



INTERNAL AUDIT DIVISION

REPORT 2016/030

Audit of project management at the United Nations Institute for Training and Research

Overall results relating to effective management of projects were initially assessed as partially satisfactory. Implementation of four important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

8 April 2016
Assignment No. AE2015/381/01

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AUDIT REPORT

Audit of project management at the United Nations Institute for Training and Research

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of project management at the United Nations Institute for Training and Research (UNITAR).

2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.

3. UNITAR was established in 1965 as an autonomous body within the United Nations system. In accordance with its mandate, the Institute's mission is to "develop capacities to enhance global decision-making and to support country level action for shaping a better future". UNITAR activities were arranged around five high-level programmatic objectives: (i) strengthen multilateralism; (ii) promote economic development and social inclusion; (iii) advance environmental sustainability and green development; (iv) promote sustainable peace; and (v) improve resilience and humanitarian action.

4. UNITAR is governed by a Board of Trustees, which formulates principles and policies to govern the Institute's activities and operations and approves the work programme, budget, structure and composition of staffing. UNITAR is entirely funded from extra-budgetary resources; it does not receive any contribution from the United Nations regular budget. Its budget for the biennium 2014-2015 was \$48.5 million, of which \$40.8 million was for programme implementation and the remaining \$7.7 million was for management and support services.

5. During the period January 2014 to October 2015, UNITAR organized a total of 835 events (476 in 2014 and 359 in 2015) including training, workshops and seminars. The events were either funded through voluntary contributions for which UNITAR signed contribution agreements with donors, or through fees paid by course participants (paid-in course fee). Each contribution agreement related to a project and would typically include a project document agreed with the donor. Two-thirds of the projects had a budget below \$100,000. During the period January 2014 to October 2015, UNITAR handled a total of 151 agreements with a total value of around \$59 million. As of October 2015, there were 56 on-going contribution agreements with an approximate value of \$36 million. UNITAR was also using a network of 15 international training centres (Centre International de Formation des Autorités et Leaders), commonly known as CIFAL centres, for delivering some of its training services.

6. UNITAR is headed by an Executive Director appointed by the Secretary-General after consultation with the Board of Trustees. Its organizational structure comprised of the Office of the Executive Director, the department of training (composed of eight training programmes reporting to the Executive Director), the department of research (composed of two research programmes reporting to the Director, Research) and one operational unit responsible for human resources and administration. The Planning Performance and Results Section (PPRS) is part of the Office of the Executive Director. The 2014-2015 budget included 54 posts, of which 42 were filled at the time of the audit. In addition to regular staff, UNITAR had a workforce of 160 including fellows, consultants, trainers and interns. The number and nature of the workforce changed continuously based on needs. UNITAR is based in Geneva,

Switzerland, and has subsidiary offices in New York, Hiroshima, Japan, and a project office in Port Harcourt in Nigeria.

7. During the period 2013 to 2015, there were ongoing consultations regarding the Secretary-General's proposal to consolidate the United Nations research and training institutes and libraries as outlined in his report to the General Assembly (A/68/485 dated 26 September 2013). In March 2015, the Secretary-General informed the UNITAR Board of Trustees that a decision was made not to consolidate the research and training institutes. UNITAR indicated that it did not initiate any major changes in its organizational arrangements during the two-year consultation period because of the uncertainty regarding its future as a separate entity.

8. UNITAR had developed internal policies and guidelines to guide the project management cycle, including templates for project documents and donor agreements. UNITAR had also developed a portal to record and track agreements, including reporting requirements.

9. Comments provided by UNITAR are incorporated in *italics*.

II. OBJECTIVE AND SCOPE

10. The audit was conducted to assess the adequacy and effectiveness of UNITAR governance, risk management and control processes in providing reasonable assurance regarding the **effective management of projects in UNITAR**.

11. The audit was included in the OIOS 2015 risk-based work plan for UNITAR in view of the risk that potential weaknesses in project management could adversely affect the achievement of objectives.

12. The key control tested for the audit was project management. For the purpose of this audit, OIOS defined the key control as controls that provide reasonable assurance that UNITAR projects are managed effectively to ensure that the intended objectives are achieved.

