



## **INTERNAL AUDIT DIVISION**

### **REPORT 2020/019**

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**Report on a follow up of recurring recommendations pertaining to the United Nations Office on Drugs and Crime management of field offices**

**There is need to strengthen the policy framework and support mechanisms for strategic planning, fundraising, coordination and procurement**

**4 September 2020**

**Assignment No. AE2020-360-02**

# **Follow up of recurring recommendations pertaining to the United Nations Office on Drugs and Crime management of field offices**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted a follow up of recurring recommendations pertaining to the United Nations Office on Drugs and Crime (UNODC) management of field offices. The objective of the audit was to, based on an assessment of the root causes of recurrent weaknesses in UNODC field office management, identify actions at the institutional level that could improve the economy, efficiency, and effectiveness of UNODC field operations. The audit included a review of recommendations made in nine internal audit reports issued between 2015 and 2019.

UNODC had strengthened the performance monitoring and reporting framework for its field offices and the guidance and support mechanisms for mainstreaming gender and sustainable development goals. There is need to strengthen the policy framework and support mechanisms for strategic planning, fundraising, coordination and procurement to effectively address the root causes of recurrent issues raised in past internal audit reports in these areas.

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

- Clarify the fundraising and donor mapping strategy and planning documents that field offices should develop; and issue periodic information on corporate donor mapping and profiles to guide the field offices in developing their own strategies;
- Establish mechanisms for reviewing and approving the preparation of alternative programme planning documents in situations where it is not feasible to develop the standard regional and country programmes for justifiable reasons;
- Strengthen its strategic planning processes by establishing mechanisms to enable greater engagement of field staff in the headquarters-based processes;
- Develop an action plan to address the internal coordination challenges faced by the organization, building on recent initiatives adopted to promote internal coordination and using the recommendations of the 2017 Programme Coordination Committee;
- Clarify and strengthen the structure and arrangements for guiding, supporting and overseeing field office procurement in line with the conditions set by the Department of Operational Support and taking into account procurement volumes and the ongoing reforms under the Secretary-General's efficiency agenda; and
- Develop a management instruction or standard operating procedures on field office procurement covering all the current arrangements under the new delegation of authority framework and the practices and guidelines on field office procurement.

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

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# Follow up of recurring recommendations pertaining to the United Nations Office on Drugs and Crime management of field offices

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted a follow up of recurring recommendations pertaining to the United Nations Office on Drugs and Crime (UNODC) management of field offices.
2. UNODC has a mandate to support Member States in making the world safer from drugs, crime and terrorism with a view to promoting security and justice for all. It is headed by the Executive Director who is also the Director-General of the United Nations Office at Vienna (UNOV). UNOV/UNODC is organized into four divisions: Division for Management, Division for Operations, Division for Policy Analysis and Public Affairs and Division for Treaty Affairs. The divisions work with, and support UNODC field operations organized into nine regional and nine country offices spread across 40 countries.
3. During the period 2015 to 2019, OIOS issued nine internal audit reports pertaining to UNODC country operations in Colombia, Nigeria, Pakistan, Iran and Peru, and regional operations in Middle East and North Africa, Southeast Asia and Pacific, West and Central Africa and Eastern Africa. The reports contained a total of 64 recommendations relating to various administrative and substantive areas.
4. Comments provided by UNODC are incorporated in italics.

