OIOS

Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2024/085

Audit of the activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs

Overall, the subprogramme implemented its activities effectively, but the management of a few important controls could be improved to better achieve its objectives

Audit of the activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the activities of the intergovernmental support and coordination for sustainable development subprogramme, which was managed by the Office of Intergovernmental Support and Coordination for Sustainable Development (OISC) in the Department of Economic and Social Affairs (DESA). The objective of the audit was to assess the adequacy and effectiveness of OISC governance, risk management and internal control processes in assisting intergovernmental bodies with the implementation and follow-up on the 2030 Agenda and the outcomes of relevant United Nations conferences and summits. The audit covered the period from 1 January 2022 to 31 March 2024 and included: (a) planning and coordination; (b) programme implementation; and (c) performance monitoring and reporting.

Overall, OISC effectively supported the General Assembly, Economic and Social Council and its bureau, relevant committees and forums, in addressing the 2030 Agenda and related conferences and summits. This support was provided by facilitating relevant meetings and conferences of intergovernmental bodies and delivering high quality work documents and reports, reporting on the quadrennial comprehensive policy review (QCPR), facilitating participation of non-governmental organizations (NGOs), and supporting Member States on activities within OISC's mandate. However, there was a need to enhance operations of the subprogramme by strengthening work planning at the divisional level, improving performance and risk management, and addressing deficiencies in information systems and human resources management. These improvements could help foster greater cohesion within the division, mitigate data-related risks and address any shortfalls in achieving mandated objectives.

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

- Implement a framework that integrates individual branch work plans and monitors divisional performance; and

- Incorporate risk management practices into its work processes and ensure continuous monitoring and management of its risks.

In addition, DESA needed to:

- Establish a clear governance structure for the project to implement the new integrated Civil Society Organizations information system, expedite its roll-out, and allocate adequate resources for its implementation and maintenance;

- Explore cost-effective options to address data quality risks in analysis of the QCPR survey data; and

- Allocate resources to address the backlog of processing applications from NGOs and conduct a divisional workforce analysis to align staffing levels with the workload.

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

CONTENTS

Audit of the activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of the activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs (DESA).

2.   The DESA Office of Intergovernmental Support and Coordination for Sustainable Development (OISC) manages the subprogramme, whose objective is to advance the roles of the General Assembly, the Economic and Social Council (ECOSOC) and the High-level Political Forum on Sustainable Development (HLPF) in the integrated implementation of and follow-up to the 2030 Agenda for Sustainable Development, and the outcomes of other United Nations conferences and summits in the economic, social, environmental and related fields. Specifically, OISC supports the ECOSOC President and other ECOSOC Bureau members.

3.   OISC was established following the 2017 restructuring[1] of DESA to better support Member States in implementing the 2030 Agenda, the Addis Ababa Action Agenda, the Paris Agreement, and other agreements in economic, social and environmental areas. Most of the current OISC functions were previously covered by the then DESA Office for ECOSOC Support and Coordination.

4.   The roles of OISC branches are as follows:

(a) **Intergovernmental Policy and Review (IPR) branch:** Strengthen follow-up and review of the 2030 Agenda and the Sustainable Development Goals (SDGs) through support to the General Assembly and HLPF, including the voluntary national reviews (VNRs);

(b) **Non-Governmental Organizations (NGO) branch:** Ensure increased participation of NGOs in consultative status with ECOSOC in its work and that of other United Nations intergovernmental bodies. NGO branch services the ECOSOC Committee on NGOs, which reviews NGO applications and makes recommendations on the granting of consultative status for final decision by ECOSOC;

(c) **Inter-Organizational and Inter-Institutional Support (IIS) branch:** Reinforce the roles of ECOSOC and HLPF in facilitating and monitoring progress towards the implementation of internationally agreed development goals, including the 2030 Agenda and SDGs, and promote the roles of ECOSOC and HLPF as the preeminent forums for global policy dialogue with a view to encouraging the identification of solutions for international economic, social, environmental and related challenges; and

(d) **Operational Activities and Policy (OAP) branch:** Substantively support the General Assembly and ECOSOC to provide policy guidance towards effective, efficient and accountable United Nations operational activities for development in line with the 2020 quadrennial comprehensive policy review (QCPR) and the United Nations development system repositioning, to accelerate progress in the implementation of the 2030 Agenda.

