D, 4-P, 3-GS
Extrabudgetary	4,017	5,605	6-P, 1-GS	5,894	8-P, 3-GS

Sources: Proposed programme budget for 2021 (A/75/6 (Sect. 4)), 2022 (A/76/6 (Sect.4)), 2023 (A/77/6 (Sect.4)) and 2024 (A/78/6 (Sect. 4))

6. The extrabudgetary resources are either voluntary project funds or extrabudgetary assessed contributions. The BWC and CCW ISUs, as well as the activities of the APLC and CCM, are funded through extrabudgetary assessed contributions collected through the approval of cost estimates by the States parties of each respective convention.

7. The Branch, with the support of the Financial Resources Management Service (FRMS) in the United Nations Office at Geneva (UNOG), assists in the financial management of the Conventions, including the development of budgets and cost estimates that constitute the authorization of expenditures.

8. Comments provided by ODA are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

9. The objective of the audit was to assess the effectiveness of the operations of the ODA Geneva Branch in supporting multilateral negotiations and deliberations on disarmament and arms limitation.

10. This audit was included in the 2022 risk-based work plan of OIOS due to the general concern of States parties about the financial management of the Conventions.

11. OIOS conducted this audit from September 2022 to June 2023. The audit covered the period from January 2021 to March 2023. Based on an activity-level risk assessment, the audit covered higher and medium risks areas which included: a) financial management; b) strategic planning and monitoring; and c) consideration in programme management of gender parity, disability inclusion and multilingualism.

12. The audit methodology included: a) interview with key personnel in the Branch, FRMS and the Executive Office of ODA; b) review of relevant procedures, reports and other relevant documentation; c) review of financial data, including assessed contributions and approved cost estimates; and d) sample testing of the accuracy of assessed contributions.

13. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

### **III. AUDIT RESULTS**

#### **A. Financial management**

##### Financial measures adopted by the Conventions were effective to secure the availability of funds

14. States parties and signatory/non-signatory observer States contribute to the costs of the Conventions' meetings based on the United Nations scale of assessments and on cost estimates submitted by the Branch and approved by relevant States parties. In prior years, funding for the Conventions had been inconsistent and/or delayed, which jeopardized the implementation of their mandates. To improve the Conventions' financial management, the States parties adopted financial measures<sup>4</sup> between 2017 and 2022 with the support of the Branch, to encourage timely payment of contributions, ensure liquidity and avoid deficit spending and accumulation of liabilities. Further, BWC and CCW established working capital funds in December 2018 and November 2019, respectively, to further ensure short-term liquidity of the Conventions and the ISUs.

15. The financial measures adopted by the States parties to the BWC, CCW, CCM and APLC were clear and comprehensive, and included the following requirements: a) monthly and annual reporting; b) readily available data on the financial position of the Conventions (achieved through use of the Dashboard, an Umoja BI reporting tool); c) multi-year budget cycle for planning, including contingency reserves; d) advance invoicing; e) working capital funds; and f) spending based on the actual collection rate of estimated costs. The measures effectively helped to ensure consistent contributions by States parties and availability of funds to carry out the Conventions' administrative and operational activities.

16. The financial information reported and presented to the States parties in cost estimates, preliminary assessments of contributions invoices, monthly cash availability reports, and the Dashboard was accurate. FRMS led the design of the Dashboard, which significantly improved visibility of the financial position of the Conventions for the States parties and to the Branch for tracking and decision-making purposes.

17. In line with the requirements of the financial measures, States parties and signatory/non-signatory observer States were invoiced based on cost estimates submitted by the Branch and approved by States parties of the Conventions for the meeting(s) in question and to fund the ISUs. The Conventions' respective financial measures outlined timing requirements for issuance of invoices and closure of accounts. Invoices for APLC for the financial years 2021 to 2023 were all issued in line with their financial measures. There were minor delays in the issuance of some invoices for BWC, CCW and CCM, due to postponements of meetings because of the COVID-19 pandemic and temporary staff shortages, which have since been addressed.

18. Only the CCW financial measures included a requirement on the due date for contributions. This was defined to be 1 February of the year to which the invoice relates, noting that funds must be available 90 days prior to any proposed meeting. While no contribution due date was stipulated in other financial measures, FRMS usually set the due date as 1 January. The Branch indicated that it would consider making a proposal to add contribution due date requirements to the financial measures of BWC, CCM and APLC to further improve the timely payment of contributions.