13. The key control was assessed for the control objectives shown in Table 1.

14. OIOS conducted this audit in November and December 2015. The audit covered the period from 1 January 2013 to 30 November 2015. It included a review of the project management cycle as well as operational arrangements affecting project implementation including fundraising, coordination issues, communication and knowledge management.

15. OIOS conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

16. The UNITAR governance, risk management and control processes examined were initially assessed as **partially satisfactory**¹ in providing reasonable assurance regarding the **effective management of projects in UNITAR**. OIOS made five recommendations to address the issues identified in the audit.

17. Arrangements for fundraising for projects and coordinating the fundraising activities were satisfactory. There were ongoing efforts to improve the quality review process for events and the monitoring and evaluation framework. However, there was a need for UNITAR to: (a) strengthen the quality review process for project planning documents; (b) conduct a formal lessons learned exercise to identify the reasons for the high failure rate for students in the “one plus three years” graduate programme in Norway under project “AGB.2013.LDP”; (c) strengthen the procedures for selection of implementing partners; (d) strengthen the arrangements for reporting the implementation status of projects; and (e) establish a knowledge management system to classify and share relevant knowledge.

18. The initial overall rating was based on an assessment of the key control presented in Table 1 below. The final overall rating is **partially satisfactory** as implementation of four important recommendations remains in progress.

Table 1: Assessment of key control

| Business objective | Key control | Control objectives | | | |
|---|--------------------|------------------------------------|--|------------------------|---|
| | | Efficient and effective operations | Accurate financial and operational reporting | Safeguarding of assets | Compliance with mandates, regulations and rules |
| Effective management of projects in UNITAR | Project management | Partially satisfactory | Partially satisfactory | Partially satisfactory | Partially satisfactory |
| FINAL OVERALL RATING: PARTIALLY SATISFACTORY | | | | | |

Project management

Arrangements for fundraising were satisfactory

19. UNITAR’s activities were entirely funded with extra-budgetary resources and therefore, fundraising was key in ensuring that it met its objectives. UNITAR had established a fundraising target of \$48 million in its 2014-2015 budget and defined expected accomplishments and measurable indicators aimed at increasing and diversifying income. UNITAR had also established a fundraising concept note in November 2013. Further, in 2015, UNITAR: (a) introduced a practice of discussing opportunities for coordinating fundraising initiatives during managers meetings; (b) established two focal point systems – one by thematic area and one for the 12 major donors; and (c) adopted a goal on cross-programme

¹ A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

coordination for senior management in their performance appraisal system. UNITAR also took steps to implement a recommendation made by the Advisory Committee on Administrative and Budgetary Questions (AC/1920 of 13 November 2015) to establish a “Friends of UNITAR” group; this group was expected to be formally established in 2016. Based on the above, OIOS concluded that arrangements for fundraising for projects and coordination of fundraising activities were satisfactory.

Need to strengthen the quality review process for project planning documents

20. To ensure consistency with the results-based management approach, UNITAR developed templates for contribution agreements with donors (referred to as agreements with financial implications at UNITAR) and templates for project planning (i.e., project documents). The use of the project document template was recommended but the format prescribed was not mandatory and could be adjusted and tailored to individual situations and donor requirements. All project documents were required to have a results framework or other appropriate results formulations and work plans with milestones. For projects with budgets above \$1 million, a risk management plan was mandatory while for projects less than \$1 million, the risk management plan was recommended but optional. Further, the policy guidelines for agreements with financial implications required all agreements and projects to be cleared by the managers’ supervisors with a final review by the Finance and Budget Officer and Chair of the Quality Assurance Committee (QAC) to ensure that financial, legal, policy and general quality standards are followed. In the absence of the Finance and Budget Officer or the Chairman of the QAC, the guidelines prescribed the approach that managers should follow, which included consulting directly with the Executive Director.