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[1] Secretary-General reports A/72/124-E/2018/3 and A/72/684-E/2018/7

5.   OISC is headed by a Director at the D-2 level. The previous Director retired in April 2023 and was succeeded by an Acting Director, who served until July 2024. The current Director started her duties in August 2024. OISC structure and staffing are as follows:

Figure 1: OISC structure and staffing:
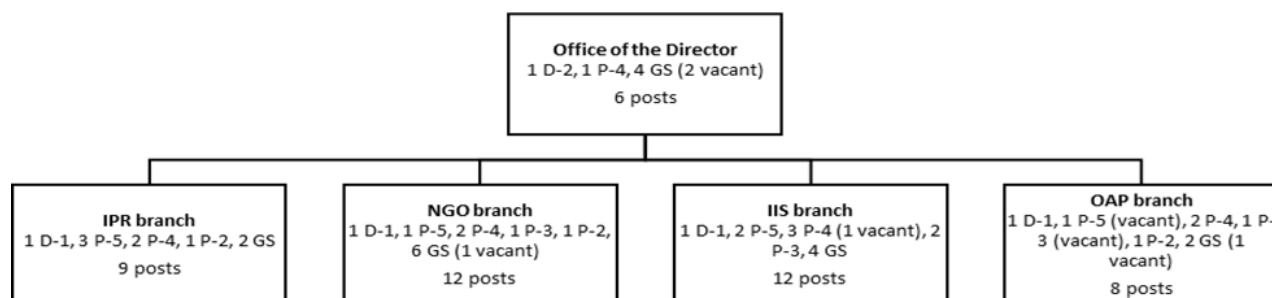
Source: Umoja organizational management report data (22 August 2024)

6.   OISC 2022-2024 budget and expenditure were as follows:

Table 1: OISC budget and expenditure (in US$):

Year	2022	2023	2024*
Regular Budget			
Consumable budget	8,416,500	7,889,140	7,301,900
Expenditure (incl. commitments)	8,404,372	7,864,281	4,890,810
Trust Funds (extrabudgetary projects)			
Consumable budget (each annual budget may include unused budget from previous year)	546,395	510,993	202,632
Expenditure (incl. commitments)	374,229	486,931	169,913

Source: Management dashboard and Umoja Business Intelligence data (22 August 2024)
* 2024 expenditure as of 21 August 2024.

7.   OISC data governance is supported by four information systems staff and relevant staff in other areas of DESA. OISC maintains two public websites and two specialized systems related to NGO branch mandates. A project is underway to implement a new system integrating the two specialized systems. OISC is also in charge of producing multiple data-driven reports, including the report on QCPR. Their preparation is based on extensive data, obtained mostly externally, including through multiple surveys and using data collection and analysis tools.

8.   Comments provided by DESA are incorporated in italics.

II.   AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

9.   The objective of the audit was to assess the adequacy and effectiveness of OISC governance, risk management and internal control processes in assisting intergovernmental bodies with the implementation and follow-up on the 2030 Agenda and the outcomes of relevant United Nations conferences and summits

10.   This audit was included in the 2023 risk-based audit work plan of OIOS because of the critical intergovernmental processes supported by OISC.

11.   OIOS conducted this audit from February to August 2024. The audit covered the period from 1 January 2022 to 31 March 2024 and focused on the: (a) support to the work of intergovernmental bodies including ECOSOC, HLPF, and the Committee on NGOs; (b) support to the implementation of and reporting on QCPR; and (c) accreditation and facilitation of the participation of NGOs in consultative status with ECOSOC. Based on an activity-level risk assessment, the audit covered higher and medium risks areas related to these activities, which included: (a) planning and coordination; (b) programme implementation; and (c) performance monitoring and reporting.

12.   The audit methodology included: (a) interviews with key personnel (including business process walkthroughs); (b) interviews with governing bodies' representatives; (c) analytical review of data including those maintained in Umoja and its Strategic Management Application (SMA), Management Dashboard, and the websites maintained by OISC; (d) review of adequacy and reliability of information technology (IT) systems and tools, including two specialized systems related to NGO branch mandates and various tools used by OAP branch; and (e) review of implementation status of related audit and evaluation recommendations.

