



INTERNAL AUDIT DIVISION

REPORT 2018/075

Audit of the mainstreaming of Sustainable Development Goals into the Economic Commission for Africa programme of work

The secretariat initiated the mainstreaming of Sustainable Development Goals into its programme of work, but needed to strengthen strategic oversight and coordination and enhance the capacity of Member States in implementing the Goals

31 July 2018

Assignment No. AN2018/710/02

Audit of the mainstreaming of Sustainable Development Goals into the Economic Commission for Africa programme of work.

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the mainstreaming of Sustainable Development Goals (SDGs) into the Economic Commission for Africa (ECA) programme of work. The objective of the audit was to determine whether ECA had established processes and controls to effectively mainstream SDGs into its programme of work. The audit covered the period from January 2016 to February 2018 and included a review of: (a) governance and strategy for mainstreaming SDGs into the ECA programme of work; (b) work planning; (c) programming and prioritization of technical cooperation activities; and (d) resource mobilization strategy for extrabudgetary funding.

ECA secretariat initiated the mainstreaming of SDGs into its programme of work, but needed to strengthen strategic oversight and coordination and enhance the capacity of Member States in implementing the Goals.

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

- Strengthen the mechanism to provide strategic oversight and coordination to the mainstreaming of SDGs into its programme of work and develop a strategic implementation plan;
- Prepare a plan to operationalize its role in the implementation of statements and related action points agreed with the United Nations Development Group and African Union Commission for effectively supporting Member States in the implementation of the 2030 Agenda for Sustainable Development;
- Develop and implement an effective advocacy and outreach plan on voluntary national reviews to encourage more Member States to develop their capacity and participate in the process;
- Implement the organizational enterprise risk management framework and assign an organizational unit the responsibility for coordinating the task;
- Fill vacant posts and strengthen the capacity of the Partnership and Resource Mobilization Section to deliver the resource mobilization strategy; and
- Implement its programme management accountability framework and hold managers accountable for improving efficiencies in project delivery.

ECA accepted the recommendations and has initiated action to implement them.

CONTENTS

	<i>Page</i>
I. BACKGROUND	1
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	1-2
III. AUDIT RESULTS	2-7
A. Governance and strategy for mainstreaming SDGs	2-4
B. Work planning	4-6
C. Programming and prioritization of technical cooperation projects	6
D. Resource mobilization strategy	6-7
IV. ACKNOWLEDGEMENT	8
 ANNEX I Status of audit recommendations	
 APPENDIX I Management response	

Audit of the mainstreaming of Sustainable Development Goals into the Economic Commission for Africa programme of work

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the mainstreaming of Sustainable Development Goals (SDGs) into the programme of work of the Economic Commission for Africa (ECA).
2. ECA was established by Economic and Social Council (ECOSOC) resolution 1155 (XII) of 1957. Pursuant to ECOSOC resolution 671 A (XXV), ECA promotes the economic and social development of its 54 Member States, fosters intra-regional integration and promotes international cooperation for Africa's development. Other mandates have emanated from the African Union and the outcomes and decisions of major global conferences and summits such as the African Union's Agenda 2063, the New Partnership for Africa's Development programme and internationally agreed development goals.
3. ECA is also guided by the universal and transformative 2030 Agenda, which integrates social, economic and environmental sustainability in a set of: (a) 17 SDGs, (b) 169 associated targets, adopted by the United Nations General Assembly under resolution 70/1, and (c) 230 indicators developed by the Inter-Agency Expert Group on SDG Indicators. United Nations regional commissions have a role to mainstream the SDGs into their programmes of work to effectively support Member States in implementing the 2030 Agenda.
4. The ECA mandate is carried out through the nine subprogrammes: (a) Macroeconomic policy; (b) Regional integration and trade; (c) Innovations, technologies and management of Africa's natural resources; (d) Statistics; (e) Capacity development; (f) Gender and women in development; (g) Sub regional activities for development; (h) Development planning and administration; and (i) Social development policy. Several of the subprogrammes have crosscutting roles in accelerating Africa's structural transformation through inclusive and sustainable economic and social development, in line with internationally agreed development goals, in particular, those contained in the 2030 Agenda for Sustainable Development.
5. ECA is led by an Executive Secretary at the Under-Secretary-General level, and supported by two Deputy Executive Secretaries at the D-2 level. ECA's proposed programme budget for biennium 2018-2019 amounted to \$209.8 million (\$210.9 million in 2016-2017) with a complement of 696 posts (747 in 2016-2017). In addition to funds appropriated in the programme budget Section 18, ECA receives funding for technical cooperation activities from the: (i) regular programme of technical cooperation (RPTC – Section 23); and (ii) Development Account (Section 35).
6. Comments provided by ECA are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to determine whether ECA had established processes and controls to effectively mainstream SDGs into its programme of work.
8. This audit was included in the 2018 risk-based work plan of OIOS due to the challenges of mainstreaming SDGs into work programmes of regional commissions.