21. OIOS reviewed the project documents of 10 on-going agreements with a total budget of \$23 million (ranging individually between \$100,000 and \$11 million). All the projects had an agreement and a project document as required. However, in one case the results framework was incomplete; five project documents (two of which had budgets of over \$1 million) did not include a risk assessment; and in two cases milestones were not clearly identified. The requirements for quality review were also not fully complied with. In 2015, 8 out of 80 agreements and project documents (10 per cent) were not reviewed by the Chair of QAC as required. Compliance with established requirements is necessary to ensure that project plans are prepared using the results-based approach and are aligned with the organizational objectives.

22. In addition, UNITAR accepted contributions on the basis of contribution letters issued by donors but the policy guidelines for agreements with financial implications did not include a mandatory requirement for such projects to go through the quality review process. In 2015, 11 of the 22 contribution letters were not submitted to the Chair of QAC for review. Quality review is essential in order to enable UNITAR to ensure that its projects met the expected quality standards. OIOS is of the view that the quality review could be done on an ex-post facto basis in cases where advance review is not feasible.

23. UNITAR indicated that the mechanism for projects quality assessment was under review since September 2015 and the review was expected to be completed by March 2016. In the QAC meeting of 8 December 2015, the Chair of QAC stated that the current review process was inadequate because: (a) the process included an initial review by Associate Directors and the posts were vacant since 2014; (b) the volume of agreements and project documents to be reviewed was large; and (c) there were occasions in which agreements were submitted for final review by staff other than managers, sometimes raising questions whether managers had vetted the documents prior to submission. However, there was no final decision or proposals on the changes UNITAR intended to make to improve the quality assessment process.

(1) UNITAR should finalize the review of the quality assessment process and ensure that the new arrangements: (i) cover the review of projects financed through contribution letters; and (ii) include mechanisms to ensure full compliance with established review requirements before projects are implemented.

UNITAR accepted recommendation 1 and stated that it is taking action on the recommendation. Recommendation 1 remains open pending receipt of the revised set of guidelines on the quality assessment process and confirmation that they include: (i) the review of projects financed through contribution letters; and (ii) mechanisms to ensure full compliance with established review requirements before projects are implemented.

Need to conduct a lessons learned exercise to identify the reasons for the high failure rate of students under project AGB.2013.LDP

24. The donor agreement for project AGB.2013.LDP for the provision of \$11 million for 60 students on a “one plus three years” graduate programme in Norway was not cleared by the Chair of QAC because the original submission did not include a project document. The project did not have a logical framework, work plan and risk assessment as required. Despite these deficiencies, the agreement was approved by the Executive Director and was ongoing at the time of the audit. The project document was subsequently prepared but it was not reviewed and cleared by the Chair of QAC, which increased the risk that deficiencies in project design may not be identified and addressed.

25. One design weakness noted in this case was that although the process for selection of candidates to be granted scholarships was a critical success factor, the agreement did not explain how the selection process would be done and overseen to assure success in selecting qualified candidates. This increased the risk that unqualified candidates may be selected. This risk materialized, as evidenced by the fact that 19 of the 60 selected candidates (around 30 per cent) failed in the first year and were discontinued from the programme. This resulted in a cut of around 30 per cent of the project budget for the following years. To ensure continuity of the project, UNITAR had to engage in extensive negotiations with the donor country’s representatives. Even after two years from the start of the project, no formal lessons learned exercise had been undertaken to identify the reasons for the high failure rate and how the issue of selection criteria should be addressed in future for similar projects. As the project scope changed significantly, UNITAR also needed to amend the project document to reflect the reduced scope and budget.

(2) UNITAR should conduct a lessons learned exercise to identify the reasons for the high failure rate of candidates in project AGB.2013.LDP and make appropriate revisions to the project design and budget.

UNITAR accepted recommendation 2. Recommendation 2 remains open pending receipt of the results of the lessons learned exercise and the revised project document.