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

III.   AUDIT RESULTS

A.   Planning and coordination

<u>OISC divisional work planning process needed to be more comprehensive</u>

14.   While the DESA planning documents had highlighted the need for integrated planning to promote a coherent and coordinated implementation process in advancing the 2030 Agenda,[2] OISC divisional planning continued to be undertaken in silos. According to the Results-Based Management (RBM) handbook,[3] it is important to systematically integrate activities and outputs to ensure alignment with broader objectives.

15.   OISC did not have an overarching divisional work plan with defined outcomes. Although each branch had detailed work plans that included activities and outputs, these plans did not include key performance indicators (KPIs) to measure the effectiveness of each branch's contribution to the achievement of the divisional objectives. The absence of a divisional work plan could result in lack of a cohesive strategy that aligns all branch activities and outputs towards common divisional goals. Also, the omission of KPIs from OISC branch work plans meant that there were no quantifiable and/or qualitative measures to assess how effectively each branch was contributing to the overall divisional objectives. This could hinder performance tracking and accountability.

16.   OISC explained that work plan integration was done at the departmental level and that a divisional work programme as a layer between the departmental and branch level work programmes may not be prudent or workable due to the complexity and multiplicity of the mandates within OISC and how they interact. However, the absence of a comprehensive divisional plan and KPIs may lead to fragmented planning and inconsistencies in how performance is measured and evaluated across the OISC.

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[2] Secretary-General's report A/72/6 (Sect. 9), para 9.5
[3] United Nations Sustainable Development Group RBM handbook, chapter 14

17.   OIOS also noted that although the OISC held frequent meetings, they were not effective in systematically monitoring the integration of outputs from the different branches as the minutes were not regular and, where available, were maintained via email and not systematically followed up in subsequent meetings.

> **(1)   DESA OISC should implement a framework that integrates individual branch work plans and activities, and monitors performance at the divisional level.**
>
> *DESA accepted recommendation 1 and stated that in addition to the divisional work plan that would be put in place to guide the 2025-2026 performance cycle, OISC will convene dedicated quarterly progress review meetings with the Director and Branch Chiefs, for which minutes will be documented and distributed.*

B.   Programme implementation

Risk management practices were not yet embedded in the work of OISC

18.   The Enterprise Risk Management (ERM) and Internal Control Policy requires risk management to be incorporated into business processes and integrated within operational processes such as strategic planning, operational and financial management, and performance measurement.

19.   DESA completed its departmental risk register in October 2023, with its risk treatment and response plan expected to be finalized in 2024. DESA risk register identified seven risk areas. These were broad and not specific to any of DESA's nine subprogrammes, with risk ownership assigned to DESA's central offices (e.g., Office of the Under-Secretary-General and the Executive Office). As a result, risk management practices had not yet been integrated into OISC's programme implementation processes, leaving OISC-specific risks unaddressed. For example:

a) The NGO branch had a significant increase and backlog of applications from NGOs seeking consultative status with ECOSOC, which may lead to potential complaints about wait times. Additionally, background checks of the NGOs were not systematic, raising concerns about potential reputational damage or fraud due to their inadequate screening.

b) Inadequate controls over data access and integrity. Also, there were risks to data accuracy in major reports, such as those for QCPR.

c) Insufficient human resources to deliver some of the OISC mandates.

d) Varying priorities of governing bodies, which may challenge the focus of OISC work.

20.   Identifying specific risks that impact OISC activities and embedding risk management practices into its operations is crucial for mitigating these risks. Without this integration, such risks may materialize and hinder or delay the achievement of objectives.

> **(2)   DESA OISC should incorporate risk management practices into divisional work processes and ensure continuous monitoring and management of risks at all levels within the division.**
>
> *DESA accepted recommendation 2 and stated that it would develop a divisional risk register and treatment plan by 30 June 2025, to monitor and manage risks.*

<u>There were critical information system deficiencies impacting NGO consultative status processing</u>

21.   The participation of NGOs in ECOSOC's work is governed by resolution 1996/31. The NGO branch supports the ECOSOC Committee on NGOs by reviewing applications from eligible NGOs, recommending consultative status for those meeting the criteria, and monitoring NGOs with consultative status to ensure their privileges are respected and obligations enforced. Monitoring includes overseeing procedures for the withdrawal, suspension, or reinstatement of consultative status, in accordance with ECOSOC resolutions 1996/31 and 2008/4.