## II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

5. The objective of the audit was to, based on an assessment of the root causes of recurrent weaknesses in UNODC field office management, identify actions at the institutional level that could improve the economy, efficiency, and effectiveness of UNODC field operations.
6. This audit was included in the 2020 risk-based work plan of OIOS due to the risk that recurring weaknesses in UNODC field operations could impede the achievement of its objectives.
7. OIOS conducted this audit from February to June 2020. The audit methodology included the following steps:
  - (a) Review and analysis of recommendations made in the nine internal audit reports of UNODC field operations issued between 2015 and 2019 to identify recurring issues. The review identified recurring and systemic issues in six areas as shown in Table 1:

**Table 1: Analysis of recommendations by focus area**

Focus area	Recommendations		
	Closed	In progress	Total
Fundraising	5	3	8
Regional and country programmes	2	1	3
Performance reporting	5	-	5
Coordination issues	2	1	3
Mainstreaming of gender, human rights and sustainable development goals	2	2	4
Procurement	9	6	15
<b>Totals</b>	<b>25</b>	<b>13</b>	<b>38</b>

- (b) Review of the status and adequacy of actions taken to implement the recommendations relating to the recurring issues;
  - (c) Joint identification of root causes with UNODC through interviews, questionnaires and workshops;
  - (d) Review of the control framework for the recurring issues (policies, manuals, systems and tools as well as training, monitoring and oversight mechanisms) to assess its adequacy in addressing the root causes of the recurring issues; and
  - (e) Identification of additional improvements in guidance, oversight and support mechanisms required at the institutional level.
8. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

### **III. AUDIT RESULTS**

#### **A. Strategic planning**

##### Need to strengthen policies and guidance on fundraising and donor mapping

9. Effective fundraising and resource mobilization practices are essential in UNODC securing resources needed to implement its plans and programmes. Previous OIOS audits made recommendations for UNODC field offices to formulate appropriate fundraising and donor mapping strategies. There was a wide spectrum of differences in the practices and in the state and maturity levels of fundraising and donor mapping strategies of the different field offices. Some offices had relatively well-developed fundraising and donor mapping strategies while others did not have any documented strategies.

10. While the roles and responsibilities of field offices relative to resource mobilization were discussed in various corporate documents such as the Programme Operations Manual and terms of references of the field office representatives, there was no clarity on the nature and type of strategy and planning documentation that field offices were required to develop and maintain in support of their fundraising and donor engagement activities. The Co-Financing and Partnership Section (CPS) at UNODC headquarters, which is responsible for resource mobilization and donor engagement issues, stated that field offices should invest more time upfront in identifying local donors and government support to the priorities outlined in their country or regional programmes to avoid overestimations. Field offices interviewed also noted the importance of fundraising activities and strategies being driven by local and region-specific conditions.

11. Clarity and guidance on the type of documentation required to be maintained would provide better structure and framework with which field offices can model their own fundraising and donor mapping strategies. CPS stated that it was developing a consolidated draft donor mapping strategy which would be subjected to future periodic revisions. Interviews and discussions with staff showed that to further support field offices, it would be useful for CPS to gather and disseminate donor intelligence information to field offices and provide guidance in areas such as engaging and partnering with private sector and philanthropic organizations; and accessing pooled funding that may be available through United Nations Multi-Partner Trust Funds as appropriate.

- (1) The UNODC Co-Financing and Partnership Section should: (a) clarify the fundraising and donor mapping strategy and planning documents that field offices should develop in support of their fundraising activities; and (b) periodically issue corporate mapping of traditional and non-traditional donors and their profiles to guide field offices in designing their own donor mapping and engagement strategies.**

*UNODC accepted recommendation 1 and stated that the provision of guidance to field offices on fundraising is being framed within the revision of the applicable management instructions. Recommendation 1 remains open pending receipt of evidence that: (a) field offices have been instructed on the donor mapping strategy and planning documents that they should develop to support their fundraising activities; and (b) arrangements have been established to issue periodic information on corporate mapping of donors and their profiles to guide the field offices in designing their own strategies.*

Need to ensure that all field offices have approved programme planning and strategy documents

12. UNODC has a well-defined structure and framework for developing and updating country and regional notes (the programme planning documents for field operations). Previous OIOS audits noted that most field offices prepared regional and country notes as required by the UNODC guidelines. However, there were a few gaps including three field offices that had not developed the standard regional/country notes. Two of the offices (Peru and Nigeria) did not have any approved alternative programme planning documents. Staff and management interviewed stated that these were exceptions occasioned by unique country and regional specific circumstances. UNODC had started the process of developing a theory of change for its programme portfolio for the country office in Nigeria and expected to finalize it in 2020. Regarding Peru, UNODC had in 2018 indicated that it had mitigated the absence of country notes by establishing a requirement for the office to prepare its annual report in the format of programmatic actions.