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<sup>4</sup> Financial measures cover financial reporting, budget preparation and approval, invoicing and closure of accounts.

Funds were effectively monitored to ensure continuation of Convention activities, but clarification was needed on the treatment of unused fund balances

19. According to the United Nations financial regulations and rules, extrabudgetary activities that involve additional financial liabilities for the Organization may only take place if the necessary funds are available. The Branch tracks contributions using monthly cash availability reports prepared by FRMS to help ensure funds are available 90 days in advance for any activity. In addition, States parties to BWC and CCW established working capital funds in December 2018 and November 2019, respectively, to further ensure short-term liquidity of the Conventions.

20. The current target balance for the BWC working capital fund is set at half the amount of yearly assessed contributions billed to States parties in 2023, or \$1.1 million. By the end of January 2023, progress towards the new target level was 77.9 per cent, or \$834,000. The target for the CCW working capital fund is set to 100 per cent of the annual ISU staff costs or \$563,000. Contributions toward the target have been slowly increasing and, as of January 2023, had reached 40 per cent. The working capital fund balances were reported in and tracked using the monthly cash availability reports, the monthly summary status of contributions reports, and the Dashboard. The States parties are reminded at annual meetings about the replenishment of the working capital funds and the Branch indicated that it would conduct further outreach to help ensure the working capital funds reach set target levels.

21. While there were no unfunded liabilities for any of the Conventions for 2021 and 2022 at the time the annual accounts were closed, OIOS noted cases where scheduled meetings had not been fully funded in advance. Actions taken to address the shortfalls included reaching out to States parties with balances in arrears and prioritizing/limiting the translation of documents. Although the actions taken were reasonable, the Branch indicated that it would continue to stress the importance of multilingualism and advise the States parties to refrain from reducing the translation of official documentation.

22. In addition to the working capital funds, States parties had credit balances on their special accounts.<sup>5</sup> FRMS, in coordination with the Branch, tried to encourage States parties with unused credits in the special account to apply the amounts to future assessed contributions. As of March 2023, these total credit balances were as follows: a) BWC - \$561,479, b) CCW - \$1,753,453, c) CCM - \$33,124, and d) APLC - \$107,222. However, there were no instructions from States parties included in the respective financial measures as to the treatment of these balances.

**(1) The ODA Geneva Branch should propose to the States parties that the respective financial measures should incorporate instructions on the treatment of unused fund balances.**

*ODA accepted recommendation 1 and stated that it would discuss and propose new financial measures to the States parties but approval may vary from one treaty/convention to the other.*

Mechanisms to establish voluntary contribution agreements could be strengthened

23. ODA had six trust funds, one of which included earmarked contributions for the activities of the Geneva Branch. Twenty-four projects (22 pertaining to the BWC and 2 to the CCW), funded through voluntary contributions from 12 States parties and one international organization totaling \$12.4 million, were active during the period 2021-2022. OIOS reviewed agreements pertaining to five projects implemented by the Branch, totaling \$5.1 million, for compliance with established guidance on the preparation of donor agreements and required financial and substantive reporting.

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<sup>5</sup> Unused credits in special accounts represent amounts due to States parties following recalculation of individual contributions to attend meetings of the Conventions, based on the actual number of participants.

24. ODA mostly complied with established guidance on the preparation of agreements with donors and implementing partners,<sup>6</sup> policies and procedures on establishment, administration and control of trust funds,<sup>7</sup> and the ODA grant management procedures flowchart. In addition, project objectives were in line with the ODA strategic plan, and the provisions for the treatment of any remaining funds and reporting of performance and financial information were timely and adequate. However, there was no evidence of consultations for the following deviations from established guidance:

- a) Terms for the payment of contributions for one project stated that 10 per cent was to be retained until the March 2022 project end date or full completion whichever was sooner, which would require the Organization to finance activities prior to receipt of the contributions from the donor; and
- b) One donor agreement specified the implementing partner, which ODA engaged without undertaking any due diligence on the implementing partner.