9. OIOS conducted this audit in February and March 2018 in Addis Ababa, Ethiopia. The audit covered the period from January 2016 to February 2018. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the review of ECA activities to mainstream SDGs into its work programme, which included a review of:

- a) Governance and strategy for mainstreaming SDGs into the ECA programme of work;
- b) Work planning;
- c) Programming and prioritization of technical cooperation projects; and
- d) Resource mobilization strategy.

10. The audit methodology included: (a) interviews of key personnel, (b) reviews of relevant documentation, (c) analytical reviews of data, and (d) testing of a sample of control activities on the selection and programming of technical cooperation projects.

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

III. AUDIT RESULTS

A. Governance and strategy for mainstreaming SDGs

ECA needed to develop a mechanism to provide strategic oversight and coordinate the mainstreaming of SDGs into its programme of work

12. In line with their mandates, programme managers are responsible for establishing mechanisms to provide strategic oversight and coordinate the mainstreaming of SDGs into their programmes of work.

13. Various divisions in ECA were undertaking work in support of the SDGs. The Special Initiatives Division (SID) serviced the Africa Regional Forum (ARF) on Sustainable Development and also served as its secretariat. The Forum is an all ECA endeavour that follows up and reviews the implementation of the 2030 Agenda and Agenda 2063 in Africa and provides inputs to the annual sessions of the High-Level Political Forum (HLPF). Three sessions of the ARF had been convened by ECA in collaboration with the African Union, the African Development Bank and the United Nations system. The Macro Economic Policy Division (MPD) of ECA also supported ARF in monitoring implementation of SDGs and producing the annual sustainable development report for the Africa Region. So far MPD has produced the 2017 report on SDGs and was working on the 2018 report in cooperation with the African Union Commission, the African Development Bank and the United Nations Development Programme. MPD was also developing an integrated planning and reporting tool to support Member States in the adoption and mainstreaming of Agenda 2063 and 2030 Agenda for Sustainable Development. The Strategic Planning and Operational Quality Division (SPOQD) was responsible for programming the SDGs into the ECA programme of work. The Africa Centre for Statistics (ACS) led in the preparation of SDGs indicators including the common regional indicators framework and developed a strategy for the harmonization of statistics in Africa. Other divisions such as the Capacity Development Division and the Sub Regional Offices have also been particularly instrumental in supporting the mainstreaming of SDGs.

14. The Special Advisor to the Executive Secretary on SDGs coordinated the secretariat's activities on SDGs. The Special Advisor represented the Executive Secretary in key regional workshops, and provided advice to ECA operational divisions on mainstreaming SDGs. However, the Special Advisor was not functionally linked to any of the operational divisions such as MPD, SPOQD, SID and ACS, and had no direct resources nor delegation of authority to operate as the overall focal point and/or coordinator for the

SDGs in ECA. Consequently, there was no overall office or division dedicated to providing strategic oversight and coordination in developing a strategic implementation plan for mainstreaming SDGs. All divisions conducted some form of activities to mainstream SDGs but the implementation architecture lacked coordination and strategic guidance.

(1) ECA should strengthen the mechanism to provide strategic oversight and coordination to the mainstreaming of Sustainable Development Goals into its programme of work and develop a strategic implementation plan.

ECA accepted recommendation 1 and stated that an individual would be identified to provide strategic oversight once the current reform/restructuring in ECA is finalized. Recommendation 1 remains open pending notification of the establishment of a mechanism to provide strategic oversight and coordination to the mainstreaming of SDGs in ECA's programme of work and an implementation plan.

Coordination mechanisms for sustainable development at country and regional levels needed to be strengthened

15. In January 2016, the Chair of the United Nations Development Group (UNDG) signed a framework (statement of collaboration) with the Executive Secretaries of the five regional commissions, committing to cooperation regarding the implementation of the SDGs and the follow-up and review of progress being made. The framework called for stronger cooperation between the regional commissions, regional UNDG teams and Resident Coordinators and United Nations country teams.

16. OIOS observed that there were many action points arising from the statement of collaboration for which ECA needed an implementation plan to operationalize at the country level. However, ECA did not prepare an implementation plan, and cooperation between ECA and Member States at the country level continued to be mostly on an ad-hoc basis with some countries making requests for support directly to ECA without reference to the regional UNDG or country teams. There is a risk that when such support is not coordinated, it could result in duplication or ineffective use of resources.