Efforts were being made to improve compliance with self-assessment for events with learning outcomes

26. Events such as training, workshops and conferences were a common activity and output for projects at UNITAR. UNITAR categorized its events into two: (i) events with learning objectives which were typically training events; and (ii) other events such as workshops and conferences (referred to as events without learning outcomes). Ensuring that events are of appropriate quality is an important element in effective project management. UNITAR had put in place a quality assurance framework for events, which required heads of programme to review planned events and assess their alignment with quality criteria established in the quality assurance framework using a self-assessment template. For

events with learning objectives (with some exceptions explained in the framework), programme managers were required to submit the self-assessment template to the QAC which met quarterly to review a sample of the templates. UNITAR had developed a repository on a shared drive where the QAC recommendations and project managers' replies were collected for follow-up purposes, as recommended in the quality assurance framework.

27. The self-assessment templates were not consistently prepared. In 2014, 96 out of 165 (58 per cent) events with learning objectives that were required to submit the self-assessment template to the QAC did not submit it; for the period January-July 2015, 14 out of 42 (33 per cent) events required to submit the self-assessment templates did not do so. Reviews of the self-assessment templates in most cases resulted in recommendations to improve the quality of submissions, which was evidence that the reviews were important in ensuring compliance with UNITAR quality standards. UNITAR stated that it was aware that there was no full compliance with the quality assurance framework and had established mechanisms to monitor compliance to improve the compliance rate. The QAC was reporting quarterly to the Executive Director on compliance rates and following-up on progress in implementing the framework. Since UNITAR had established monitoring and reporting mechanisms to review compliance rates and the overall compliance rates had improved in 2015, OIOS did not make a recommendation on this issue.

Need to strengthen procedures for the selection of implementing partners

28. In November 2015, the UNITAR Board of Trustees approved the policy guidelines for agreements with financial implications for the disbursement of funds to implementing partners (grants). According to the new policy, implementing partners can be used for the delivery of activities and no disbursement of funds shall be made by UNITAR in the absence of a signed agreement. The policy requires that selection of implementing partners should ensure their legal status, alignment with UNITAR objectives and demonstrated experience and expertise in the subject matter.

29. OIOS reviewed 10 grants and found that all implementing partners had a valid agreement. However, the grants policy did not require a formal competitive process for the selection of implementing partners. There was also no requirement for documentation of the selection process and approval of exceptions to competitive selection. For example, in one project, a UNITAR partner selected a university as an implementing partner to provide educational services valued at \$3 million. UNITAR indicated that its partner determined that the university selected was a sole provider. However, the rationale for not undertaking a competitive process was not documented and formally approved. OIOS is of the view that selection of partners should be documented to: assure that UNITAR was getting the best value for money; and enhance accountability in the selection process.

(3) UNITAR should establish requirements to ensure that the selection of implementing partners is conducted in a competitive manner and exceptions to competitive selection are documented and approved.

UNITAR accepted recommendation 3 and stated that it is taking action on the recommendation. Recommendation 3 remains open pending receipt of the revised policy guidelines for the disbursement of grants to implementing partners.

Need to strengthen arrangements for reporting the implementation status of projects

30. Monitoring is a managerial function to ensure the efficient and effective use of resources. At the corporate level, monitoring of implementation progress was conducted with the annual programme progress report (PPR) which aligned outcomes, outputs and indicators of achievement integrating the organization outcome and the 12 programme work plans. However, at the project level each programme

manager used different templates, forms, collection of documents or meetings to monitor progress of their project portfolio and reporting to the Executive Director. Programme managers did not have a comprehensive monitoring tool summarizing the current status of their project portfolio, including expected milestones and achievements. The use of standard tools for the monitoring of work plan and key projects milestones is a common good practice within United Nations organizations with a technical cooperation portfolio and it facilitates follow-up and oversight by senior management.

31. UNITAR indicated that the project planning and monitoring tools exist for programme managers to use at their discretion. Reasons given by programme managers for not using the existing tools developed for project monitoring included difficulties to use excel spreadsheets and print them, the work load or the fact that there was no obligation to use it. In one case a programme manager was developing his own monitoring tool which mirrored the information collected in existing tools. UNITAR indicated that the existing tools were not mandatory because the level of detail that a programme may wish to include in the tool depends largely on the particularities of the project and there was no one size fits all approach at the project level, since projects vary considerably in size, scope, duration and other parameters. OIOS is of the view that the existing tools require minimal information on project status and could be used to report the project status more effectively than the current practice where each manager uses his/her own format. Programme managers could adjust them to include additional information where necessary depending on size and nature of the projects.

