



INTERNAL AUDIT DIVISION

REPORT 2020/024

**Audit of implementing partners at the
United Nations Office on Drugs and
Crime country office in Colombia**

**Some aspects of the local policy framework,
selection and monitoring of implementing
partners needed to be strengthened**

16 September 2020

Assignment No. AE2020-360-01

Audit of implementing partners at the United Nations Office on Drugs and Crime country office in Colombia

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of implementing partners at the United Nations Office on Drugs and Crime (UNODC) country office in Colombia (COCOL). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the management of implementing partners at COCOL. The audit covered the period from January 2018 to February 2020 and included a review of: (a) the policy and operational framework; (b) selection and management of implementing partners; and (c) monitoring of implementing partners' performance.

Since 2019, COCOL implemented several initiatives to strengthen its operational and policy framework for selection and management of implementing partners. Further, following the audit, in June 2020, COCOL developed anti-fraud and anti-corruption guidelines to operationalize a mechanism for early reporting, identification and follow up of any fraud cases identified. The audit showed that some aspects of the local policy framework, selection and monitoring of implementing partners needed to be strengthened.

OIOS made five recommendations. To address the issues identified in the audit, UNODC needed to:

- Ensure that local practices and guidelines adopted in the selection and management of implementing partners are accurately documented, reviewed and endorsed by the appropriate officials at UNODC headquarters;
- Develop guidelines for mainstreaming gender and human rights issues in the selection and management of implementing partners;
- Ensure that results and impact of capacity building support services provided to implementing partners are measured and reported to stakeholders;
- Monitor the timeliness of payments to implementing partners and explore ways to address the root causes of the delays; and
- Consult with the government and establish the timelines for an evaluation of alternative development activities implemented in Colombia.

UNODC accepted the recommendations, implemented one of them and has initiated action to implement the remaining recommendations.

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Audit of implementing partners at the United Nations Office on Drugs and Crime country office in Colombia

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of implementing partners at the United Nations Office on Drugs and Crime (UNODC) country office in Colombia (COCOL).
2. COCOL had an agreement of cooperation with the government of Colombia for the period 2015-2019 which identified four strategic areas of cooperation: (a) integrated monitoring system of the territory; (b) reduction of drug consumption; (c) alternative development; and (d) strengthening of the justice system in the fight against crime. Alternative development was the largest component and accounted for 99 per cent of COCOL's new engagement with implementing partners in 2018 and 2019.
3. The use of implementing partners at COCOL for alternative development activities was first introduced in 2011 through an agreement signed with the Presidential Agency for Social Action and International Cooperation. This was in terms of project COLK53 which had a budget of \$330 million with the implementation period from 2011 to 2018. Following the 26 November 2016 peace agreement which identified UNODC as an international partner for addressing the illicit drug problem, the use of implementing partners was envisaged in the project documents for COLW40 which has a budget of \$316 million with the implementation period from 2017 to 2021.
4. Both projects (COLK53 and COLW40) extensively used implementing partners for two main interventions: (a) crop substitutions; and (b) income generation and competitiveness activities. In 2018, COLK53 residual funds were mostly utilized for promoting income generation activities, while COLW40 commenced with crop substitutions activities. By 2019, COLW40 was the main contributor to the alternative development strategy of COCOL, mostly promoting crop substitution activities.
5. From January 2018 to November 2019, COCOL signed 275 new agreements with implementing partners with a total budget of \$89.1 million. During 2018 and 2019, the total expenditure relating to implementing partners was \$58 million, representing 43 per cent of COCOL's total expenditure of \$134.4 million.
6. COCOL was headed by a Representative at the D-1 level. Its workforce included 5 international staff, 6 national officers, 5 general service staff, 415 service contractors, and 13 individual contractors. Since 2019, a Programme Management Officer under the direct supervision of the UNODC External Parties Engagement Unit (EPEU) was based in COCOL to support the management of engagements with implementing partners.
7. Comments provided by UNODC are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the management of implementing partners at COCOL.
9. This audit was included in the 2020 risk-based work plan of OIOS due to risks associated with the selection and management of the high volume of implementing partners at COCOL.

10. OIOS conducted this audit from March to May 2020. The audit covered the period from January 2018 to February 2020. Based on an activity-level risk assessment, the audit covered risk areas in the selection and management of implementing partners, which included a review of: (a) the policy and operational framework; (b) selection and management of implementing partners; and (c) monitoring of implementing partners' performance.

11. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data; (d) sample testing; and (e) physical observation.

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

III. AUDIT RESULTS

A. Policy and operational framework

The use of implementing partners for alternative development project activities was beneficial

13. The use of implementing partners at COCOL is defined in project documents and agreements with donors. COCOL considered the use of local implementing partners to be beneficial because it contributed to empowerment and capacity building of local institutions and allowed it more access to the field, including remote locations. COCOL also indicated that in light of the COVID-19 outbreak, the use of implementing partners has proven to be effective in ensuring continued delivery of activities. In addition, an analysis of 25 similar projects (6 implemented directly by COCOL and 19 using implementing partners) showed that when implementing partners were used, project implementation periods were on average about eight months shorter. Nevertheless, there was no formal assessment of the use of implementing partners and their relative advantages compared to direct implementation by COCOL. As recommended later in this report, an evaluation of alternative development projects is essential to draw more insights as to the efficiency and effectiveness of the use of implementing partners for these projects.

Policy and operational framework for implementing partners needed to be strengthened

14. Establishing an appropriate operational and policy framework is an essential first step for ensuring that implementing partners are selected and managed appropriately and effectively. COCOL's selection and management of local implementing partners was guided by the principles in the UNODC Framework for Engagement of External Parties (FEEP), as well as the following six protocols agreed with the government: (i) Protocol with the Rural Development Agency - Agencia de Desarrollo Rural (Protocol ADR); (ii) Protocol with the Agency for the Territorial Renovation - Agencia Renovacion de Territorio (Protocol ART); (iii) Protocol with the National Programme for Substitution of Illicit Crops - Nacional Integral de Sustitución de Cultivos de Uso Ilícito (Protocol PNIS); (iv) Protocol for the assistance to collectors (Protocol Recolectores); (v) Protocol for the selection of implementing partners for the justice area (Protocol PROJUST); and (vi) Protocol for subscription of management agreements for drug demand reduction activities (Protocol DDR).

15. There were four governing committees overseeing the selection and management of implementing partners: the Local Technical Committee; the Operative Committee; the Coordination Committee and the Directive Committee. The committees' composition and terms of reference were formally documented, and minutes of their meetings were kept. OIOS' review of the minutes, as well as interviews with staff, government representatives, and implementing partners showed that overall, there was good cooperation

between COCOL and the local authorities who were members of the committees. The committees were generally operating as intended.

16. Since 2019, several initiatives had been implemented to further strengthen the COCOL policy and operational framework for selection and management of implementing partners. COCOL established dedicated administration and procurement staff to support and oversee implementing partners' activities. The support and oversight provided by EPEU was also strengthened with more field visits by the Chief of EPEU and two new staff – one based in COCOL and the other at UNODC headquarters in Vienna.

17. Further, in 2019, COCOL issued guidelines titled “The UNODC Alternative Development Programme in Colombia” (or “the 2019 Process”) to capture the procedures in the protocols signed with the donor, as well as other local practices adopted in the selection and management of implementing partners for alternative development activities. COCOL also developed guidelines for procurement activities entrusted to implementing partners for alternative development projects, and standard procedures for the assessment of implementing partners' financial and operational capacity. There were appropriate provisions in the agreements to govern the relationship with implementing partners. Also, procedures were in place for review and approval of the agreements by EPEU.

18. The above initiatives showed COCOL's commitment to strengthening the framework for selection and management of implementing partners. OIOS' review identified the following additional areas that needed to be addressed:

(a) The “2019 Process” described the selection processes for only three protocols (ADR, ART and PNIS). It did not address the practices established under the Recolectores, PROJUST and DDR protocols. It was also not formally approved, and some of the procedures were not fully aligned with the respective protocols and established practices. For instance, the auditing requirements in the “2019 Process” differed from the protocols and established practices. COCOL needs to ensure that local procedures that deviate from FEEP are documented and formally approved, with appropriate explanation.

(b) The procurement guidelines and amendments issued in September 2019 had not been shared with and endorsed by the Procurement Unit at UNODC headquarters. This is necessary for ensuring consistency with UNODC practices across the various regions.