(2) ECA should prepare a plan to operationalize its role in the implementation of the statement of collaboration and related action points agreed with the United Nations Development Group for effectively supporting Member States in the implementation of the 2030 Agenda for Sustainable Development.

ECA accepted recommendation 2 and stated that an action plan to operationalize its role in the implementation of the statement would be finalized after the ECA restructuring. Recommendation 2 remains open pending receipt of the operations plan.

There was a need to strengthen advocacy for voluntary national reviews

17. General Assembly resolution 70/1 encouraged Member States to “conduct regular and inclusive reviews of progress in implementing SDGs at the national and sub-national levels, which are country-led and country-driven”.

18. Voluntary national reviews (VNRs) serve as the basis for the HLPF to review progress on the implementation of SDGs and facilitate the sharing of experiences, successes, challenges and lessons learned, with the objective of accelerating the implementation of the 2030 Agenda. Six out of the 54 Member States of ECA submitted VNRs to HLPF through the Department of Economic and Social Affairs (DESA) in 2016, while 7 submitted them in 2017. ECA and its partners supported the VNR process through

strengthening the capacity of participating countries and facilitating peer learning among them. Deliberations on VNRs at the ARF for sustainable development also contributed to improvement in the quality of VNRs and sharing of lessons learned and good practices by participating countries.

19. While ECA had been supporting the VNR process, the number of participating countries was still relatively low compared to the number of Member States. Therefore, ECA needed strategies to encourage more countries to participate by: (a) developing and implementing an effective outreach plan on VNRs including wide dissemination of the call from DESA for VNRs and outcomes of the VNR process; (b) sourcing extrabudgetary funding to support capacity in non-participating countries; and (c) incorporating key messages and outcomes of the African VNRs into the work programme of the Commission in support of the implementation and review of SDGs. There was also a need for ECA to incorporate specific activities to enhance capacity of Member States to produce VNRs. ECA management explained that the current proposed strategic framework for the biennium 2018-2019 may be revised following the new reforms that are under development, and consideration would be given to identifying specific activities in ECA that aim at supporting Member States in the VNR process as part of the broad advocacy and outreach plan.

(3) ECA should develop and implement an effective advocacy and outreach plan on voluntary national reviews to encourage more Member States to develop their capacity and participate in the process.

ECA accepted recommendation 3. Recommendation 3 remains open pending receipt of evidence of implementation of an effective advocacy and outreach plan on VNRs.

B. Work planning

ECA took adequate steps to map SDGs into the programme of work and adjust budget implementation

20. General Assembly resolution 70/1 of September 2015 defined 17 SDGs and 169 targets, with each goal encapsulating three dimensions: economic, social and environment. United Nations regional commissions have a role to mainstream the SDGs into their programme of work to effectively support Member States in implementing the 2030 Agenda.

21. ECA carried out an inter-division mapping of the 17 SDGs and 169 targets in its nine subprogrammes including the five sub-regional offices. ECA constituted a task force representing its key divisions, which designed a methodology for mapping the SDGs to ECA programme of work. The mapping exercise was done at three levels; (a) analysis of indicator coverage at subprogramme level; (b) analysis of indicator coverage at secretariat level; and (c) mapping of divisions/sub region offices (SROs) against functional areas.

22. While all the 17 SDGs were mapped, only 118 out of the 169 targets were mapped to the ECA subprogrammes and SROs leaving out 51 targets. ECA explained that the unmapped targets were not priority sectors for ECA. For instance, targets related to Education and Health were covered by other programmes in the UNDG. Similarly, some targets from a goal may be mapped into two or more subprogrammes on the mapping matrix. This resulted in some divisions having more targets than others. For instance, MPD and ACS had 52 and 33 targets respectively. The interlinkages and integrated nature of the SDGs made it possible to have some targets appearing in multiple subprogrammes resulting in complementarity with no adverse impact on the implementation.

23. ECA also made various adjustments in implementing its 2016-2017 proposed budget, which had been prepared before the adoption of General Assembly resolution 70/1 in September 2015. It integrated

new key activities into its workplan resulting in \$30 million being re-programmed from the regular budget (\$9 million), extrabudgetary sources (\$10 million), RPTC (\$7 million) and Development Account (\$4 million). The 2018 annual business plan that is currently being developed will also consider the 2030 Agenda for Sustainable Development.

24. OIOS concluded that ECA had taken adequate steps to initiate mapping of SDGs in its programme of work and adjusting its budget implementation accordingly.

Statistical support in mainstreaming SDGs was adequate

25. General Assembly resolution 71/313 requested the Statistical Commission to coordinate the substantive and technical work to develop international statistical standards, methods and guidelines, where necessary, to fully implement the global indicator framework to follow-up and review the SDGs and targets.