(4) UNITAR should encourage programme managers to use the existing reporting tools to report the status of project implementation, with the inclusion of additional information as appropriate.

UNITAR accepted recommendation 4 and stated that an internal memorandum has been issued to programme managers encouraging the use of existing monitoring and reporting tools. Management has seized this opportunity to also develop a harmonized half-yearly monitoring/reporting tool which will facilitate programme management discussions with the Executive Office on project implementation. Based on the action taken by UNITAR, recommendation 4 has been closed.

The monitoring and evaluation policy framework was being reviewed

32. The UNITAR monitoring and evaluation policy framework required: (a) all donor-funded projects to specify monitoring and evaluation requirements in the project documents; (b) evaluation of institutional capacity outcomes to be conducted for learning-related projects or activities with a budget value of more than \$200,000; and (c) evaluation costs to be adequately budgeted in project/activity proposals by the relevant divisional entity. Although it was not mandatory, 5 out of 10 projects reviewed had a separate budget provision for evaluation, which was a good practice.

33. However, UNITAR had not established guidelines on estimating evaluation costs. UNITAR had also not established thresholds for projects that had to undergo independent evaluations, which is a common practice among other United Nations system organizations. The evaluation plans of three of the nine projects reviewed by OIOS, which had a budget above \$200,000, only required a survey of participants. UNITAR indicated that: (a) in many cases, including those reviewed, surveys/questionnaires may be the most appropriate data collection tool taking into consideration the purpose and questions of the evaluation and resource constraints; and (b) it had put in place a mechanism for quality assurance peer review of the reports. UNITAR also indicated that it was in the process of reviewing the monitoring and evaluation policy framework and it had already solicited feedback from management and the Board of Trustees to produce a revised framework in 2016. In view of the action already initiated by UNITAR to review its monitoring and evaluation policy, OIOS did not make a recommendation on this issue.

Need for a knowledge management system

34. Management used staff meetings and brief collection of knowledge (learning nuggets series) as opportunities to present and share good practices. UNITAR implemented a collaborative process including sharing of experiences and the exchanges of insights and good practices. For instance, in May and October 2014 staff meetings were devoted to UNITAR as a learning organization and the quality assurance framework. There was however no comprehensive knowledge management strategy or policy and relevant information could be lost or not shared. UNITAR did not have a supporting mechanism for project managers where lessons learned and “do and don’t” for project management were centrally stored and shared. While all e-learning training materials were stored in an e-learning web based platform (Moodle), there was no such repository for all other activities implemented. Programme managers stated that efficiencies could be expected if the materials developed for activities including the needs assessments (where most of the preparatory research occurred) were categorized and stored. UNITAR explained that plans to develop a knowledge management mechanism was previously incorporated into the work planning of PPRS and was delayed due to staff time and budgetary constraints and it will be considered in connection with the review of the monitoring and evaluation policy framework. A junior professional with responsibilities in the areas of organizational learning/lessons learned was expected in 2016.

(5) UNITAR should develop a knowledge management mechanism which, taking into consideration its available resources, facilitates the identification, retention and sharing of relevant knowledge.

UNITAR accepted recommendation 5. Recommendation 5 remains open pending receipt of evidence that a formal knowledge management mechanism has been established.

IV. ACKNOWLEDGEMENT

35. OIOS wishes to express its appreciation to the Management and staff of UNITAR for the assistance and cooperation extended to the auditors during this assignment.