13. All field offices need to have approved programme planning documents that define their goals and describe their strategies for achieving the targeted results. It is therefore essential for UNODC to establish mechanisms for reviewing exceptional cases where developing the standard regional and country notes may not be feasible for justifiable reasons and ensuring that appropriate alternative planning documents are developed and approved. Such mechanisms could also provide a framework for addressing the approach for intervention in geographical areas where UNODC does not have field operations. A case in point is the Latin America and Caribbean/Central and South America region where staff indicated that there were compelling reasons to justify the consideration of a regional approach for intervention, yet there was presently only one country (Bolivia) with a country programme.

- (2) UNODC should establish mechanisms for reviewing and approving the preparation of alternative programme planning documents in situations where it is not feasible to develop the standard regional and country programmes for justifiable reasons.**

*UNODC accepted recommendation 2 and stated that an inter-divisional working group coordinated by the Office of the Executive Director on the review of the management instructions is currently discussing the procedures for reviewing and approving global, regional and country programmes, and in this context will discuss what processes and guidelines to establish for countries and regions that are not covered by a country/regional programme. Recommendation 2 remains open pending receipt of details of the mechanisms established for reviewing and approving the preparation of alternative programme planning documents in situations where it is not feasible to develop the standard regional and country programmes.*

### Need to strengthen the engagement of field offices in the headquarters strategic planning processes

14. Field office staff interviewed had various suggestions and comments on improvements that could be made to facilitate and support the strategic planning processes. There was a general view that although field offices developed well designed programmes and projects with tangible results and outcomes, the strategic planning at country and regional levels could be enhanced if UNODC had a more clearly defined long-term strategy that provided a clear pathway for the lower level country and regional programming. A well-defined overarching strategy would promote coherence and alignment between the corporate priorities and performance at country and regional levels. UNODC management recognized the need for a coherent strategy as a matter of priority and had initiated the process of developing a new strategy which was expected to be finalized by the end of 2020.

15. Field office staff also raised concerns that a lack of quality thematic and empirical research data affected the quality of strategic programming. The Strategic Planning and Inter-Agency Affairs Unit stated that there exists a wide range of research knowledge and data at UNODC headquarters. UNODC needs to ensure that such data is widely shared and made available to the field offices in support of their programming needs.

16. Overall, the discussions and interviews showed the need for headquarters to enhance engagement with field offices to inform the strategic planning processes and enhance coherence and information sharing between headquarters and the field.

**(3) UNODC should strengthen its strategic planning processes by establishing mechanisms to enable greater engagement of field staff in the headquarters-based processes.**

*UNODC accepted recommendation 3 and stated that it has already implemented this recommendation. Ongoing strategic planning processes including the 2021-2025 UNODC Strategy and the Annual Programme Plan and Budget fully incorporate inputs and feedback from staff in all Divisions and from field offices. Their inputs are either channelled through the Division for Operations' lines of reporting or through all the three substantive Divisions as some staff of global programmes are implementing activities in the field. Based on the action taken and documentation provided by UNODC, recommendation 3 has been closed.*

