



INTERNAL AUDIT DIVISION

REPORT 2023/004

Audit of the Trust Fund for Counter-Terrorism

Despite recent improvements, governance, project and financial management of the Trust Fund needed to be further enhanced

13 February 2023

Assignment No. AG2022-560-01

Audit of the Trust Fund for Counter-Terrorism

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the Trust Fund for Counter-Terrorism. The objective of the audit was to assess the adequacy and effectiveness of internal controls in ensuring effective management of the Fund. The audit covered the period from 1 January 2019 to 31 December 2021 and included governance and project and financial management of the Fund.

The United Nations Office of Counter-Terrorism (UNOCT) is responsible for managing the activities of the Fund. UNOCT conducted in-depth reviews of project proposals to ensure approved projects are closely aligned to the purpose of the Fund and the United Nations Global Counter-Terrorism Strategy. The Office also enhanced controls to develop and monitor the achievement of performance indicators related to project timeliness and outcomes. However, governance and project and financial management needed further strengthening.

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

- Expedite the development of a resource mobilization action plan that includes: (a) donor profiles and their priorities mapped to specific areas of the Office's mandates and operations; and (b) strategies for addressing fundraising gaps with a focus on diversifying the donor base and securing more sustainable and predictable funding;
- Expedite the development of the entity level risk assessment and risk mitigation measures and implement a system of continuous risk monitoring;
- Ensure project managers conduct comprehensive project risk assessments and develop adequate risk mitigation measures to ensure that foreseeable key risks are duly considered and mitigated;
- Approach donors to explore the possibility of preparing annual aggregated reports on the activities of UNOCT and its Trust Fund, instead of individual project reports, to improve operational efficiency and expand visibility of trust fund activities; and
- Enhance efforts to implement the recommendations of external evaluations and ensure their implementation is within a reasonable timeframe.

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

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Audit of the Trust Fund for Counter-Terrorism

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the Trust Fund for Counter-Terrorism.
2. The Fund was launched by the Secretary-General in 2009 to support the implementation of the United Nations Global Counter-Terrorism Strategy and provide Member States and other stakeholders with counter-terrorism policy support and technical assistance and promote international cooperation.
3. The United Nations Office of Counter-Terrorism (UNOCT) is responsible for managing the activities of the Fund. UNOCT budgets for 2021 and 2022 were \$71.9 million and \$86.9 million, respectively. The Fund financed 97 per cent of UNOCT annual budgets, which funded 182 staff positions in 12 duty stations.¹ The remaining 3 per cent of the budget was funded through the regular budget.
4. The Trust Fund supported 110 projects from 1 January 2019 to 31 December 2021, with disbursements totaling \$158 million. As of 31 December 2021, the Fund had approximately \$123.7 million and \$20.6 million in assets and liabilities² respectively; while revenue and expenses during the year amounted to \$15 million and \$50 million, respectively. Table 1 shows a summary of the Fund's assets, liabilities, revenue and expenses for the three years from 2019 to 2021.

Table 1: Summary of income and expenses and balance sheet for the Trust Fund for Counter-Terrorism (United States dollars)

Particulars	31 December 2019	31 December 2020	31 December 2021
Assets	158,806,821	154,439,757	123,713,577
Liabilities	13,632,123	16,759,520	20,691,449
Revenue	8,332,954	26,600,101	15,201,489
Expenses	32,360,201	34,094,562	49,859,598

Source: Financial Statements of Schedule of Individual Trust Funds, United Nations

5. UNOCT is headed by an Under-Secretary-General (USG), who is assisted by the Programme Review Board (PRB) to review, select and monitor projects of the Fund proposed by UNOCT units and ensure strategic alignment and complementarity of projects. UNOCT consists of the United Nations Counter-Terrorism Centre (UNCCT), Special Projects and Innovation Branch (SPIB), Policy, Knowledge Management and Coordination Branch (PKMCB), Human Rights and Gender Section (HRGS), Strategic Planning and Programme Support Section (SPPSS) and Office of the USG (OUSG). Further, in June 2019, the Programme Management Unit (PMU) was established under UNCCT to enhance integrated programme and project management support.
6. Comments provided by UNOCT are incorporated in italics.