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

STATUS OF AUDIT RECOMMENDATIONS

Audit of project management at the United Nations Institute for Training and Research

| Recom. no. | Recommendation | Critical ² / Important ³ | C/ O ⁴ | Actions needed to close recommendation | Implementation date ⁵ |
|------------|---|---|----------------------|--|----------------------------------|
| 1 | UNITAR should finalize the review of the quality assessment process and ensure that the new arrangements: (i) cover the review of projects financed through contribution letters; and (ii) include mechanisms to ensure full compliance with established review requirements before projects are implemented. | Important | O | Receipt of the revised set of guidelines on the quality assessment process and confirmation that they include: (i) the review of projects financed through contribution letters; and (ii) mechanisms to ensure full compliance with established review requirements before projects are implemented. | 30 April 2016 |
| 2 | UNITAR should conduct a lessons learned exercise to identify the reasons for the high failure rate of candidates in project AGB.2013.LDP and make appropriate revisions to the project design and budget. | Important | O | Receipt of the results of the lessons learned exercise and the revised project document. | 31 December 2016 |
| 3 | UNITAR should establish requirements to ensure that the selection of implementing partners is conducted in a competitive manner and exceptions to competitive selection are documented and approved. | Important | O | Receipt of the revised policy guidelines for the disbursement of grants to implementing partners. | 30 April 2016 |
| 4 | UNITAR should encourage programme managers to use the existing reporting tools to report the status of project implementation, with the inclusion of additional information as appropriate. | Important | C | Action completed. | Implemented |
| 5 | UNITAR should develop a knowledge management mechanism which, taking into consideration its available resources, facilitates the identification, retention and sharing of relevant knowledge. | Important | O | Receipt of evidence that a formal knowledge management mechanism has been established. | 31 December 2016 |

² Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

³ Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

⁴ C = closed, O = open

⁵ Date provided by UNITAR in response to recommendations.

APPENDIX I

Management Response

Memorandum

To: Mr. Gurpur Kumar, Deputy Director,
IAD, OIOS

From: Nikhil Seth, Executive Director, UNITAR

CC: Cynthia Avena-Castillo, OIOS
Marina I. Dinca Vasilescu, UNITAR
Brook Boyer, UNITAR

Date: 7 April 2016

Re: Draft report on an audit of project management at the United Nations Institute for Training and Research (Assignment No. AE2015/381/01)

1. I acknowledge receipt of the draft audit report on project management of UNITAR. We have read the draft report with much attention and we accept the five recommendations.
2. We have taken action on recommendation no. 4 and I attach to this memorandum the requested evidence in the form of an internal memorandum to programme managers encouraging the use of existing monitoring and reporting tools. Management has seized this opportunity to also develop a harmonized half-yearly monitoring/reporting tool which will facilitate programme management discussions with the Executive Office on project implementation.
3. Management is taking action on recommendations no.1 and no. 3 and I expect our work to be completed before the end of April 2016. We expect action to be completed on recommendations no. 2 and no. 5 before the end 2016 and we will keep OIOS duly informed.
4. We believe that these recommendations will help us further strengthen our project management practices and we thank you again for the services.

Attachments: Management response, audit of project management at UNITAR
Memorandum to programme managers, 7 April 2016



Management Response

Audit of project management at the United Nations Institute for Training and Research

| Rec. no. | Recommendation | Critical ¹ / Important ² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|----------|---|---|-----------------------|---|------------------------|-----------------|
| 1 | UNITAR should finalize the review of the quality assessment process and ensure that the new arrangements: (i) cover the review of projects financed through contribution letters; and (ii) include mechanisms to ensure full compliance with established review requirements before projects are implemented. | Important | Yes | Head, Operations Unit | April 2016 | |
| 2 | UNITAR should conduct a lessons learned exercise to identify the reasons for the high failure rate of candidates in project AGB.2013.LDP and make appropriate revisions to the project design and budget. | Important | Yes | Senior Manager, Decentralized Cooperation Programme | December 2016 | |
| 3 | UNITAR should establish requirements to ensure that the selection of implementing partners is conducted in a competitive manner and exceptions to competitive selection are documented and approved. | Important | Yes | Head, Operations Unit | April 2016 | |
| 4 | UNITAR should encourage programme managers to use the existing reporting tools to report the status of project implementation, with the inclusion of additional information as appropriate. | Important | Yes | Manager, Planning, Performance and Results Section | 7 April 2016 | See attachment. |
| 5 | UNITAR should develop a knowledge management mechanism which, taking into consideration its available resources, facilitates the identification, retention and sharing of relevant knowledge. | Important | Yes | Manager, Planning, Performance and Results Section | December 2016 | |

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.