### UNODC had strengthened the performance monitoring and reporting framework

17. Previous OIOS audits identified weaknesses in performance monitoring and reporting and made recommendations that called on UNODC to: (a) streamline performance reporting and monitoring by defining the purpose and scope of each performance report; (b) ensure that performance reports are aligned to the activities in the work plan; and (c) ensure that lessons learned from past performance are used to strengthen guidelines and practices for programme and project planning. The Division for Operations and the Division for Policy Analysis and Public Affairs have in the last few years improved the programme and project planning processes emphasizing on programmes and projects having good log frames, baseline data, and key performance indicators and using these in reporting. Regular webinars/skype calls and in person trainings were held with field offices to guide and update them on new programming and reporting developments, including a December 2019 Skype call to discuss best practices on programming and reporting on Sustainable Development Goals (SDGs). The Division for Operations also streamlined reporting by issuing new management instructions and reporting templates in December 2019. Further, the Division for Operations was reorganized and a new position of Deputy Director established in April 2019 with a view to, amongst others, enhance accountability and direction across headquarters and field offices.

## B. Programme management

### Need to strengthen coordination between the UNODC thematic and geographic programmes

18. Internal coordination amongst organizational units is integral in enhancing coherence and alignment and promoting overall organizational impact and effectiveness. In UNODC, coordination is essential because of the multi-level programming approach comprising of global, thematic and geographic programmes. Previous OIOS audit recommendations relative to coordination centered on the need for UNODC to strengthen mechanisms for promoting internal coordination and collaboration between the headquarters based global programmes and the country and regional programmes. UNODC has over time instituted various measures including the implementation of integrated programming approach and establishment of inter-divisional consultations in programming. However, challenges persisted and the need to comprehensively address the issue is more of significance now given recent growth in volume of global programmes from about 10-15 a few years ago to about 40-50 programmes in 2020.

19. In 2017, UNODC established a Programme Coordination Committee composed of senior managers from the different divisions, with the responsibility of identifying the underlying causes for coordination issues and proposing measures and practices to address them. The committee made 33 recommendations spanning five broad areas: (i) development of proposals; (ii) resource allocation; (iii) financial and administrative implications; (iv) coordination mechanisms; and (v) other costs cutting mechanisms. Examples of recommendations made included the need for UNODC to: (a) adopt an internal corporate strategy that defines and integrates roles of the different programming platforms and ensures their coherence and complementarity; and (b) strengthen and enforce standard operating procedures (SOPs) on development of concept notes and programme and funding proposals to promote a culture of collaboration.

20. OIOS considered the work done by the Committee as a useful root cause analysis whose recommendations provide a viable pathway for addressing the gaps in coordination mechanisms. It is based on the report of the Coordination Committee that OIOS closed some of the recommendations made in previous audit reports. OIOS was informed of recent initiatives launched with the aim of enhancing internal coordination, including interdivisional dialogues with Member States and integrated thematic and geographic programming. However, there was no indication of progress made in implementing the recommendation of the 2017 Programme Coordination committee and/or timelines established to implement the recommendations made.

**(4) UNODC should develop an action plan to address the internal coordination challenges faced by the organization, building on recent initiatives adopted to promote internal coordination and using the recommendations of the 2017 Programme Coordination Committee.**

*UNODC accepted recommendation 4 and stated that internal coordination challenges are being addressed through the inter-divisional working group coordinated by the Office of the Executive Director, the Senior Management Team meetings, the development of the 2021-2025 UNODC Strategy, and the COVID-19 response Task Teams. Recommendation 4 remains open pending receipt of evidence that a plan of action has been established to address the internal coordination challenges faced by the organization taking into account recommendations of the 2017 Programme Coordination Committee.*

### Action was taken to strengthen the approach to mainstreaming gender, human rights and SDGs

21. Gender, human rights and SDGs are cross cutting priorities specified in the United Nations strategic and accountability frameworks including the United Nations System-wide Action Plan on gender equality and the 2030 agenda for sustainable development. Previous OIOS audits identified weaknesses in the mainstreaming of gender, human rights and SDGs. Review of the existing practices and arrangements showed that UNODC had taken appropriate action to address the gaps noted.

