



# **INTERNAL AUDIT DIVISION**

## **REPORT 2021/037**

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### **Audit of financing for development activities in the Department of Economic and Social Affairs**

**There was a need to improve risk management and evaluation mechanisms in the Financing for Sustainable Development Office**

**24 August 2021**

**Assignment No. AN2020-540-01**

# **Audit of financing for development activities in the Department of Economic and Social Affairs**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of financing for development activities in the Department of Economic and Social Affairs (DESA). The objective of the audit was to determine whether the Financing for Sustainable Development Office (FSDO) had established controls to effectively and efficiently manage its work programme to meet its mandate. The audit covered the period from January 2018 to August 2020 and included: (a) work planning and implementation; (b) evaluation of the subprogramme; and (c) utilization of resources.

DESA implemented measures to support the follow-up of agreements and commitments on financing for development that had been reached during major international conferences and to enhance coordination and coherence between stakeholders. It developed a repository to capture requests from Member States for capacity development activities and monitored their status, adjusted its programmes in light of a high staffing vacancy rate and took action to enhance gender parity. However, FSDO did not compile all its risks in a single register to facilitate assignment of risk owners, analysis of risk drivers and description of controls to mitigate the risks. Although FSDO conducted self-evaluations of the three main areas of its work, it did not establish predetermined criteria for assessing performance, formally report the results to senior leadership or assign target dates and responsibilities for implementing the recommendations. FSDO was also not collecting disaggregated data on the profile of participants at its workshops and training courses for further analysis.

OIOS made three recommendations. To address issues identified in the audit, DESA needed to:

- Develop a risk register to identify and compile the key risks related to the objectives of FSDO, clearly assign the risk owners and develop and monitor a risk response plan;
- Strengthen FSDO self-evaluation mechanisms by: (a) establishing baseline data and indicators of achievement to be used to assess the impact of the subprogramme; (b) formally reporting the results to officials responsible for directing the operations of the Office; and (c) clearly assigning target dates and responsibility for implementation of recommendations; and
- Enhance FSDO participant feedback forms for capacity development workshops and training courses by collecting disaggregated data on dimensions such as gender, age profile and accessibility of attendees.

DESA accepted the recommendations but was yet to take action to implement them.

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# **Audit of financing for development activities in the Department of Economic and Social Affairs**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of financing for development activities in the Department of Economic and Social Affairs (DESA).
2. DESA supports the development pillar of the United Nations by helping countries translate their global commitments in the economic, social and environmental spheres into national action, and supporting the implementation of the 2030 Agenda for Sustainable Development.
3. The Financing for Sustainable Development Office (FSDO) within DESA is responsible for supporting follow-up of agreements and commitments on financing for development reached during major international conferences. FSDO's key global priorities are set within the context of international conferences on financing for development, the 2030 Agenda for Sustainable Development and the United Nations Development System reforms. Its work programme is outlined in the DESA planned programme budget for 2020 (A/74/6 (Sect. 9)).
4. In 2018, DESA reorganized FSDO programme objectives and organizational structure around three critical work streams:
  - a) The Policy Analysis and Development Branch (PADB) that carries out research and analysis on action areas set out in the Addis Ababa Action Agenda, supports the Inter-Agency Task Force on Financing for Development (IATF), edits the Financing for Sustainable Development Report (FSDR) and produces various materials around financing the 2030 Agenda;
  - b) The International Tax and Development Branch (ITDB) that serves as a central place in the United Nations for international cooperation and tax matters, supports the Committee of Experts on Tax Matters and the Development Cooperation Forum and houses the Capacity Development Unit; and
  - c) The Strategic Engagement and Policy Integration Branch (SEPIB) that provides substantive and organizational support to the Financing for Development Forum, the Sustainable Development Goals (SDG) Investment Fair and the Global Investors for Sustainable Development Alliance. SEPIB also serves as DESA focal point on the Group of 20 (G20) and related issues.
5. FSDO is headed by a Director at the D-2 level, who is supported by 34 staff members.
6. The FSDO budget for biennium 2018-2019 was \$8.3 million with an appropriation of \$4.3 million for 2019. It is funded through the regular budget, extrabudgetary resources, the regular programme of technical cooperation, and the Development Account. The budget resources for 2020 amounted to \$5.7 million. The financing from the regular programme of technical cooperation, which provides technical assistance to developing countries, was \$2 million in 2020 (\$1.7 million in 2019).
7. Comments provided by DESA are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