(c) At the time of the audit, there was no formal fraud assurance framework and procedures to prevent and detect fraud in the activities entrusted to implementing partners. COCOL relied on continuous monitoring of implementing partners and the due diligence performed by local banks and insurance companies involved during the selection process, and on controls such as reference checks and capacity assessments. In the view of COCOL, these mechanisms had been effective, which explained the low level of fraud detected so far (four cases). Due to the high inherent risk associated with the large volume of engagement with local implementing partners, COCOL needs to formalize its anti-fraud framework to ensure that fraud risks are adequately assessed and managed. Following the audit, in June 2020, COCOL drafted “Anti-Fraud and Anti-Corruption Guidelines for Implementing Partners” to operationalize a mechanism for early reporting, identification and follow up of fraud cases.

(1) The UNODC Country Office in Colombia should ensure that: (a) local practices adopted in the selection and management of implementing partners are accurately documented and aligned to the relevant protocols; and (b) all local procedures and guidelines are reviewed and endorsed by the appropriate officials at UNODC headquarters.

UNODC accepted recommendation 1 and stated that: (a) COCOL and EPEU are currently working on updating the “2019 process” document that contains all the selection and management protocols

of the Alternative Development Programme. The document will be officially issued as an annex to the new UNOV/UNODC Partnership Policy; and (b) COCOL will liaise with the Procurement Unit at UNODC headquarters for the review and assessment of the procurement guidelines for implementing partners. Recommendation 1 remains open pending receipt of: (a) the updated document containing the local practices and procedures at COCOL; and (b) evidence that the updated document as well as the procurement guidelines have been reviewed and endorsed by the appropriate offices at UNODC headquarters.

Need for guidelines on mainstreaming, gender and human rights principles

19. FEPP recognizes that one of the main risks of engaging with implementing partners is the possibility of them being “implicated” in illegal or other practices that conflict with the ethical standards of the United Nations. FEPP recommends that the process for selecting an implementing partner must include an assessment of its ethos towards fair employee, human rights and environmental policies. Monitoring of implementing partners’ performance must include their compliance with these principles, as well as donor covenants such as gender equality.

20. COCOL had not established standard practices, guidelines and requirements on mainstreaming of gender and human rights when selecting and managing implementing partners. While programme managers gave examples in which gender and human rights aspects were considered during project implementation, such requirements were not included in the related agreements. Some good practices that COCOL could adopt include: (a) involving a gender specialist in the selection process; (b) providing training to COCOL staff, partners and beneficiaries on environmental, gender and human rights issues; and (c) use of indicators of achievement with gender and human rights aspects in the projects’ logical framework.

(2) The UNODC Country Office in Colombia, with the support of UNODC headquarters, should develop guidelines for mainstreaming gender and human rights issues in the selection and management of implementing partners.

UNODC accepted recommendation 2 and stated that the COCOL Representative issued guidelines for the mainstreaming of gender and human rights issues in the selection and management of implementing partners. The guidelines were reviewed and cleared by the UNOV/UNODC Gender Team. Based on the action taken by COCOL, recommendation 2 has been closed. OIOS has not reviewed the adequacy of these guidelines but will do so in the context of future assignments in this area.

B. Selection and management of implementing partners

Due diligence and capacity assessments had been performed adequately

21. Three protocols (Protocol ADR, PNIS and Recolectores) accounted for around 99 per cent of the funds awarded to implementing partners during 2018 and 2019. OIOS reviewed the selection process for a sample of 13 implementing partners under these three protocols to assess the adequacy of the due diligence checks and assessments.

22. COCOL led the selection process under Protocol PNIS which had appropriate benchmarks and due diligence requirements relating to administrative, financial and operational capacity assessments, number of invitees, proof of existence, and references checks. OIOS’ review showed that the selection of implementing partners under this protocol was made in a timely manner and in accordance with the established due diligence requirements and procedures.

23. The selection of implementing partners under the other two protocols (ADR and Recolectores) were made by government entities with no involvement from COCOL, as envisaged in the protocols. Only the ADR Protocol required COCOL to conduct administrative, financial and operational capacity assessment of the selected implementing partners. OIOS' sample check showed that the assessments were properly done. In October 2019, COCOL introduced a Capacity Risk Assessment tool for all new implementing partners. Based on the sample reviewed, OIOS concluded that due diligence and capacity assessments were adequately performed.