22. On gender, UNODC had made significant progress over the past two years to address the previous lack of a system wide approach for mainstreaming gender issues as demonstrated by: (a) the establishment (in 2017) of the UNODC gender team within the Office of the Executive Director staffed by a Programme Coordinator (P-4), a Programme Officer (P-3) and one General Service staff; (b) development of a gender strategy and an accompanying gender action plan; (c) development of a gender training plan; (c) creation of a network of gender focal points to provide ongoing support and training; and (d) development of guidelines, tools and templates, including gender checklists to guide the integration of gender issues in formulation of new projects. UNODC had also commissioned an independent consultant to evaluate how the organization was implementing its gender related commitments in line with its strategy.

23. With regard to SDGs, UNODC developed a results-based management handbook in 2018 to guide field offices on the integration of SDGs into the organization's programmes and activities. Webinars and classroom-based training and capacity building workshops on integration of SDG were provided, and SDG focal points appointed to provide ongoing technical support. A mapping exercise of the UNODC mandates and areas of work to the SDGs was done, and programme log frames and results frameworks were updated to align to relevant SDG targets and indicators. UNODC also updated its annual performance reporting templates to require country and regional programmes to report annually on their contributions to the SDGs, including support provided to national SDGs indicators. Regarding human rights mainstreaming, the implementation of two recommendations both of which had an initial targeted implementation date of June 2020 was ongoing and OIOS will continue to monitor their implementation.

## **C. Procurement**

### Arrangements for delegation of authority were clarified and strengthened

24. OIOS identified procurement weaknesses in all the nine audit reports covered in the present audit. The weaknesses pertained to inadequate procurement planning, non-compliance with procurement rules and regulations on the solicitation process, procurement capacity issues and delegation of authority issues. To effectively address its operational needs, UNODC delegates procurement authority to some of its field offices. The authority is in most cases delegated to non-procurement staff including Representatives, Deputy Representatives and other substantive staff because most field offices do not have the capacity to engage dedicated procurement staff. The root cause analysis showed that the delegation of authority framework including how its implemented and the adequacy of oversight and support mechanisms is integral in minimizing weaknesses in procurement actions done by field offices.

25. The new United Nations Secretariat delegation of authority framework implemented in January 2019 (ST/SGB/2019/2) has more stringent requirements for sub-delegation of procurement authority and does not allow delegation of authority to non-procurement staff as was the case under the previous framework. UNODC had extensive consultations with the Department of Operational Support (DOS) in the course of 2019, following which DOS allowed it, in an exceptional basis, to sub-delegate procurement authority to non-procurement staff up to the threshold for informal procurement. The threshold for informal procurement was \$50,000 at the time the approval was granted but was subsequently increased to \$150,000

in March 2020, following which UNODC established a limit of \$100,000 of authority it can delegate to field offices. The approval to delegate authority to non-procurement staff was granted subject to UNODC adhering to conditions outlined in the memos dated 21 August 2019 and 25 October 2019 from the USG of the Department of Management Strategy, Policy and Compliance (delegation of authority memos).

26. UNODC submitted to DOS a risk mitigation plan and the details of staff it proposed to grant procurement authority as required, prior to DOS giving final clearance in February 2020 that it could go ahead and delegate authority to field offices. The initial requirement that procurement actions outsourced to non-secretariat entities should be cleared by DOS, which would have potentially caused delays in procurement actions, was subsequently changed to quarterly post facto reporting of such procurement actions. UNODC is also required to pre-clear procurement actions of goods defined as strategic goods but the establishment (in March 2020) of a threshold of \$1 million for strategic goods that need pre-clearance means that the requirement will rarely be applicable to UNODC field offices since they are unlikely to have this level of individual procurement actions. Other conditions that UNODC is required to adhere to are discussed in more detail below. OIOS therefore concluded that the delegation of authority framework had been clarified and strengthened.