8. The objective of the audit was to determine whether FSDO had established controls to effectively and efficiently manage its work programme to meet its mandate.

9. This audit was included in the 2020 risk-based work plan of OIOS based on the significance of financing for sustainable development to the achievement of the SDGs. Initiatives taken by FSDO to mitigate the effects of the impact of the COVID-19 pandemic in 2020 were also reviewed as part of the audit.

10. OIOS conducted this audit from August 2020 to February 2021. The audit covered the period from January 2018 to August 2020. Based on an activity-level risk assessment, the audit covered higher and medium risks areas in the management of the financing for sustainable development subprogramme, which included: (a) work planning and implementation; (b) evaluation of the subprogramme; and (c) utilization of resources.

11. The audit methodology included: (a) interview with key personnel, (b) review of relevant documentation and (c) analytical reviews of data.

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

## **III. AUDIT RESULTS**

### **A. Work planning and implementation**

#### Annual work planning and monitoring process

13. The Director's office initiated its annual work planning exercise by setting out the direction for the Division, which all FSDO branches used to develop their annual work plans and calendars of activities after internal consultations. The annual draft plans were submitted to the Programme Monitoring and Evaluation Unit (PMEU) in the DESA Executive Office for review, but there was no evidence of their formal approval. The expected outputs were uploaded into the Integrated Monitoring and Document Information System for 2018 and 2019, and the Strategic Management Application for 2020. PMEU coordinated the monitoring and delivery of outputs in DESA centrally and convened meetings to discuss implementation of the work plan and review of relevant progress reports compiled by the branches. However, formal approval of the work plan could better clarify the conclusion of the planning process and the agreed deliverables for the period.

#### FSDO needed to develop a risk register and risk response plan

14. The risks that threaten the achievement of FSDO objectives were reviewed in several documents. The 2020 compact of the Under-Secretary-General for DESA included risks that COVID-19 might impact the relevance and timely analysis of the Addis Ababa Action Agenda, and that commitment to sustainable development and the work of the Global Investors for Sustainable Development Alliance could decline. The Division's review of its 2019 achievements and opportunities for 2020 identified challenges/risks to priority activities such as inability to bring on board key stakeholders such as Bretton Woods institutions and finance ministers to the 2020 Financing for Development Forum of the Economic and Social Council (ECOSOC) and to make financing for development more visible and institutionalized in the work of the G20. Additionally, the review of the production of the FSDR identified the challenge of keeping up to 60

United Nations agencies and other international organizations actively engaged while collaborating to deliver a high-quality product.

15. However, FSDO did not have a risk register compiling all its risks into a single document to facilitate assignment of the risk owners, analysis of risk drivers and description of the controls to mitigate the risks. FSDO deployed virtual technology options to mitigate some of the effects of the COVID-19 pandemic on its ability to organize events such as the briefing on the FSDR and the April 2020 Forum on Financing for Development. Nevertheless, a formal process to monitor risks periodically would ensure that they are being effectively managed.