Need to measure and report the impact of capacity building support provided to implementing partners

24. As part of the responsibilities assumed within the COLW40 project (and previously COLK53), COCOL was providing continuous support to implementing partners, including capacity building in areas of programme and contract management, procurement, finance and administration. These were considered essential for developing the implementing partners' capacity and addressing any gaps. There are financial costs associated with the capacity building support activities and they also required the presence of COCOL in the field. COCOL staff showed commitment to these tasks and believed that they contributed to effectively implementing the office's mandate. However, since capacity building support activities were not reflected in the agreements with partners, their impact was not consistently measured and reflected in reports to donors and other stakeholders.

(3) The UNODC Country Office in Colombia should ensure that results and impact of capacity building support services provided to implementing partners are measured and reported to stakeholders.

UNODC accepted recommendation 3 and stated that COCOL will start reporting on capacity building support services delivered to implementing partners (twice a year) during the meetings of the Alternative Development Programme Operative Committees. Recommendation 3 remains open pending receipt of evidence that the results and impact of capacity building support services provided to implementing partners are measured and reported to stakeholders.

Need to improve the monitoring of timeliness for key processes and address the delays

25. Timely implementation of activities is a critical success factor in the achievement of objectives of alternative development project. OIOS' analysis of a sample of 39 agreements with implementing partners in 2018 and 2019 with a total budget of around \$24 million showed that there were bottlenecks in processing payments to implementing partners. For the release of the first payment, each actor tracked the timelines for the areas they were responsible for, but there was no tracking and reporting of timelines for the entire process which comprised internal and external actors. On average, it took more than two months (85 days in 2018 and 74 days in 2019) for the first payment to be processed and paid. Regarding the second payment which is due after implementing partners submit their technical reports, it took on average more than one month (between 35 and 47 days) to process and pay them.

26. OIOS' analysis also showed that the approval of partners' acquisition plans (which entails determination of beneficiary needs in the field and approval by the Local Technical Committee and COCOL Procurement Unit) took 155 days in 2018 but was significantly reduced to 76 days in 2019 due to COCOL: (i) strengthening its capacity with four new field procurement staff; and (ii) efforts made to standardize the catalogue of products procured. Nevertheless, OIOS noted the following recurring reasons for the delays:

(a) Substandard quality of reports submitted by implementing partners which resulted in extended back and forth correspondence on procurement and financial reconciliation issues. These were attributed to inadequate resources with implementing partners for support and administrative functions; and

(b) Delays in receipt of funds from the donor under protocol Recolectores, which resulted in delays in payment to implementing partners.

27. COCOL introduced measures to mitigate some of the delays noted above, including: (i) reviewing the workflows and mapping parallel processes to gain time efficiencies; (ii) redistributing tasks relating to the review of implementing partners' supporting documents; and (iii) strengthening of procurement functions to guide and support partners. COCOL also expected that there would be efficiency gains following the implementation of Umoja Extension 2 in January 2020. Further, following the audit, COCOL developed a template for monitoring the timelines, with benchmarks for the various activities and processes. COCOL needs to monitor the timelines and explore ways to address the root causes for the delays.

(4) The UNODC Country Office in Colombia should monitor the timeliness of payments to implementing partners and explore ways to address the root causes of the delays.

UNODC accepted recommendation 4 and stated that COCOL is fine-tuning a few additional processes to address the delays in processing payments to implementing partners and their negative impact on the cashflow. Recommendation 4 remains open pending receipt of evidence of action taken to address the root causes of delays in processing payments to implementing partners.

Contract amendments were initiated in a timely manner but there were delays caused by external factors

28. In most cases, agreements with implementing partners were signed for short periods to fit within deadlines of the Frame Agreement with the donor and funding availability. COCOL was aware that the time for implementation included in the original agreements was not realistic, but it could not approve agreements for longer periods. Consequently, the agreements required periodic amendments which was not an efficient practice. COCOL and EPEU established mechanisms to follow-up on deadlines and initiated timely action for amendments. However, extended negotiations with stakeholders resulted in last-minute processing and approval of agreements, including ex-post facto approvals. In 2018 and 2019, 100 amendments were approved on ex-post facto basis with an average delay of 27 days. Nonetheless, the delays were mostly due to the external factors that were largely beyond COCOL's control.