22.   To facilitate the processing and maintenance of the NGO consultative status, the NGO branch used two interlinked IT systems: (a) the integrated Civil Society Organizations system (iCSO) including the CSO Net messaging system; and (b) the Paperless Committee system.

23.   In December 2019, DESA engaged a consultant company to develop a new integrated IT system based on contemporary technology, since the current system had reached the end of its useful life. The new system would address the following issues in the current two systems that had negatively impacted the NGO branch's operations:

a) The need for a system capable of processing the growing number of NGO applications due to the increasing interest from NGOs to engage with ECOSOC;

b) A system that could provide an accurate monitoring mechanism for all NGOs with consultative status with ECOSOC through the quadrennial reporting process; and

c) A system that could be relied upon to generate updated and critical data sets and information on NGOs, including their activities, areas of expertise, institutional details, and other information to ensure that NGOs with consultative status remain in good standing.

24.   A walkthrough of the current systems and user interviews suggested that many of these issues were progressively resolved after hiring an Information Systems Officer (P-3 level) in the NGO branch, although only as a temporary measure.

25.   The initial roll-out of the new system was planned for July 2020, but it had been rescheduled several times due to limited resources, with the target date during the audit being set for November 2024. OISC also indicated possible delays in reaching this target. Since the current iCSO system is at the end of its life, it is increasingly prone to security risks, breaches, and data loss. Therefore, there is a need to expedite the roll-out of the new system.

26.   Furthermore, OIOS noted that there were additional risks that needed to be considered for the successful implementation of the new system, including both system-related and non-system-related issues as follows:

a) **System governance issues**: The new system, like the current ones, will be used by several United Nations organizations and departments. Although the NGO branch is the main contact for communication between DESA and the consultant company, it was unclear which DESA office was responsible for the project ownership and related decisions. This lack of clarity was due to the absence of a governance framework to define roles and responsibilities for system governance, maintenance, and resource allocation for all users beyond OISC. Project resource allocation was also insufficient. Inadequate system maintenance had contributed to the poor performance of the current iCSO system before the Information Systems Officer was hired. The new system will initially lack automated integration, necessitating manual data sharing and requiring a dedicated

project administrator to manage system requirements and coordinate among users. DESA reported difficulties in mobilizing resources to support the new system due to regular budget limitations and competing donor priorities. Nonetheless, resource mobilization efforts continued, including a potential partnership with the United Nations Environment Programme to co-develop and maintain the new system. The Information Systems Officer currently maintains the existing systems, supported by a temporary Associate Information Systems Officer (P-2 level), whose position was created in April 2024 to finalize the implementation of the new system. DESA was assessing the additional resources needed for the system launch and maintenance in its first year, and informed that a maintenance contract with a consultant company will be finalized before launch. A clear structure and adequate resources are essential to ensure business continuity.

b) **Technical system issues:** The current iCSO system faced data integrity issues due to migration of data from previous systems. While this was being addressed by DESA together with other technical issues, such as system performance and stability during the user testing phase of the new system, it was important to continuously manage the related risks.

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(3) **DESA should establish a clear governance structure for the project to implement the new integrated Civil Society Organizations (iCSO) system with defined roles and responsibilities, expedite roll-out of the system, and allocate adequate resources for its implementation and maintenance.**

DESA accepted recommendation 3 and stated that OISC was reorganizing the new iCSO project team, which was expected to be in place by the second quarter of 2025. The new team will be equipped to expedite the system's roll-out, although this continued to be impacted by the current liquidity challenges. A proposal for additional resources as a result of ECOSOC decision 2024/342 (A/79/380) is before the General Assembly and, if approved, could provide a stable base to continue the system development and maintenance starting in 2025.

There were risks related to the management and analysis of QCPR-related survey data

27. One of the primary OISC functions is to provide evidence-based analysis and advice to support ECOSOC intergovernmental processes. To accomplish this, OISC collects and analyzes data, which informs policy recommendations presented through various reports, including the Secretary-General's report on the QCPR, formal reports to ECOSOC by the Chair of the United Nations Sustainable Development Group, and other reports to ECOSOC subsidiary bodies. The annex of the Secretary-General's report includes particularly large statistical data with a very broad indicator framework. The OAP branch is tasked with gathering and analyzing this data.