**(1) DESA should develop a risk register to identify and compile the key risks related to the objectives of the Financing for Sustainable Development Office, clearly assign the risk owners and develop and monitor a risk response plan.**

*DESA accepted recommendation 1 and stated that FSDO would develop a risk register in collaboration with other divisions and under the umbrella of the Office of the Under-Secretary-General for Social and Economic Affairs. DESA also commented that the risks pertaining to the work of FSDO depend on external factors such as the state of the world and the buy-in of government officials to implement its policy recommendations. In 2020 and 2021, countries, private sector and other actors were forced to focus on emergency responses to the COVID-19 outbreak, which impacted mobilization of private investment. Nevertheless, FSDO was able to strengthen discussion on the need to scale up private investment for SDGs at relevant United Nations and external fora and platforms. Recommendation 1 remains open pending receipt of FSDO's risk register identifying key risks to its objectives, clearly assigning the risk owners and articulating the risk response plan for periodic monitoring.*

#### FSDO implemented measures to enhance coordination and coherence between stakeholders

16. In line with its mandate to coordinate the follow-up of intergovernmental processes on financing for development and to promote a coherent and integrated approach within the United Nations Secretariat on issues related to financing for development, FSDO co-chaired a United Nations Sustainable Development Group (UNSDG) task team on sustainable financing. The task team sought to strengthen support to Member States on strategic development finance issues and implement the 2030 Agenda for Sustainable Development and the Addis Ababa Action Agenda. The role of FSDO in the task team included providing analysis on cross-cutting issues such as the Integrated National Financing Frameworks, assessing the global state of sustainable finance in the FSDR, as well as providing inputs on international development cooperation issues.

17. In its coordination role as secretariat of IATF, FSDO provided substantive support, analysis, policy briefs and other background documentation to several intergovernmental processes on financing for development, all of which promoted the office as a United Nations focal point for overall follow-up on the implementation of the outcome of the Monterrey Conference on financing for development and the Addis Ababa Action Agenda. Detailed IATF reports had been timely produced annually since 2016.

18. In addition, FSDO organized 107 expert group meetings on taxation in 2019 (2018: 105) to further improve coherence, coordination and cooperation for the implementation of the outcomes of the international conferences on financing for development.

19. OIOS concluded that FSDO, through its participation in the UNSDG, IATF as well as other meetings of intergovernmental bodies, had promoted coherence and coordination initiatives as required for the implementation of the outcomes of the conferences on issues related to financing for development.

### DESA established a mechanism to track requests for capacity development

20. During the period under review, FSDO undertook 29 capacity development activities such as workshops and training courses in support of Member States. These workshops were financed from extrabudgetary resources, the regular programme of technical cooperation, and the Development Account. Twenty-four of the workshops were on taxation, and five on municipal asset management. Reports were produced at the conclusion of each workshop with details of participants, outcomes of the workshops and suggestions for improvements from feedback surveys. The workshop reports indicated that the training outcomes met the established objectives based on impact and evaluation ratings.

21. Capacity development projects are demand-driven, based on requests received from Member States. The Tax Committee of ECOSOC provided policy guidance to the countries on the type of capacity developments projects that FSDO supported. There was, however, no repository of all requests received, together with evidence of the criteria applied to prioritize, select or reject project requests to ensure optimal use of resources. In February 2021, DESA implemented a capacity development demand repository, with steps and instructions to capture requests from Member States from 2020 onwards and consistently monitor their status. In view of actions taken OIOS made no recommendation in this regard.

## **B. Evaluation of subprogramme**

### Need for improved subprogramme evaluation

22. FSDO undertook a number of reviews to assess the effectiveness of its activities. These included an annual analysis of the Office's achievements in the past year and identification of opportunities/priorities for upcoming years; an annual internal retreat on the FSDR and a self-evaluation covering activities for the 2018-2019 biennium. The self-evaluation assessed: (a) SEPIB secretariat support in organizing meetings of intergovernmental bodies such as the ECOSOC Forum on Financing for Development and the High-level Dialogue of the General Assembly on Financing for Development as well as multi-stakeholder events; (b) reception and impact of the FSDR, which was a major output of PADB; and (c) ITDB support to the Committee of Experts on International Cooperation in Tax Matters, capacity development workshops/events and high-level meetings and symposiums of the Development Cooperation Forum.