#### Need to strengthen headquarters support and oversight mechanisms for field office procurement

27. UNODC needs to have an appropriate framework and arrangements to ensure it adheres to the key conditions and requirements outlined in the delegation of authority memos. These include the following: (a) UNOV Procurement Officials would provide substantive advice and guidance to the field offices as and when required; (b) procurement staff, if any, should have a second functional reporting line to the UNOV/UNODC Chief of Procurement; (c) procurement requirements must be consolidated to achieve best value for money and not be split to remain below the delegated authority threshold, with systems contracts established for recurring requirements and where appropriate, blanket purchase orders established and utilized; and (d) existing procurement capacity of secretariat entities should be utilized in the first instance before procurement actions are outsourced to non-secretariat entities and outsourced procurement actions are reported to DOS every quarter on a post facto basis.

28. The UNOV/UNODC Procurement Unit had four P-3 procurement officers designated to support different regions. In the audit of procurement activities at UNOV (Report 2019/049), OIOS recommended that the roles of the procurement officers should be clarified. With the delegation of authority issues now finalized (since February 2020), UNODC needs to prioritize the implementation of this recommendation and clarify the role of the P-3 officers taking into account the support and oversight conditions in the delegation of authority memos. In addition, given that procurement planning is a recurring weakness identified in past OIOS audits, the role of the P-3 officers in supporting and overseeing field office procurement planning also needs to be clarified and strengthened. OIOS is of the view that the P-3 procurement officers should oversee, guide and support field offices in reviewing and updating their procurement plans and in strategizing on how best the procurement needs identified in the plans should be addressed. Further, the arrangements for functional reporting lines for field office procurement staff as required by the conditions in the delegation of authority memos had not yet been clarified and established.

29. UNODC had established a regional procurement support hub within the Regional Office for Latin America and the Caribbean in Panama, to support procurement operations in the Colombia, Mexico, and Panama field offices. Staff considered this regional arrangement as successful and there were suggestions and considerations on whether it should be replicated in other regions. As recommended in the OIOS audit of procurement at UNOV, statistics on procurement volumes should be obtained and used as the basis for assessing and making decisions on structure related issues such as whether to deploy procurement officers to a field office/region. UNODC also needs to ensure that its procurement structures and arrangements are informed by the ongoing reforms under the Secretary-General's efficiency agenda. The Business Operation

Strategy which is being implemented as part of the efficiency agenda aims at having common back offices in all United Nations country teams by 2022 to help realize costs savings and performance improvements. UNODC needs to take advantage of such initiatives as appropriate.

- (5) UNODC should clarify and strengthen the structure and arrangements at its headquarters for guiding, supporting and overseeing field office procurement in line with the conditions set by the Department of Operational Support and taking into account procurement volumes and the ongoing reforms under the Secretary-General's efficiency agenda.**

*UNODC accepted recommendation 5 and stated that an inter-divisional working group has been established and is tasked to assess the way UNODC can position itself on both Business Operations Strategies and Common Back Offices and better benefit and contribute to the Secretary-General's efficiency agenda. One of the priority service lines which UNODC could mostly benefit and contribute is procurement. Recommendation 5 remains open pending receipt of evidence that appropriate structures and arrangements have been established to guide and support field office procurement in line with the conditions set in the delegation of authority memos.*

Need for a management instruction or SOP on field office procurement

30. The arrangements for field office procurement discussed above need to be documented in a SOP or management instruction to ensure that they are clearly communicated and that there is a common understanding of the existing framework and practices for field office procurement. The UNOV/UNODC Programme Operations Manual, contains sections covering different areas of procurement but most of the procedures and arrangements were outdated. Documenting the arrangements and procedures in a management instruction or SOP would make it more efficient and easier to update than the Manual. In addition, the UNOV Chief of Procurement has issued memos and emails over the years to guide field offices' understanding of the Procurement Manual. It would be useful to have all such memos and instructions incorporated in a management instruction or SOP for ease of reference.