28. OAP branch collected data from several large surveys using an outsourced survey tool, receiving approximately 1,100 responses annually, which were analyzed using spreadsheets, with results stored in an internally shared electronic drive. While OIOS did not note specific exceptions, the reliance on spreadsheets to process large data sets used to support critical aspects of ECOSOC work carries data quality risks, such as an increased likelihood of errors, weaker data governance, inadequate audit trails, and potential loss of data integrity.

29. To mitigate these risks, OISC should explore available options for analyzing QCPR survey data that are cost-effective, some of which may be available within the Secretariat. These should ensure data integrity, reduce the likelihood of errors from manual data processing and strengthen data governance.

> **(4) DESA should explore cost-effective options to address data quality risks in the analysis of survey data for the quadrennial comprehensive policy review.**
>
> *DESA accepted recommendation 4 and stated that this would be a high-priority activity for OAP branch following the adoption of the 2024 QCPR (A/C.2/79/L.60), where Member States requested improved reporting and accessible information on the delivery of the United Nations development system. OISC will explore Secretariat-wide options to mitigate identified risks, but full implementation will depend on resource availability, including funding for licenses and staff training.*

Need to improve the processing NGO applications for consultative status

30.   ECOSOC resolution 1996/31 requires that the ECOSOC Committee on NGOs, at each session, considers applications received by the Secretary-General no later than 1 June of the preceding year, with sufficient data distributed to Committee members no later than six weeks before the applications are to be considered. The NGO branch processes these applications and submits them to the Committee for review.

31.   OISC had not fully met its mandated objective of processing all NGO applications within the year they were submitted, for five consecutive years, which can undermine the effectiveness of collaborative efforts aimed at achieving the 2030 agenda. Table 2 illustrates the backlog of applications during 2020-2024, out of about 500 to 900 applications received yearly.

Table 2: Backlog of NGO applications at the end of each year, 2020-2024

Cycle	Number of applications not processed
2024*	599
2023	238
2022	189
2021	273
2020	4

*As of June 2024
Source: NGO branch data

32.   OISC explained that the failure to achieve this mandated objective was due to inadequate resources. OIOS analyzed the human resources within the NGO branch and noted that staff allocated to the processing of applications relative to the number of applications received was increasingly disproportional over the years. For instance, in 2011, when the annual applications averaged 350, 2.5 full-time equivalent positions were assigned to this function. This staffing level remained the same in 2024 with vacancies of 1.5 positions for approximately two years, despite the increase to an average of 845 annual applications. The number of NGO quadrennial reports reviewed by the branch also increased from 204 in 2009 to 1,048 in 2023.

33.   In addition, NGO branch staff needed to continually train ad hoc staff, mainly interns and temporary staff deployed to the branch to process the applications, which may result in inefficient use of staff resources and excessive workload. Also, the reliance on interns to perform the General Assembly mandated task to process NGO applications is contrary to the administrative instruction on the United Nations internship programme,[4] which states that interns are not accepted as substitutes for staff to be recruited against posts authorized for the implementation of mandated programmes and activities. Table 3 indicates that interns processed about 200 to 500 applications yearly out of about 500 to 900 applications received yearly.

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[4] ST/AI/2020/1

Table 3: Number of applications processed by interns, 2020-2024

Cycle	NGO applications processed
2024*	562
2023	252
2022	230
2021	228
2020	252

*As of June 2024
Source: iCSO system data

34.   The substantial reliance on interns was due to the increase in the number of NGO applications and related processes without a corresponding increase in resources. The NGO branch explained that the interns received at least 10 hours of training before undertaking these activities in addition to supervision from the branch. However, there remains a persistent risk that performance of critical General Assembly-mandated tasks may lack integrity and credibility concerning NGOs receiving consultative status, potentially affecting the overall effectiveness of the mandated programmes and activities.