23. The reviews helped FSDO to reflect on its successes and impact. For example, the self-evaluation of the meetings of intergovernmental bodies measured: (a) the extent of participation by various categories of audiences (e.g., Member States, private sector representatives and women); (b) participants' reception of innovative changes to the formats of events; and (c) website visits and social media activity related to the events. The self-evaluation noted positive changes between the results for 2018 and 2019 for most of the variables measured and attributed these to various initiatives implemented by FSDO. The self-evaluation also summarized feedback from beneficiaries of capacity building activities to assess the relevance, impact and sustainability of these activities.

24. However, as no baseline data and indicators of achievement had been set for these variables, the results could not be benchmarked against established criteria to assess whether the intended objectives had been achieved. While the self-evaluation made recommendations to increase use of technology to improve interaction between participants, enhance linkages between FSDO initiatives and strengthen FSDO evaluation capacity, it did not indicate any focal points or target dates for their implementation. OIOS was informed that the self-evaluation report had been presented to the office of the Under-Secretary-General, but the report did not specify the intended recipient and there was no evidence of any review or further action taken on the results. OIOS was also informed that FSDO branch managers would incorporate the recommendations into subsequent work plans, but this was not done. Thus, FSDO missed the opportunity

to use the results of the self-evaluation to improve its performance and contribution to the attainment of DESA objectives.

- (2) DESA should strengthen the Financing for Sustainable Development Office's self-evaluation mechanisms by: (a) establishing baseline data and indicators of achievement to be used to assess the impact of the subprogramme; (b) formally reporting the results to officials responsible for directing the operations of the Office; and (c) clearly assigning target dates and responsibility for implementation of recommendations.**

*DESA accepted recommendation 2 and stated that the results of FSDO self-evaluations were presented by the chiefs of the branches to the Director in bilateral meetings and in general staff meetings. Also, the three self-evaluations included indicators of achievement to assess the impact of the subprogramme. However, examples of indicators provided in DESA's response (such as strengthened participation of various stakeholders in DESA activities) were not specific as they neither indicated the baseline nor the target. Recommendation 2 remains open pending receipt of evidence of actions taken to strengthen FSDO self-evaluations including: establishment of baseline data and indicators of achievement, formal reporting of results to responsible officials and indication of target dates for implementing recommendations and monitoring thereof.*

Data collected for feedback from workshop participants needed to be improved

25. While conducting capacity development workshops and training courses, FSDO obtained feedback from participants to facilitate improvement of the courses and increase the value added for future participants. The feedback, however, did not consistently collect disaggregated data on dimensions such as gender, age/age group and accessibility. Tracking such data would also enable FSDO to monitor, demonstrate and promote the inclusiveness of its programmes.

- (3) DESA should enhance Financing for Sustainable Development Office's participant feedback forms for capacity development workshops and training courses by collecting disaggregated data on dimensions such as gender, age profile and accessibility of attendees.**

*DESA accepted recommendation 3 and stated that FSDO had included a question on gender in participant feedback forms and will systemize the practice in future. Before including questions on age and accessibility, FSDO would welcome information on current and best practices of other entities. FSDO already collects and analyzes data on participant registration forms for its capacity development workshops and training courses, disaggregated by region, country and gender. The forms also include questions on accessibility to inform logistical preparations and support to participants. Recommendation 3 remains open pending receipt of evidence that disaggregated data on dimensions such as gender, age profile and accessibility of attendees are being collected in workshop and training participants' feedback forms for further analysis.*

### **C. Utilization of resources**

FSDO adjusted its programme of work in light of its high vacancy rate

26. FSDO had a vacancy rate of 23.5 per cent, with eight positions (four professional and four general service staff in the areas of economic affairs, information technology and programme management) that were yet to be filled as at the time of the audit. This was attributed to the organization-wide recruitment freeze necessitated by funding constraints. From discussions with the branch chiefs, this situation had put a strain on the human resources of the branches, leading to delayed fulfilment of some outputs such as the



roll-out of the Integrated National Financing Frameworks modules and toolkits, which commenced in 2020, and is now expected to be completed in 2021, and cancellation of some outputs such as the background notes by the Secretariat to the 20th and 21st sessions of the Committee of Experts on International Cooperation in Tax Matters due to prioritization of other deliverables. In view of the liquidity squeeze faced generally in the Organization, no recommendation was made in this regard.