- (6) UNODC should develop a management instruction or standard operating procedures on field office procurement covering all the current arrangements under the new delegation of authority framework and the practices and guidelines on field office procurement.**

*UNODC accepted recommendation 6 and stated that an inter-divisional working group has been established in response to the COVID-19 pandemic and is tasked with streamlining business processes including procurement. Several meetings took place focused on improving efficiency and guidance. An operating guidance will be developed by December 2020. Recommendation 6 remains open pending receipt of evidence that the guidance and arrangements for field office procurement have been documented in a management instruction, operating guidelines document or SOP.*

#### **IV. ACKNOWLEDGEMENT**

31. OIOS wishes to express its appreciation to the management and staff of UNOV/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**

**Follow up of recurring recommendations pertaining to the United Nations Office of Drugs and Crime  
management of field offices**

<b>Rec. no.</b>	<b>Recommendation</b>	<b>Critical<sup>1</sup>/ Important<sup>2</sup></b>	<b>C/ O<sup>3</sup></b>	<b>Actions needed to close recommendation</b>	<b>Implementation date<sup>4</sup></b>
1	The UNODC Co-Financing and Partnership Section should: (a) clarify the fundraising and donor mapping strategy and planning documents that field offices should develop in support of their fundraising activities; and (b) periodically issue corporate mapping of traditional and non-traditional donors and their profiles to guide field offices in designing their own donor mapping and engagement strategies.	Important	O	Receipt of evidence that (a) field offices have been instructed on the donor mapping strategy and planning documents that they should develop to support their fundraising activities; and (b) arrangements have been established to issue periodic information on corporate mapping of donors and their profiles to guide the field offices in designing their own strategies.	31 December 2020
2	UNODC should establish mechanisms for reviewing and approving the preparation of alternative programme planning documents in situations where it is not feasible to develop the standard regional and country programmes for justifiable reasons.	Important	O	Receipt of details of the mechanisms established for reviewing and approving the preparation of alternative programme planning documents in situations where it is not feasible to develop the standard regional and country programmes.	31 December 2020
3	UNODC should strengthen its strategic planning processes by establishing mechanisms to enable greater engagement of field staff in the headquarters-based processes.	Important	C	Action completed.	Implemented.
4	UNODC should develop an action plan to address the internal coordination challenges faced by the organization, building on recent initiatives adopted to promote internal coordination and using the recommendations of the 2017 Programme Coordination Committee.	Important	O	Receipt of evidence that a plan of action has been established to address the internal coordination challenges faced by the organization taking into account recommendations of the 2017 Programme Coordination Committee.	31 December 2020
5	UNODC should clarify and strengthen the structure and arrangements at its headquarters for guiding, supporting and overseeing field office procurement in line with the conditions set by the Department of Operational Support and taking into account procurement volumes and the ongoing reforms under the Secretary-General's efficiency agenda.	Important	O	Receipt of evidence that appropriate structures and arrangements have been established to guide and support field office procurement in line with the conditions set in the delegation of authority memos.	31 December 2020
6	UNODC should develop a management instruction or standard operating procedures on field office procurement covering all the current arrangements	Important	O	Receipt of evidence that the guidance and arrangements for field office procurement have	31 December 2020

## STATUS OF AUDIT RECOMMENDATIONS

**Follow up of recurring recommendations pertaining to the United Nations Office of Drugs and Crime  
management of field offices**

	under the new delegation of authority framework and the practices and guidelines on field office procurement.			been documented in a management instruction, operating guidelines document or SOP.	
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<sup>1</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

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

<sup>3</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>4</sup> Date provided by UNODC in response to recommendations.