25. Financial information on the projects was monitored on an ongoing basis by the Branch on an Excel spreadsheet using Umoja data. Substantive reports were prepared by the Branch based on activities conducted during the reporting period, including progress towards indicators of achievement and milestones, while data for financial reports was provided by the ODA Executive Office, in liaison with the Finance Division in the Office of Programme Planning Finance and Budget. ODA published a report biennially on its activities financed from voluntary contributions. The substantive progress on two of the five projects reviewed had not been reported yet as they were not yet due. The final substantive reports prepared by the Branch for the three closed projects indicated that the objectives and planned project outputs, as detailed in the project agreements, were achieved despite at times facing challenges caused by the COVID-19 pandemic.

26. While ODA mostly complied with relevant guidance on the management of voluntary contribution funded projects, it could improve the documentation of consultations with the United Nations Controller's Office and/or the Office of Legal Affairs (OLA) for any deviations from the guidance. ODA stated that it often sought to have OLA review changes to the precleared contribution agreement template and would retain evidence of this review more consistently going forward. Therefore, OIOS did not make a recommendation.

Funding arrangements detailed in the memorandum of understanding for documentation and conference management needed clarification

27. The Geneva Branch entered into a memorandum of understanding (MOU) with the Division of Conference Management (DCM) in November 2019 for DCM to provide one conference secretary post at the G-5 level to the Branch to support the servicing of the Conventions, including documentation management, administrative support and maintenance of documentation databases. Additionally, subject to available capacity in DCM and on a cost-recovery basis, DCM will provide supplementary documentation management support for formatting approximately 60 documents per year for meetings of States parties. While the MOU outlined funding arrangements for the G-5 post, DCM sought to recover funds for it. At the time of reporting, this issue had not been resolved.

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<sup>6</sup> Issued by the Office of Programme Planning, Finance and Budget in 2016.

<sup>7</sup> Secretary-General's bulletin 188, Establishment and management of trust funds and administrative instruction 284, General trust funds



- (2) **ODA should review the 2019 memorandum of understanding (MOU) on the provision of administrative support with the Division of Conference Management and clarify the funding arrangements for the services.**

*ODA accepted recommendation 2 and stated that implementation would depend on the willingness of DCM to engage.*

## **B. Strategic planning and monitoring**

### A Branch-level work plan needed to be developed and implementation of the ODA strategic plan needed to be monitored

28. **Branch-level work plan and monitoring** - A review of project and ISU reports, and the ODA proposed programme budgets for 2022 and 2023 indicated that the Branch's activities contributed to meeting its objectives and were consistent with its mandate and stakeholders' expressed requirements. Although the Branch followed the formal strategic framework and programme budget process, it had not developed a Branch-level work plan to help ensure it carries out its work in the most effective and efficient manner. The ODA monitoring, reporting and evaluation plan (the M&E Plan), adopted in 2021 in conjunction with the ODA strategic plan, indicated that annual branch/unit-level work plans were expected to be developed using the strategic plan objectives/outcomes and its accompanying results framework as the structure. In addition, the Branch's expected outcomes were only outlined at a high-level as follows in the ODA proposed programme budgets, and were not conducive to objective assessment:

- a) Effective and efficient holding of the meetings;
- b) Strengthened operational viability and compliance with treaty obligations and adherence to and/or implementation of decisions, recommendations and programmes of action, as well as increased reporting by States parties; and
- c) Enhanced expertise of Member States in the field of disarmament and non-proliferation.

29. The Branch reported on its performance in the ODA proposed programme budget documents, as required, and in reports and presentations to the Conventions' States parties. The information consisted mostly of lists of its activities and quantitative data (e.g., number of meetings, documents and projects) which provided an indication of what the Branch did but not how effectively and efficiently it was done. The Branch indicated that it had delivered its programme of work in all thematic areas and functions with varying implementation rates (from 73 to 100 per cent in 2021 and 100 per cent or more in 2022).

30. The Branch explained that it had not developed a Branch-level work plan, aligned with the ODA strategic plan for 2021-2025, due to the absence of a Branch chief, as the position was vacant from February 2021 to May 2022 and the person overseeing its operations did not have sufficient mandate to develop the work plan as needed. In January 2023, the Branch held a retreat to begin the development of the 2024 work plan, which was anticipated to be completed by the end of 2023. OIOS was only able to review the agenda as there were no records prepared from the retreat to document the discussions, decisions taken and actions required. A Branch-level work plan would help to ensure: a) Branch activities are designed to achieve measurable, targeted results; b) its work is carried out as effectively and efficiently as possible; and c) States parties expectations are met.