FSDO took actions to enhance gender parity

27. To promote gender balance at all levels and foster a gender-neutral and inclusive workplace in line with administrative instruction ST/AI/2020/5 on temporary special measures for the achievement of gender parity, DESA established a network of gender focal points led by the Division for Inclusive Social Development and PMEU. The network coordinated with the Executive Office to produce a quarterly monitoring report on gender parity at the Departmental level.

28. As shown in Table 1, overall gender representation at FSDO was reasonably balanced, although there were disparities at the P-5 and general service categories. In view of measures taken to address the issue at the departmental level and the recruitment freeze in place, OIOS did not make any recommendations in this regard.

**Table 1: Gender representation at FSDO**

(As of 30 June 2021)

<i>Category/level</i>	<i>Female</i>	<i>Male</i>	<i>Total</i>	<i>No. of approved posts</i>
<b>Regular budget posts</b>				
D-2	0	1	1	1
D-1	1	1	2	3
P-5	1	4	5	6
P-4	2	3	5	6
P-3	5	2	7	8
P-2	1	1	2	2
GS-OL	4	1	5	8
<b>Total</b>	<b>14</b>	<b>13</b>	<b>27</b>	<b>34</b>

#### IV. ACKNOWLEDGEMENT

29. 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.

(Signed) Eleanor T. Burns  
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 Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of financing for development activities in the Department of Economic and Social Affairs

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	DESA should develop a risk register to identify and compile the key risks related to the objectives of the Financing for Sustainable Development Office, clearly assign the risk owners and develop and monitor a risk response plan.	Important	O	Receipt of FSDO's risk register identifying key risks to its objectives, clearly assigning the risk owners and articulating the risk response plan for periodic monitoring.	31 December 2022
2	DESA should strengthen the Financing for Sustainable Development Office's self-evaluation mechanisms by: (a) establishing baseline data and indicators of achievement to be used to assess the impact of the subprogramme; (b) formally reporting the results to officials responsible for directing the operations of the Office; and (c) clearly assigning target dates and responsibility for implementation of recommendations.	Important	O	Receipt of evidence of actions taken to strengthen FSDO self-evaluations including establishment of baseline data and indicators of achievement, formal reporting of results to responsible officials and indication of target dates for implementing recommendations and monitoring thereof.	31 December 2022
3	DESA should enhance Financing for Sustainable Development Office's participant feedback forms for capacity development workshops and training courses by collecting disaggregated data on dimensions such as gender, age profile and accessibility of attendees.	Important	O	Receipt of evidence that disaggregated data on dimensions such as gender, age profile and accessibility of attendees are being collected in workshop and training participants' feedback forms for further analysis.	31 December 2022

<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 DESA in response to recommendations.

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of financing for development activities in the Department of Economic and Social Affairs