¹ New York, Brussels, Budapest, Ashgabat, Tashkent, Bangkok, Manila, Jakarta, Nairobi, Madrid, Rabat and Doha

² Assets included cash and cash equivalents, investments, and voluntary contributions receivable among other things and liabilities included accounts payable and other liabilities for conditional arrangements.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the adequacy and effectiveness of internal controls in ensuring effective management of the Fund.
8. This audit was included in the 2022 risk-based work plan of OIOS due to the risk that potential weaknesses in management of the Fund could affect the achievement of the intended objectives.
9. OIOS conducted this audit from June to September 2022. The audit covered the period from 1 January 2019 to 31 December 2021. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the governance and project and financial management of the Fund.
10. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, (c) analytical review of data, and (d) sample testing of 10 projects with disbursements totaling \$57 million during the audit period.
11. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Governance

The Programme Review Board was operating effectively as an oversight body over the Trust Fund activities

12. UNOCT established the PRB in 2017 to assist the USG in selecting, monitoring and closing projects and programmes funded by the Trust Fund. According to its TOR, the PRB was to ensure that proposed activities are properly aligned to the purpose of the Fund, the United Nations Global Counter-Terrorism Strategy, relevant mandates provided by the General Assembly and the Security Council, and other guidelines.

13. OIOS review of donor agreements, project concept notes and other documents and related PRB meeting minutes of a sample of 10 projects showed that the PRB met monthly, conducted in-depth reviews of relevant documents, requested clarifications and more information from UNOCT project managers as needed, and made recommendations to the USG. OIOS concluded that the PRB was operating effectively.

The Programme Management Unit was increasingly supporting UNOCT integrated programme management function

14. During the reporting period, PMU provided integrated programme management support to programmes and projects implemented by UNCCT, SPIB and HRGS; and assisted UNOCT to develop results-oriented reporting, aimed towards outcomes and impact-based performance results. The Unit supported programmatic monitoring, developed project templates and policies and contributed to enterprise risk management (ERM), among other duties. At the time of the audit, there were plans for the PMU to support the whole of UNOCT.

An action plan was needed to address the significant decrease in donor contributions

15. UNOCT was facing challenges to secure stable funding for the Fund. Contribution agreements with the founding donor totaling \$110 million were signed in 2010 and 2014 with the funding expected to be

depleted by the second quarter of 2023. As shown in Table 2, contributions from other donors fluctuated from year to year and had reduced by 40 per cent in 2021 to \$15 million, from \$25.3 million in 2020. Also, the voluntary contributions receivable was reduced to \$55.5 million in 2021 from 71.5 million in 2020.

Table 2: Donor contributions for the Trust Fund for Counter-Terrorism from 2019 to 2021 (United States dollars)

Particulars	31 December 2019	31 December 2020	31 December 2021
Voluntary contributions receivable	70,149,149	71,524,272	55,504,348
Voluntary contributions	6,015,156	25,320,724	15,010,551
Number of donors	12	16	17

Source: Financial Statements of Schedule of Individual Trust Funds, United Nations

16. To address this situation, UNOCT senior management was holding discussions with the founding donor about prospects for future funding and reaching out to other potential donors. These actions resulted in an increase in the number of donors to 17 in 2021 from 12 in 2019. Also, the 2023 programme budget (A/77/6 (Sect. 3)) included a proposal to convert 25 of the 182 extrabudgetary posts funded from the Fund to regular budget posts in 2023, and an additional 24 posts in 2024. The General Assembly approved the conversion of the 25 posts for 2023.