31. **Alignment of individual performance work plans with the ODA strategic plan** - While the Branch had not developed an annual work plan, OIOS noted, from a review of a sample of individual performance work plans of staff at various grades for the years ended 31 March 2022 and 2023, that the

individual performance work plans were generally aligned with the ODA strategic plan's objectives and relevant intermediate outcomes.

32. **Monitoring implementation of the ODA strategic plan** - The ODA M&E plan explained how and when progress against the stated objectives and outcomes at the Office and Branch levels should be tracked and the responsible party. The M&E plan included performance indicators and identified targets to support annual work planning and reporting. Annual reviews of the strategic plan were to take place, with all senior management team members and branch/unit focal points, to assess progress and to inform decision-making on possible adjustments to the plan. In addition, each branch/unit was to contribute to the preparation of a brief progress assessment in advance of the ODA-wide review. However, no assessment of the implementation of the strategic plan had been conducted although one had been planned for the end of 2023. Management attributed this to competing priorities. Monitoring, reporting and evaluating performance helps to support accountability, institutional learning and evidence-based decision-making.

**(3) The ODA Geneva Branch should develop an annual Branch-level work plan, aligned with the overall ODA strategic plan, and monitor its implementation.**

*ODA accepted recommendation 3 and stated that the annual work plan would be aligned with the ODA strategic plan. In addition, in 2024, the Geneva Branch will contribute to the development of the 2025-2029 cycle of the ODA strategic plan.*

**(4) ODA should monitor implementation of its strategic plan annually, as detailed in the monitoring, reporting and evaluation plan.**

*ODA accepted recommendation 4.*

### C. Cross-cutting priorities

33. Gender parity, disability inclusion and multilingualism were included in the list of the Secretary-General's priorities and the strategic objectives and commitments in the Under-Secretary General's (USG) compacts for 2021, 2022 and 2023, and incorporated into the ODA strategic plan. In this regard, the Branch is required to ensure that each of the cross-cutting priorities is included in its work plan, including objectives and targets to be achieved, and focal points are nominated for disability inclusion and mainstreaming multilingualism.

#### Action was taken to promote gender parity and mainstream gender equality into programmes

34. The USG, ODA was a member of the international gender champions network and signed the network's pledge and commitments on advancing gender equality in ODA. In addition, ODA developed a gender policy 2021-2025 (the Policy) and implemented it through a gender mainstreaming action plan, which was aligned with the United Nations system-wide strategy on gender parity. Chiefs of branches/units and regional centers were required by the Policy to integrate gender aspects into their work plans. In addition, according to the Policy, all managers should include one goal in their individual performance work plans related to gender equality to be followed up through regular assessments.

35. While the Branch's work plan had not yet been developed, four of the five Branch staff at the P-4 level and above incorporated gender-related tasks in their individual performance work plans. The Branch prepared annual progress assessments on gender mainstreaming, led by the two gender focal points and the Branch chief, which provided input to the gender chapter in the disarmament yearbook and the annual United Nations system-wide action plan report. The Branch maintained and reported data on the proportion

of women, men and non-binary or other gender participating in the meetings and events coordinated and/or managed by them, including on attendees, delegates, heads of delegations and speakers. It was reported that in 2022, the Branch recruited 10 women and two men.

Action was taken to help ensure disability inclusion and progress towards established indicators of achievement

36. In June 2019, the Secretary-General launched the United Nations disability inclusion strategy (the Strategy) in line with his commitment to make the United Nations an inclusive organization for all. The Strategy included a policy and an accountability framework, which sets clear benchmarks and 16 indicators to monitor progress and ensure that entities address challenges and gaps. The indicators covered the areas of leadership, strategic planning and management, inclusiveness, programming and organizational culture.

37. The Branch contributed to actions taken by ODA in line with the Strategy. These included: a) developing an ODA disability inclusion action plan to guide the implementation of the Office's commitments and obligations; b) aligning its strategic plan with the Strategy; and c) reporting progress on the 16 indicators for 2021 and 2022 to the Executive Office of the Secretary-General. Thus far, ODA has met requirements for six indicators on leadership, policy/strategy, accessibility, joint initiatives and employment, and was approaching attainment of seven of the remaining nine indicators in 2021 and 2022.