> **(5)   DESA should review and allocate resources required to address the current backlog of processing applications from non-governmental organizations for consultative status with ECOSOC and conduct a divisional workforce analysis to ensure staffing levels align with current and projected workload demands and priorities.**
>
> *DESA accepted recommendation 5 and stated that approval for additional resources proposed under ECOSOC decision 2024/342 (A/79/380) currently before the General Assembly would address workload and backlog issues. A divisional workforce analysis will be conducted by the third quarter of 2025, pending clarity from the General Assembly on the Division's programme budget.*

DESA filled senior positions at OISC

35.   Staff were crucial to OISC's ability to fulfil its mandates, with 96 per cent of its regular budget expenditure for 2022 and 2023 allocated to staff costs. Out of 47 staff positions, 10 were vacant at the start of the audit and 9 positions remained unfilled by the end of the audit, mainly due to liquidity issues and recruitment restrictions in the Secretariat. During the audit, DESA successfully filled OISC senior positions of the Director and the Chiefs of two branches.

DESA was addressing staff concerns through an action plan

36.   DESA also participated in the Secretariat's 2021 staff engagement survey. The survey showed overall positive ratings by OISC staff in 9 of the 12 survey dimensions. However, in three dimensions, the ratings were low:

a)   Around 29 per cent of OISC respondents were satisfied with their careers compared to 38 per cent for the entire DESA.

b)   Around 41 per cent of OISC respondents were satisfied with ethics and integrity in the Office. With regard to specific questions, 13 per cent of respondents believed that staff within the entity were held accountable for unethical behavior and 19 per cent of them were confident that staff would be protected from retaliation for reporting misconduct. These were particularly low perception rates

raising concerns. In the entire DESA, 52 per cent of respondents were satisfied with ethics and integrity in the office.

    c) Around 46 per cent of OISC respondents were satisfied with employee empowerment in the office. This was low compared to 60 per cent of respondents in the entire DESA.

37.   In September 2022, the Under-Secretary-General for Economic and Social Affairs approved a DESA-wide action plan to address areas of concern in the staff engagement survey. During the audit, the DESA Executive Office reported that actions were at various stages of implementation, with some not started due to competing priorities and a very limited budget. The Executive Office also noted its reliance on information and training sessions provided by other Secretariat offices, as well as activities such as the annual leadership dialogue, briefing sessions, the 'DESA dialogue series' (which connects senior officials with junior staff), updates to DESA intranet, and communication of important messages, job openings and weekly briefings. A new Secretariat-wide staff engagement survey was launched in October 2024.

38.   Additionally, OISC management noted that the decline in staff satisfaction could be due to working under high stress with limited resources, and suggested there could be consequences for staff if the resource situation did not improve. They recalled that the governing bodies often issued new mandates for OISC that were to be implemented 'within existing resources,' which was challenging. For example, the increasing number of NGO applications for consultative status had been causing delays in their review. This affected the Organization's effectiveness and reputation. This issue has been reported to the ECOSOC Committee on NGOs. Likewise, there was an increasing number of various requests to IPR branch from Member States.

39.   OIOS did not issue a further recommendation, given the actions already undertaken by DESA Executive Office, the ongoing staff engagement survey, and other recommendations in this report.

<u>OISC management of extrabudgetary projects was satisfactory</u>

40.   During the audit period, OISC received funding from five small trust funds, including donor contributions to 12 small to medium-sized extrabudgetary projects. In 2022-2023, project expenditure totaled $861,160 and were directed towards donor support activities such as workshops for Member States representatives preparing VNRs, monitoring and reporting for the QCPR, and travel of selected representatives to ECOSOC forums. For the six projects reviewed by OIOS, with 2022-2023 expenditure amounting to $707,749, project planning, implementation, monitoring and reporting to donors were deemed satisfactory.

C.   Performance monitoring and reporting

<u>OISC monitored its divisional performance with regular updates in Umoja SMA</u>

41.   After the approval of the DESA programme plan, the DESA Programme, Monitoring and Evaluation Unit (PMEU) entered the plan in Umoja SMA. Each DESA office or division, including OISC, provided quarterly monitoring data for their respective subprogrammes, with quality control conducted by PMEU. Overall, the extent and nature of monitoring data for OISC in SMA was comprehensive for all 3 result measures and 28 deliverable categories in 2022, and all 4 result measures and 25 deliverable categories in 2023. Additionally, DESA prepared quarterly multi-themed monitoring reports at the departmental level.