17. However, further efforts were needed to improve funding. UNOCT resource mobilization strategy required the Resource Mobilization and Donor Relations Section under the Office of the USG to define the annual income target for UNOCT and develop an action plan to achieve the target. The strategy also required the Section to develop detailed donor mapping that identified profiles and strategic priorities of potential donors and link them with specific areas of UNOCT mandates and operations. This would help to define the specific fundraising targets and gaps for all units and project teams of UNOCT. At the time of the audit, an action plan had not yet been developed to document the UNOCT senior management and project team responsibilities for fundraising, including targets and timelines

(1) UNOCT should expedite the development of a resource mobilization action plan that includes: (a) donor profiles and their priorities mapped to specific areas of the Office's mandates and operations; and (b) strategies for addressing fundraising gaps with a focus on diversifying the donor base and securing more sustainable and predictable funding.

UNOCT accepted recommendation 1 and stated that work on the development of donor profiles was well advanced and on track. UNOCT would finalize the profiles and regularly update relevant information to identify funding priorities that can support the delivery of the Office's mandate and operation. Also, UNOCT would develop an action plan in line with its resource mobilization strategy and standard operating procedure on resource mobilization and donor relations, identify a funding target for UNOCT and continue to seek more sustainable and predictable funding through increased regular budget resources and continued outreach to Member States with a view of expanding the donor base contributing to the Trust Fund.

UNOCT needed to expedite the completion of its risk register

18. UNOCT has yet to complete the development of its formal risk assessment and monitoring process in line with the ERM policy framework launched in May 2011. UNOCT stated it was in the advanced stages of the ERM process. A draft risk universe and register had been developed and relevant risks identified. For example, cessation of funding had been identified as a critical threat with significant impact and a high residual risk. Terms of reference for the risk management committee were also drafted. The senior leadership team, which comprised UNOCT personnel at the director level and above, were designated as

risk owners to assist the USG to make decisions on issues of strategic consequence or of a sensitive nature, requiring principal-level attention and advice. ERM focal points from each unit were also appointed to advise regularly and support UNOCT ERM actors and review the progress of the risk assessment and response plan. UNOCT planned to complete and approve the risk register in March 2023.

(2) UNOCT should expedite the development of the entity level risk assessment and risk mitigation measures and implement a system of continuous risk monitoring in accordance with the enterprise risk management methodology.

UNOCT accepted recommendation 2 and stated the senior leadership team would establish a mechanism to continuously monitor the risks and finalize the entity level risk register based on the UNOCT Strategic Plan.

B. Project and financial management

Project risk assessments needed to be enhanced

19. UNOCT guidelines require project initiation documents to include a description of risks, likelihood and impact of the risks, risk owner and mitigation measures to be able to respond to risk events in a structured manner during project delivery.

20. A review of 10 out of 110 projects implemented between 1 January 2019 and 31 December 2021 showed that some risks were not adequately considered during the project planning stage. For example, some UNOCT project managers interviewed highlighted the lengthy administrative process to recruit staff and consultants or to approve travel, and excessive time taken by some beneficiary governments to confirm the launch of UNOCT's capacity building activities, causing delays in project delivery. The lengthy administrative process was also mentioned in UNOCT reports to donors as a cause of slow progress or return of unspent balance in several projects. However, relevant project documents did not include these issues as risks for UNOCT project teams to assess and implement mitigating measures to ensure the project is delivered within the approved project period.

21. Inadequate risk assessment contributed to setbacks for some projects. For example, due to the lengthy administrative process, UNOCT could not complete four projects under grant number S1-32CTI-000082 totaling \$1.8 million. As the donor rejected UNOCT request for extension, the projects were only partially delivered and an unspent balance of approximately \$1 million had to be returned to the donor.

22. Additionally, in some projects reviewed, other risks were identified but their mitigation measures were vague. These included:

- Member States' lack of adequate institutional capacity to absorb content and disseminate knowledge and good practices acquired through UNCCT capacity-building support, thus threatening sustainability over time;
- Member States' lack of political will and financial resources to develop a strategic communications framework for preventing violent extremism; and
- National prison administrations and other relevant criminal justice actors' unwillingness to share information related to violent extremist prisoners with each other.