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	DESA should develop a risk register to identify and compile the key risks related to the objectives of the Financing for Sustainable Development Office, clearly assign the risk owners and develop and monitor a risk response plan.	Important	Yes	Director, FSDO	December 2022 – This will depend on the DESA wide risk response plan	<p>The Financing for Sustainable Development Office will develop a risk register in collaboration with other Divisions and under the umbrella of the OUSG.</p> <p>The objective of the Office is to advance the follow-up to and review of the implementation of the outcomes of the International Conferences on Financing for Development, including the Addis Ababa Action Agenda and the delivery of the means of implementation of the 2030 Agenda for Sustainable Development.</p> <p>The risks pertaining to the objective of the work of the Financing for Sustainable Development Office depend on external factors, such as the state of the world and the buy-in of government officials to implement the policy recommendations produced by FSDO.</p> <p>For example, in 2020 and 2021, countries, private sector and other actors (DFIs, etc.) were compelled to focus on emergency responses to the COVID-19 outbreak and were less able to advance work on the mobilization of private investment, though FSDO was able to help strengthen the discussion on the need for scaling private investment for the SDGs at relevant UN and external fora and platforms (FfD Forum, WGB meetings, etc.).</p>

<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

## Audit of financing for development activities in the Department of Economic and Social Affairs

2	DESA should strengthen the Financing for Sustainable Development Office's self-evaluation mechanisms by: (a) establishing baseline data and indicators of achievement to be used to assess the impact of the subprogramme; (b) formally reporting the results to officials responsible for directing the operations of the Office; and (c) clearly assigning target dates and responsibility for implementation of recommendations.	Important	Yes	Director, FSDO	December 2022 (to complete one cycle)	<p>The results of the self-evaluations carried out by FSDO are presented by the Chiefs of the Branches to the Director in bilateral meetings and in general staff meetings. the three self-evaluation include indicators of achievement to assess the impact of the subprogramme as follows:</p> <ul style="list-style-type: none"> <li>i. Effectiveness of innovative methods of work of the General Assembly, ECOSOC and other relevant intergovernmental bodies and multi-stakeholder events for promoting the implementation of the outcomes of the International Conferences on Financing for Development.</li> </ul> <p>To measure the effectiveness of its innovative methods, FSDO uses the impact indicators of a) Strengthened participation of Governments in the ECOSOC Forum on Financing for Development follow-up; b) Strengthened participation of other stakeholders in the ECOSOC Forum on Financing for Development follow-up; c) Strengthened participation of women in the ECOSOC Forum on Financing for Development follow-up; and d) Strengthened participation of Governments in the HLD</p> <ul style="list-style-type: none"> <li>ii. Reception and impact of the Financing for Sustainable Development Report of the Inter-agency Task Force on Financing for Development</li> </ul>
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## Management Response

## Audit of financing for development activities in the Department of Economic and Social Affairs

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>FSDO carries out a yearly readership survey to assess the target audience of its report, its gender and rating of the report which varied from <i>excellent</i> to <i>good</i>.</p> <p>iii. Compilation and assessment of survey data from participants of DCF high-level meetings and events, Tax Committee sessions, and Capacity Development workshops/events.</p> <p>Some of the questions, for example, to the Committee session participants were focused on a) organizational aspects of the Session, e.g. the agenda, documents, timeliness of travel arrangements; b) conduct of the Session, e.g. chairing, secretariat interventions, clarity of decisions, and c) comparison of the Session with previous sessions e.g. logistics, outcomes.</p>

## Management Response

## Audit of financing for development activities in the Department of Economic and Social Affairs

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
3	DESA should enhance Financing for Sustainable Development Office's participant feedback forms for capacity development workshops and training courses by collecting disaggregated data on dimensions such as gender, age profile and accessibility of attendees.	Important	Yes	Director, FSDO	December 2022 (to complete one cycle)	<p>In terms of participant feedback forms, FSDO has included a background question on gender in such forms and will systematize this practice in future.</p> <p>Before making a change to ask questions on age and accessibility in an anonymous participant feedback form, FSDO would welcome information on current and best practices showing if/how such questions are being asked in other entities' participant feedback forms.</p> <p>More broadly, FSDO collects and analyzes data on participants in its capacity development workshops and training courses, disaggregated in terms of dimensions such as region, country, gender. This is based on registration information and lists of confirmed participants, verified by workshop / training organizers. Registration forms include questions related to accessibility to inform logistical preparations and support to participants.</p>