42.   In 2022, OISC exceeded the target for one of its planned results and made significant progress on, but did not fully achieve, the targets for two other results. In 2023, it surpassed the targets for two results

and came close to meeting the targets for two additional results. External factors prevented the achievement of all targets. In both 2022 and 2023, OISC met or exceeded the targets for most deliverable categories, with minor variations in cases where targets were not fully achieved due to valid reasons.

43.   OISC performed generally well on its mandated deliverables by: facilitating the necessary meetings of the General Assembly, ECOSOC and its bureau, relevant committees, High-level Political Forum on Sustainable Development (HLPF) and other forums, providing quality work documents, reports and briefings to these intergovernmental bodies; facilitating trainings and workshops, for example in assisting Member States in their VNRs; undertaking necessary studies, for example on the implementation of the QCPR; and contributing to organizational reports, for example on SDGs.

<u>OISC produced the required work documents and reports in response to its mandates</u>

44.   During the audit, OISC shared (or evidence was available in Umoja SMA) its reports and other work products in response to its mandates and work plans of its branches, for example: workshop and webinar materials; handbooks and guidelines; and briefings, agendas, talking points; and draft reports for the relevant General Assembly committees and ECOSOC Bureau, committees and forums. OISC performance was further reported in the relevant annual proposed programme budget document for DESA and reports to the General Assembly and ECOSOC in response to DESA mandates, for example, report on the implementation of the QCPR, report on globalization and interdependence, and report on human resources development. OISC also contributed to organizational and inter-agency reports, including annual reports on the Organization's work, annual SDG reports, reports on the promotion of a culture of peace and on promotion of interreligious and intercultural dialogue, and others.

<u>Feedback from ECOSOC Bureau members was generally positive, with some suggestions for improvement</u>

45.   OISC is responsible for providing support to the ECOSOC President and other ECOSOC Bureau members.

46.   OIOS sought and several Bureau member representatives provided feedback on OISC's performance and achievement of mandates, including work towards preparation for the HLPF and other ECOSOC forums, support of Member States in their VNRs, follow-up and reporting on QCPR, registration and monitoring of NGOs with consultative status, and support to the bureau, including the quality of document drafts. OISC's performance was found adequate overall by the representatives in all areas of their knowledge. They agreed that OISC systematically followed up on and addressed its relevant mandates, and provided substantive support and content for ECOSOC and its bureau's work, including regular meetings and quality documents. They appreciated OISC's supportive facilitation of ECOSOC preparatory meetings and advisory groups, often with participation of diverse representatives and speakers, for example from civil society and other United Nations organizations. Also, OISC's focal point could be contacted on any matter and was responsive.

47.   On the other hand, some representatives indicated that, although the documents submitted by OISC were of improved quality and less bureaucratic over the years, some drafts were too long or did not include the latest developments. The language could be further simplified for better understanding by Member States delegations. In some cases, the documents were submitted very late by OISC (or indirectly by the Department for General Assembly and Conference Management, depending on the type of documents), not giving time to the Bureau members to review them meaningfully. Timely submissions were very important for the members. OISC explained that late submissions were due to its resource constraints and increasing workload over the years. The documents tended to be of political nature, which required appropriate language to balance political nuances, and therefore longer preparation times.

48. The representatives also suggested that OISC could facilitate better connection between United Nations country teams and Member States during their VNRs. OISC explained that it worked with the Development Coordination Office, whose role was to better connect country teams and Member States.

49. The representatives also commented that the Secretariat-wide budget constraints negatively affected ECOSOC work with civil society due to logistical challenges such as a limited number of interpreters, meetings not possible outside of work hours, limitations of office equipment and restricted security services for side events. OISC agreed that there were resource constraints. In some cases, its extrabudgetary projects may provide some support to the Bureau activities. OISC indicated that further extrabudgetary resources mobilization efforts were underway, with a target for the first quarter of 2025.