23. UNOCT stated that it had since provided project management training (PRINCE2) to its personnel. UNOCT had also (a) instituted a mechanism for the PRB, with additional support from the PMU, to review project documents and monitor the progress of all projects, (b) included ERM risk and mitigation plans in

the new project document template, and (c) initiated the use of the Umoja Integrated Planning, Management and Reporting module to create detailed risk and mitigation plans. Adequate risk assessments at the project initiation stage would help to improve UNOCT's ability to cope with adverse risks and deliver projects without delay to the intended beneficiaries.

(3) UNOCT should ensure project managers conduct comprehensive project risk assessments and develop adequate risk mitigation measures to ensure that foreseeable key risks are duly considered and mitigated.

UNOCT accepted recommendation 3 and stated developing risk mitigation plans was already mandatory for all project managers submitting project documentation to the PRB. The PRB would continue to raise with project managers the importance of monitoring implementation of the risk mitigation measures and strengthen mechanisms in place to address them.

Actions were taken to improve development and monitoring of performance indicators

24. UNOCT, through the PRB and PMU, started enhancing monitoring of project timeliness against milestones in project documents. Also, UNOCT issued standard operating procedures and provided personnel with relevant training on defining project indicators to develop and document better project outcomes and targets. In addition, the PRB during its review of project proposals ensured that adequate project outcomes and targets were developed and included in the project documents. Further, the Strategic Planning and Programme Support Section instituted monthly meetings with programme management officers to support programme implementation, with a focus on monitoring financial utilization of earmarked contributions that are time-bound. OIOS noted that all these activities resulted in strengthening the formulation and monitoring of performance indicators.

Donor reporting needed to be aggregated for efficiency and effectiveness

25. UNOCT fulfilled donor reporting requirements in all 10 projects reviewed, submitting substantive and financial reports quarterly and annually without delay. The donor reports adequately indicated information required by donor agreements such as project schedule and status, various activities implemented including lessons learned, detailed expenditures, and budget performance against approved cost plan. UNOCT developed a tool in its Information Management Portal that facilitated timely preparation of reports and tracked compliance with reporting obligations. However, project managers stated that report preparation was very labour intensive especially for smaller donor contributions, distracting them from project delivery.

26. The Department of Political and Peacebuilding Affairs, in agreement with donors, issue a comprehensive, aggregated report for all projects in their trust funds once a year, instead of reporting to individual donors for each project separately and more than once a year. The Department, as in the case for UNOCT, had a mix of large and smaller donor contributions. UNOCT could approach donors to explore adopting such a reporting modality. In addition to efficiency gains, aggregated reporting of the activities of the Fund would enhance visibility of the Fund's activities to a wider audience, compared to reporting to individual donors separately. Currently, UNCCT issues aggregated reports to its donors once a year as well as reports to individual donors. UNOCT also issues annual reports to a major donor on programmes and activities of UNCCT, and to another major donor on programmes and activities implemented by UNOCT, particularly PKMCB, SPIB and OUSG. UNOCT needed to review its reporting obligations and consult with donors to the Trust Fund on the possibility of aggregate reporting of all trust fund activities to enhance efficiency and effectiveness in donor reporting.

(4) UNOCT should approach donors to explore the possibility of preparing annual aggregated reports on the activities of UNOCT and its Trust Fund, instead of reporting to donors individually on specific projects. This would improve operational efficiency and the visibility of trust fund activities to wider audiences.

UNOCT accepted recommendation 4 and stated that it would approach donors to explore the possibility of preparing annual aggregated reports on UNOCT activities instead of individual reports to improve operational efficiency.

Action was taken to return unspent balances on completed projects to donors

27. Project records and the Fund accounts showed that UNOCT was not actively following up to return unspent balances upon completion of projects. As of 30 September 2022, there were 27 projects with unspent balances outstanding for an average of 1,000 days, amounting to approximately \$1.8 million. Table 3 shows the number of projects financed by the Fund with unspent balances and number of days outstanding as of 30 September 2022.