Action was taken to promote multilingualism

38. In March 2021, the Management Committee approved the development of a strategic policy framework on multilingualism. ODA (including the Branch) contributed to the latest biennial Secretary-General report on multilingualism (A/75/798, dated 4 March 2021), including reporting actions or steps taken towards mandated actions and reporting requirements. In addition, the ODA website was maintained in the six official languages; the costs to interpret meetings and translate documents of the States parties and review conferences into the United Nations' six official languages were included in the related cost estimates and budgets; and remote simultaneous interpretation platforms were used to facilitate virtual meetings, to continue activities during the COVID-19 pandemic.

#### **IV. ACKNOWLEDGEMENT**

39. OIOS wishes to express its appreciation to the management and staff of ODA for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

**Audit of the operations of the subprogramme on multilateral negotiations and deliberations on disarmament and arms limitation in the Office for Disarmament Affairs**

<b>Rec. no.</b>	<b>Recommendation</b>	<b>Critical<sup>8</sup>/ Important<sup>9</sup></b>	<b>C/ O<sup>10</sup></b>	<b>Actions needed to close recommendation</b>	<b>Implementation date<sup>11</sup></b>
1	The ODA Geneva Branch should propose to the States parties that the respective financial measures should incorporate instructions on the treatment of unused fund balances.	Important	O	Receipt of evidence of the discussions held with States parties on the treatment of unused fund balances and updates to the respective financial measures as needed.	31 December 2024
2	ODA should review the 2019 memorandum of understanding (MOU) on the provision of administrative support with the Division of Conference Management and clarify the funding arrangements for the services.	Important	O	Receipt of evidence of the review of the MOU with DCM and clarification of the funding arrangements for the provision of administrative support services.	31 December 2024
3	The ODA Geneva Branch should develop an annual Branch-level work plan, aligned with the overall ODA strategic plan, and monitor its implementation.	Important	O	Receipt of the Branch-level work plan that is aligned with the ODA strategic plan.	31 March 2024
4	ODA should monitor implementation of its strategic plan annually, as detailed in the monitoring, reporting and evaluation plan.	Important	O	Receipt of evidence of monitoring the implementation of the ODA strategic plan.	31 December 2024

<sup>8</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>9</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

<sup>10</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>11</sup> Date provided by ODA in response to recommendations.

# **APPENDIX I**

## **Management Response**

### Management Response

#### Audit of the operations of the subprogramme on multilateral negotiations and deliberations on disarmament and arms limitation in the Office for Disarmament Affairs

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The ODA Geneva Branch should propose to the States parties that the respective financial measures should incorporate instructions on the treatment of unused fund balances.	Important	Yes	Chief of Service	Will vary from one convention to the other starting in 2024.	It is feasible to discuss and propose new financial measures, however, approval cannot be taken for granted and will vary from one treaty/convention to the other. For this reason, UNODA requests that “evidence of implementation in the respective Conventions’ financial measure” be replaced with “evidence of discussions with the States Parties”.
2	ODA should review the 2019 memorandum of understanding (MOU) on the provision of administrative support with the Division of Conference Management and clarify the funding arrangements for the services.	Important	Yes	Chief of Service/ UNODA Executive Office	End of 2024	Implementation of this recommendation will depend on DCM willingness to engage.
3	The ODA Geneva Branch should develop an annual Branch-level work plan, aligned with the overall ODA strategic plan, and monitor its implementation.	Important	Yes	Chief of Service	First quarter of 2024	Annual work plan will be aligned with ODA Strategic Plan. In 2024, the Geneva Branch will contribute to the development of the next cycle of the ODA Strategic Plan 2025-2029 cycle

<sup>1</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>2</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

**Management Response**

**Audit of the operations of the subprogramme on multilateral negotiations and deliberations on disarmament and arms limitation in the Office for Disarmament Affairs**

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
4	ODA should monitor implementation of its strategic plan annually, as detailed in the monitoring, reporting and evaluation plan.	Important	Yes	Chief of Service	End of 2024	Undertaken jointly with head office.