IV. ACKNOWLEDGEMENT

50. OIOS wishes to express its appreciation to the management and staff of DESA 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 activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs

Rec. no.	Recommendation	Critical[5]/ Important[6]	C/ O[7]	Actions needed to close recommendation	Implementation date[8]
1	DESA OISC should implement a framework that integrates individual branch work plans and activities, and monitors performance at the divisional level.	Important	O	Receipt of the integrated divisional work plan and evidence of its monitoring.	31 December 2025
2	DESA OISC should incorporate risk management practices into divisional work processes and ensure continuous monitoring and management of risks at all levels within the division.	Important	O	Receipt of the divisional risk register and treatment plan and evidence of monitoring and management of risks.	30 June 2026
3	DESA should establish a clear governance structure for the project to implement the new integrated Civil Society Organizations (iCSO) system with defined roles and responsibilities, expedite roll-out of the system, and allocate adequate resources for its implementation and maintenance.	Important	O	Receipt of evidence of the governance structure established to implement the new iCSO system.	31 December 2026
4	DESA should explore cost-effective options to address data quality risks in the analysis of survey data for the quadrennial comprehensive policy review	Important	O	Receipt of evidence that cost-effective options have been explored to address data quality risks in the analysis of survey data.	31 December 2025
5	DESA should review and allocate resources required to address the current backlog of processing applications from non-governmental organizations for consultative status with ECOSOC and conduct a divisional workforce analysis to ensure staffing levels align with current and projected workload demands and priorities.	Important	O	Receipt of the results of the workforce analysis and evidence of its implementation to address current and projected workload demands.	31 March 2026

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[5] 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.

[6] 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.

[7] Please note the value C denotes closed recommendations whereas O refers to open recommendations.

[8] Date provided by DESA in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of the activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	DESA OISC should implement a framework that integrates individual branch work plans and activities, and monitors performance at the divisional level.	Important	Yes	Director	31 December 2025	In addition to the divisional workplan that will be put in place for the 2025-2026 performance cycle, OISC will also convene dedicated quarterly meeting with the Director and Branch Chiefs to review progress and documented through meeting minutes for distribution.
2	DESA OISC should incorporate risk management practices into divisional work processes and ensure continuous monitoring and management of risks at all levels within the division.	Important	Yes	Director	30 June 2026	OISC will develop a divisional risk register and treatment plan to be completed by 30 June 2025 with a full year of monitoring and management of risks.
3	DESA should establish a clear governance structure for the new integrated Civil Society Organizations system with defined roles and responsibilities, expedite roll-out of the system, and allocate adequate resources for its implementation and maintenance.	Important	Yes	Chief of NGO Branch	31 December 2026	OISC is currently in the process of rearranging the team working on the new iCSO project under the leadership of the Director of OISC and the Chief of the NGO Branch. An outline of the governance structure for the project is expected to be finalized by the second quarter of 2025. The new team will be equipped to continue the development of the new iCSO system with the goal of expediting its roll-out. Limited divisional and

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[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 the activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						departmental resources, especially due to the current liquidity challenges, continue to impact the timely roll-out of the new system. Resources have been proposed as a result of ECOSOC decision 2024/342 (A/79/380) that could provide more stable base of resource to continue the system development and maintenance starting in 2025. The proposal is before the General Assembly for its decision at the 79th main session.
4	DESA should explore cost-effective options to address data quality risks in the analysis of survey data for the quadrennial comprehensive policy review.	Important	Yes	Chief of Operational Activities Policy Branch	31 December 2025	This will be a high priority activity for the branch coming at the heels of the 2024 QCPR adoption (A/C.2/79/L.60) where Member States have requested improved reporting and accessible information on the delivery of the UN development system. OIOS will explore available options available within the Secretariat that will mitigate the risks indicated by OIOS. Full implementation will be subject to resource availability, including for any related licenses and straining of staff.
5	DESA should review and allocate resources required to address the current backlog of processing applications from non-governmental organizations for	Important	Yes	Director Chief of NGO Branch	31 March 2026	As indicated under recommendation #3, additional resources have been proposed as a result of ECOSOC decision

Management Response

Audit of the activities of the intergovernmental support and coordination for sustainable development subprogramme in the Department of Economic and Social Affairs

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	consultative status with ECOSOC and conduct a divisional workforce analysis to ensure staffing levels align with current and projected workload demands and priorities.					2024/342 (A/79/380) that would address the issues on workload and backlogs identified by OIOS. The proposal is before the General Assembly for its decision at the 79th main session. The divisional workforce analysis will be conducted by the third quarter of 2025 once there is further clarity of the decision by the General Assembly on the Division's programme budget.