Table 3: Unspent balances relating to completed projects as of 30 September 2022

Completion date	Number of projects	Unspent amount (\$)	Number of days outstanding
31 December 2017	1	97,142	1,734
31 December 2018	11	534,690	1,369
31 December 2019	6	123,760	1,004
31 December 2020	2	297,135	638
31 December 2021	7	733,994	273
TOTAL	27	1,786,721	

Source: UNOCT project documents

28. UNOCT stated that in some cases it could not return unspent balances because of outstanding obligations relating to some non-staff costs. Nonetheless, during the audit, UNOCT was able to reduce the balance to \$336,616 as of mid-December 2022. Based on action taken by UNOCT, OIOS did not make a recommendation.

Need to enhance efforts to implement recommendations of programme evaluations

29. Evaluations enable organizations to assess programme effectiveness, identify areas for improvement and ultimately help to ensure that limited resources are utilized most efficiently for the greatest possible impact.

30. An external evaluator completed an evaluation of UNCCT’s 5-year programme commissioned by the USG and issued a report in September 2020. The evaluation reviewed all completed and ongoing projects of UNCCT as of 31 December 2019 and made 16 recommendations, 11 of which were of high importance and 5 of which of medium importance. Three recommendations were implemented, while 13, including 8 of high importance, were still in progress. Outstanding recommendations with high importance addressed gaps in funding and mainstreaming of gender and human rights functions and needs for improvement of UNOCT’s standard operating procedures for capacity development programme delivery to clarify roles, responsibilities and lines of accountability and reduce transaction costs. UNOCT stated that it was tracking and implementing the recommendations following its internal timelines.

31. Further, UNOCT and other co-chairs of the Working Group on Resource Mobilization, Monitoring and Evaluation under the Global Counter-Terrorism Coordination Compact, commissioned a meta-synthesis of evaluation results from United Nations entities participating in the implementation of the United Nations Global Counter-Terrorism Strategy³. The overall goal of the meta-synthesis was to inform policy formulation and decision-making and ultimately guide improved technical assistance delivery to Member States. The meta-synthesis report was issued in December 2021 and included best practices and lessons learned and six recommendations. At the time of the audit, the Working Group had prepared management responses to the six recommendations and was tracking their implementation. While the tracker included a timeframe to initiate actions to implement the recommendations, it did not specify by when those actions would be completed, to close the recommendations. In OIOS' view, a reasonable timeframe for recommendations' closure should be included in the tracker and periodically monitored.

(5) UNOCT should enhance efforts to implement the recommendations of external evaluations and ensure their implementation is within a reasonable timeframe.

UNOCT accepted recommendation 5 and stated that the evaluation recommendations were being dutifully implemented but not currently completed either due to political agreement required, or interagency coordination and resource mobilization. Both evaluation reports have been on top of monitoring/evaluation agenda of UNOCT but contained longer term commitments that could not be expected to be implemented within one or two years. UNOCT would continue monitoring and implementing the recommendations within a reasonable timeframe including through its newly developed Evaluation Management and Tracking Tool.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

³ UNOCT commissioned the meta-synthesis together with United Nations Office on Drugs and Crime and Counter-Terrorism Committee Executive Directorate who were the Working Group's co-chairs.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Trust Fund for Counter-Terrorism

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
1	UNOCT should expedite the development of a resource mobilization action plan that includes: (a) donor profiles and their priorities mapped to specific areas of the Office's mandates and operations; and (b) strategies for addressing fundraising gaps with a focus on diversifying the donor base and securing more sustainable and predictable funding.	Important	O	Receipt of a copy of the resource mobilization action plan	31 December 2023
2	UNOCT should expedite the development of the entity level risk assessment and risk mitigation measures and implement a system of continuous risk monitoring in accordance with the enterprise risk management methodology.	Important	O	Receipt of a copy of finalized ERM documents	31 March 2023
3	UNOCT should ensure project managers conduct comprehensive project risk assessments and develop adequate risk mitigation measures to ensure that foreseeable key risks are duly considered and mitigated.	Important	O	Receipt of evidence of project managers consistently conducting comprehensive project risk assessments and developing adequate risk mitigation measures	31 December 2023
4	UNOCT should approach donors to explore the possibility of preparing annual aggregated reports on the activities of UNOCT and its Trust Fund, instead of reporting to donors individually on specific projects. This would improve operational efficiency and the visibility of trust fund activities to wider audiences.	Important	O	Receipt of evidence of communication to donors about the possibility of preparing annual aggregated reports on the activities of UNOCT and the Fund	31 December 2023

⁴ 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.