C. Monitoring of implementing partners' performance

Action was taken to strengthen monitoring implementing partners' compliance with reporting requirements

29. COCOL monitored implementing partners' activities at several levels. Both projects (COLK53 and COLW40) had a monitoring component covering all alternative development protocols. At the time of the audit, COCOL was finalizing the collection of baseline data for each agreement including demographics, social, economic, productive and infrastructure dimensions. Results of the exercise were documented in a website and accessible to interested stakeholders. The governing bodies were also informed through periodic reports and meetings regarding selection, management and closure of relations with implementing partners. Further, COCOL staff regularly visited implementing partners and beneficiaries and documented the results of such visits. COCOL also monitored implementing partners' in-kind contributions to the respective projects and had developed a web site where all the essential information (including protocols, guidelines, and monitoring reports) was kept.

30. The agreements required implementing partners to submit financial and technical reports every three and six months. They were also required to submit detailed supporting documentation for expenses reported in the financial reports. Compliance with the reporting requirements is essential to facilitate

monitoring of progress in implementation and the proper use of funds entrusted to partners. Although COCOL had mechanisms to review the reports and supporting documentation, the required reports were not received in a timely manner, and in some instances, were received at one-year intervals. COCOL explained that some partners were slow in submitting reports mostly when there were no activities and indicated that it was developing a mechanism to follow-up on implementing partners' compliance with reporting requirements. During the audit, COCOL implemented additional monitoring and follow up actions to ensure the timely submission of reports. As a result, the rate of compliance with 2020 reporting obligations improved to 95 per cent. OIOS therefore concluded that monitoring of implementing partners' compliance with reporting requirements had been strengthened.

COCOL took corrective action and documented guidelines for remote monitoring

31. COCOL operates in areas with high security volatility. In some instances, COCOL and implementing partners' staff had limited or no access to beneficiary communities. While direct monitoring is the preferred method of verification, COCOL adopted remote monitoring when field visits were not allowed by the prevailing security situation. These included mechanisms such as GPS (global positioning system) reporting, indirect observation, use of telecommunication facilities for meetings, use of photographic records for verification, and real-time completion of electronic forms. COCOL agreed that in order to standardize and educate field officers on remote monitoring opportunities, it should document and share best practices and issue appropriate guidelines for their use. The COVID-19 pandemic also underscores the need for such guidelines. Following the audit, in June 2020, COCOL developed a business continuity plan for security, health and environmental situations which included aspects related to implementing partners that captured good practices and lessons learned in remote monitoring.

Need to arrange for independent evaluation of alternative development activities

32. COCOL had conducted an internal evaluation of alternative development activities in 2013. However, no independent evaluation had been conducted under the supervision of UNODC's Independent Evaluation Section. In 2019, COCOL initiated discussion with the donor for conducting a comprehensive evaluation exercise but the matter was deferred. An evaluation needs to be done because: (i) it is a mandatory requirement according to UNODC policy; and (ii) it is a good means for assessing the impact of activities and identifying lessons that can be learned from past performance. Since a significant portion of project activities were implemented by implementing partners, an evaluation should also provide useful insight on the benefits and effectiveness of the use of implementing partners for project implementation.

(5) The UNODC Country Office in Colombia, with the support of UNODC headquarters, should consult with the government and establish the timelines for an evaluation of alternative development activities implemented in Colombia.

UNODC accepted recommendation 5 and stated that COCOL, in close coordination with the Independent Evaluation Section, will engage with relevant authorities on the importance and the need for the completion of an evaluation or similar exercise of alternative development activities during 2021-2022. Recommendation 5 remains open pending receipt of evidence that timelines have been established for evaluation of alternative development activities.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of implementing partners at the United Nations Office on Drugs and Crime country office in Colombia