# **APPENDIX I**

## **Management Response**

## Management Response

## Follow up of recurring recommendations pertaining to the United Nations Office of Drugs and Crime management of field offices

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNODC Co-Financing and Partnership Section should: (a) clarify the fundraising and donor mapping strategy and planning documents that field offices should develop in support of their fundraising activities; and (b) periodically issue corporate mapping of traditional and non-traditional donors and their profiles to guide the field offices in designing their own donor mapping and engagement strategies.	Important	Yes	The Chief, Co-Financing and Partnership Section	December 2020	UNODC accepts the recommendation.  The provision of guidance to Field Offices on fund raising is being framed within the revision of the applicable Management Instructions.
2	UNODC should establish mechanisms for reviewing and approving the preparation of alternative programme planning documents in situations where it is not feasible to develop the standard regional and country programmes for justifiable reasons.	Important	Yes	The Director, Division for Operations in coordination with the Chief of the Strategic Planning and Interagency Affairs Unit	December 2020	UNODC accepts the recommendation.  UNODC, through an inter-divisional working group coordinated by the Office of the Executive Director, on the review of the Management Instructions, is currently discussing the procedures for reviewing and approving global, regional and country programmes, and in this context will discuss what processes and guidelines to establish for countries and regions that are not covered by a country/regional programme. The revised

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

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

## Management Response

## Follow up of recurring recommendations pertaining to the United Nations Office of Drugs and Crime management of field offices

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						Management Instructions are expected to be finalized by December 2020.
3	UNODC should strengthen its strategic planning processes by establishing mechanisms to enable greater engagement of field staff in the headquarters-based processes.	Important	Yes	The Director, Division for Operations in coordination with the Chief of the Strategic Planning and Interagency Affairs Unit		UNODC accepts the recommendation and has already implemented it Ongoing strategic planning processes, i.e. the 2021-2025 UNODC Strategy and the Annual Programme Plan and Budget fully incorporate input and feedback from staff in all Divisions and from field offices. Their input is either channeled through the Division for Operation's lines of reporting or through all the three (3) substantive Divisions - as some staff of global programmes are implementing activities in the field.  Documentary evidence will be sent directly to IAD/OIOS Geneva Section.
4	UNODC should develop an action plan to address the internal coordination challenges faced by the organization, building on recent initiatives adopted to promote internal coordination and using the recommendations of the 2017 Programme Coordination Committee.	Important	Yes	The respective Directors of the Division for Operations, Division for Policy Analysis and	Decision to establish mechanism/procedure to be taken by December 2020	UNODC accepts the recommendation.  Internal coordination challenges are being addressed through the inter-divisional working group coordinated by the Office of the Executive Director, on the review of

## Management Response

## Follow up of recurring recommendations pertaining to the United Nations Office of Drugs and Crime management of field offices

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
				Public Affairs and Division for Treaty Affairs		the Management Instructions, the Senior Management Team (SMT) meetings, the development of the 2021-2025 UNODC Strategy and the COVID-19 response Task Teams.
5	UNODC should clarify and strengthen the structure and arrangements at its headquarters for guiding, supporting and overseeing field office procurement in line with the conditions set by the Department of Operational Support and taking into account procurement volumes and the ongoing reforms under the Secretary-General's efficiency agenda.	Important	Yes	The Chief, Procurement Unit/General Support Section in coordination with the Director, Division for Operations	Decision to position UNODC in a specific country or service line by December 2020	UNODC accepts the recommendation.  An inter-divisional working group has been established and is tasked to assess the way UNODC can position itself on both Business Operations Strategies and Common Back Offices and better benefit and contribute to the Secretary-General's Efficiency Agenda. One of the priority service line which UNODC could mostly benefit and contribute is procurement.
6	UNODC should develop a management instruction or standard operating procedures on field office procurement covering all the current arrangements under the new delegation of authority framework and the practices and guidelines on field office procurement.	Important	Yes	The Chief, Procurement Unit/General Support Section in coordination with the Director, Division for Operations	December 2020	UNODC accepts the recommendation.  An inter-divisional working group has been established in response to the COVID-19 pandemic and is tasked with streamlining business processes including Procurement. Several meetings took place focused on improving efficiency and guidance. An operating guidance

Management Response

Follow up of recurring recommendations pertaining to the United Nations Office of Drugs and Crime management of field offices

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						will be developed by December 2020.