⁵ 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.

⁶ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁷ Date provided by UNOCT in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the Trust Fund for Counter-Terrorism

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
5	UNOCT should enhance efforts to implement the recommendations of external evaluations and ensure their implementation is within a reasonable timeframe.	Important	O	Receipt of evidence of efforts made to implement the recommendations of external evaluations within a reasonable timeframe	31 December 2023

APPENDIX I

Management Response

Management Response (as of 9 Feb 2023)

Audit of Trust Fund for Counter-Terrorism

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNOCT should expedite the development of a resource mobilization action plan that includes: (a) donor profiles and their priorities mapped to specific areas of the Office’s mandates and operations; and (b) strategies for addressing fundraising gaps with a focus on diversifying the donor base and securing more sustainable and predictable funding	Important	Yes	Chief, OUSG & Chief, RMDRS	31 December 2023	UNOCT accepts this recommendation: (a) The work on the development of donor profiles is well advanced and on track. UNOCT will finalize the development of donor profiles and continue regularly updating relevant information to identify funding priorities that can support the delivery of the Office’s mandate and operation. (b) UNOCT will develop an action plan in line with its Resource Mobilization Strategy and the SOP 3 on Resource Mobilization and Donor Relations that identifies a funding target for UNOCT and continues to seek more sustainable and predictable funding through increased regular budget resources and continued outreach to Member States with a view of expanding

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 (as of 9 Feb 2023)

Audit of Trust Fund for Counter-Terrorism

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						the donor base contributing to the Trust Fund.
2	UNOCT should expedite the development of the entity level risk assessment and risk mitigation measures and implement a system of continuous risk monitoring in accordance with the enterprise risk management methodology	Important	Yes	Deputy to the USG and Director, within the SLT mechanism	31 March 2023	UNOCT agrees with this recommendation. The Senior Leadership Team (SLT) will establish a mechanism to continuously monitor the risks and finalize entity level risk register based on the UNOCT Strategic Plan. In addition, this recommendation will be added as one of the commitments of the senior leadership compact.
3	UNOCT should ensure project managers conduct comprehensive project risk assessments and develop adequate risk mitigation measures to ensure that foreseeable key risks are duly considered and mitigated	Important	Yes	Chief, SPIB; & Director, UNCCT, in coordination with PMU and ERM functions	31 December 2023	UNOCT agrees with this recommendation. Developing risk mitigation plans is already mandatory for all project managers submitting project documentation to the Programme Review Board. PRB will continue to raise with project managers the importance of monitoring implementation of the risks and strengthening mechanisms in place to address them.
4	UNOCT should approach donors to explore the possibility of preparing annual aggregated reports on the activities of UNOCT and its Trust Fund, instead of reporting to donors individually on specific projects. This would improve operational efficiency and the visibility of trust fund activities to wider audiences	Important	Yes	Chief, OUSG & Chief, RMDRS	31 December 2023	UNOCT agrees to approach donors to explore the possibility of preparing annual aggregated report on the UNOCT activities instead of individual reports to improve operational efficiency.

Management Response (as of 9 Feb 2023)

Audit of Trust Fund for Counter-Terrorism

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
5	UNOCT should enhance efforts to implement the recommendations of external evaluations and ensure their implementation is within a reasonable timeframe.	Important	Yes	Chief/OUSG; Chief/Evaluation and Compliance Unit	31 December 2023	This recommendation is based on two examples of external evaluation reports, both of which are being dutifully implemented but not currently completed either due to political agreement required, or interagency coordination and resource mobilization. Both of these reports have been on top of monitoring/evaluation agenda of UNOCT but contain longer term commitments that cannot be expected to be implemented within one or two years. UNOCT will continue monitoring and implementing recommendations of external evaluations within a reasonable timeframe including through its newly developed Evaluation Management and Tracking Tool..