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The UNODC Country Office in Colombia should ensure that: (a) local practices adopted in the selection and management of implementing partners are accurately documented and aligned to the relevant protocols; and (b) all local procedures and guidelines are reviewed and endorsed by the appropriate officials at UNODC headquarters.	Important	O	Receipt of (a) the updated document containing the local practices and procedures at COCOL and (b) evidence that the updated document as well as the procurement guidelines have been reviewed and endorsed by the appropriate offices at UNODC headquarters.	31 December 2020
2	The UNODC Country Office in Colombia, with the support of UNODC headquarters, should develop guidelines for mainstreaming gender and human rights issues in the selection and management of implementing partners.	Important	C	Action completed.	Implemented
3	The UNODC Country Office in Colombia should ensure that results and impact of capacity building support services provided to implementing partners are measured and reported to stakeholders.	Important	O	Receipt of evidence that the results and impact of capacity building support services provided to implementing partners are measured and reported to stakeholders.	31 October 2020
4	The UNODC Country Office in Colombia should monitor the timeliness of payments to implementing partners and explore ways to address the root causes of the delays.	Important	O	Receipt of evidence of action taken to address the root causes of delays in processing payments to implementing partners.	31 October 2020
5	The UNODC Country Office in Colombia, with the support of UNODC headquarters, should consult with the government and establish the timelines for an evaluation of alternative development activities implemented in Colombia.	Important	O	Receipt of evidence that timelines have been established for evaluation of alternative development activities.	30 June 2022

¹ 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.

² 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.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by UNODC in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of implementing partners at the United Nations Office on Drugs and Crime country office in Colombia

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNODC Country Office in Colombia should ensure that: (a) local practices adopted in the selection and management of implementing partners are accurately documented and aligned to the relevant protocols; and (b) all local procedures and guidelines are reviewed and endorsed by the appropriate officials at UNODC headquarters.	Important	Yes	(a) The Representative, Country Office in Colombia in coordination with the Programme Management Officer, External Party Engagement Unit/UNODC HQs (b) The Representative, COCOL in coordination with the Chief of Procurement Unit/UNODC HQs	(a) 31 December 2020 (b) 31 December 2020	Point (a) of the recommendation is accepted. The UNODC Country Office in Colombia (COCOL) and the External Party Engagement Unit (EPEU) are currently working on updating the document containing all the selection and management protocols of the Alternative Development Programme. The document will be officially issued as an annex to the new UNOV/UNODC Partnership Policy. Point (b) of the recommendation is also accepted. "COCOL will liaise with the Procurement Unit at UNODC HQs for the review and assessment of the procurement guidelines for implementing partners.
2	The UNODC Country Office in Colombia, with the support of UNODC headquarters, should develop guidelines for mainstreaming gender and human rights issues in the selection and management of implementing partners.	Important	Yes	The Representative, Country Office in Colombia.	The recommendation has been implemented.	The recommendation is accepted and has been implemented. On the 3 rd of August 2020, the COCOL Representative issued the guidelines for the mainstreaming

¹ 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.

² 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 implementing partners at the United Nations Office on Drugs and Crime country office in Colombia

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						of gender and human rights issues in the selection and management of implementing partners. The guidelines were reviewed and cleared by the UNOV/UNODC Gender Team. Please see attached the communication of the COCOL Rep and the guidelines document for ease of reference. Documentary evidence will be sent directly to IAD/OIOS Geneva Section.
3	The UNODC Country Office in Colombia should ensure that results and impact of capacity building support services provided to implementing partners are measured and reported to stakeholders.	Important	Yes	The Representative, Country Office in Colombia.	31 October 2020	The recommendation is accepted. In this regard, COCOL will start reporting on capacity building support services delivered to implementing partners (twice a year) during the meetings of the Alternative Development Programme Operative Committees. In late August/early September, COCOL will report on activities carried out during the period January to June 2020. Minutes of the meetings will be provided to OIOS in late September/early October.
4	The UNODC Country Office in Colombia should monitor the timeliness of payments to implementing partners and explore ways to address the root causes of the delays.	Important	Yes	The Representative, Country Office in Colombia.	31 October 2020	The recommendation is accepted. In view of the wide scope of this recommendation, COCOL is currently finetuning a few

Management Response

Audit of implementing partners at the United Nations Office on Drugs and Crime country office in Colombia

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						additional processes to address the delays in processing payments to implementing partners and their negative impact on the cashflow. Additional evidence of actions taken by COCOL will be submitted to OIOS in due course.
5	The UNODC Country Office in Colombia, with the support of UNODC headquarters, should consult with the government and establish the timelines for an evaluation of alternative development activities implemented in Colombia.	Important	Yes	The Representative, Country Office in Colombia in coordination with the Chief, Independent Evaluation Section/UNODC HQs	30 June 2022	The recommendation is accepted. COCOL, in close coordination with the Independent Evaluation Section (IES), will engage with Colombian authorities on the importance and the need for the completion of an evaluation or similar exercise of alternative development activities during 2021-2022.