26. ECA together with the African Union Commission and the African Development Bank have developed coordinating mechanisms to ensure good quality, accessible, timely and reliable disaggregated data. Statistical systems of Member States and regional economic communities were one of the thematic areas in the development framework signed between the African Union Commission and ECA. The main forum for the coordination was the Regional Statistical Commission, which was convened every two years. Development issues and national strategies were discussed through this forum.

27. In addition, expert group meetings were convened regularly as needed. The main output from this coordination mechanism was the African Statistical Yearbook that was produced annually. ECA's ACS undertook capacity development activities in Member States. Current capacity development support to Member States offered by ACS included rebasing gross domestic product, civil registration, gender statistics, population and housing census and national strategies for the development of statistics. At the subprogramme level, ACS helped to map SDGs into ECA's programme of work and refined indicators as part of the working group to mainstream SDGs into ECA programme of work. ECA confirmed that joint initiatives to harmonize statistical methodologies and generate common indicators with development partners were ongoing including the implementation of a strategy to harmonize statistics in Africa. OIOS concluded that ECA through the ACS had taken adequate steps to develop the indicator framework to support follow-up and review of SDGs and targets.

ECA needed to implement the enterprise risk management framework to complement the mainstreaming of SDGs in its programme of work

28. The United Nations Secretariat promulgated a policy and framework on enterprise risk management, which defined a consistent methodology for assessing, monitoring and managing risks.

29. ECA had not fully implemented the policy and framework although its annual business plan template includes a statement on anticipated risks and mitigation strategies for subprogrammes, and divisional managers indicated that they were aware of the risks and opportunities facing their subprogrammes and considered them when preparing annual work plans and progress reports. Therefore, while ECA had conducted risk assessments for a few business areas, such as for the selection and engagement of implementing partners and the Africa Hall and visitors centre construction projects, ECA had not developed formal risk registers, risk treatment and response plans and ongoing risk reporting for its subprogramme activities. Similarly, there was no office or division within ECA tasked with implementing the risk management framework.

30. Without fully implementing the framework, ECA may not be mitigating its risks adequately which could impact the achievement of its objectives, including those related to Agenda 2063 and 2030 Agenda for Sustainable Development.

(4) ECA should implement the organizational enterprise risk management framework and assign an organizational unit the responsibility for coordinating the task.

ECA accepted recommendation 4. Recommendation 4 remains open pending receipt of evidence of implementation of the organizational enterprise risk management framework.

C. Programming and prioritization of technical cooperation projects

Technical cooperation activities were linked to SDGs

31. ECA programme and project management policies and procedures manual defines the various roles, responsibilities and accountabilities of its substantive divisions in identifying and selecting projects. For Development Account funded projects, DESA, as programme manager, oversaw the process for selection and approval of such projects, and provided guidance to ECA in its selection process.

32. OIOS reviewed a sample of 5 projects funded from extrabudgetary resources valued at \$670,803 out of a total of 10 projects valued at \$1,627,086, and 6 projects funded from the Development Account valued at \$3,421,141 out of a total of 14 projects valued at \$6,258,660. The programming and selection of the projects were in accordance with the ECA project manual and project activities were linked to SDGs as demonstrated in the project documents. For example, the project for strengthening capacities for evidence-based implementation and follow-up on SDGs and Agenda 2063 in Gambia, Ghana, Mauritania and Sierra Leone, with a budget of \$750,000 was linked to Goal 17: strengthen the means of implementation and revitalize the global partnership. OIOS concluded that the identification and selection of capacity development projects was in conformity with the project management policies and procedures manual, and reviewed projects were linked to the 2030 Agenda for Sustainable Development.

D. Resource mobilization strategy

ECA needed to strengthen the capacity for resource mobilization activities

33. Resource mobilization is coordinated by the Partnerships and Resource Mobilization Section (PRMS) of SPOQD. According to the organigram, the Section is headed by a Chief at the P-5 level who reports to the Director of SPOQD. He is assisted by four staff – 1 P-4, 2 P-3 and 1 general service.

34. In April 2016, ECA developed a resource mobilization strategy that was anchored on deepening engagement with its current 22 funding partners and expanding its funding base through outreach with new partners. The strategy was contextualized by the adoption of the 2030 Agenda for Sustainable Development; the Addis Ababa Action Agenda that aligns all financing flows and policies with economic, social and environmental policies; and the adoption of a global climate agreement. It included 11 recommendations aimed at making resource mobilization more forward looking, strategic and proactive.

35. The strategy noted that the small size of PRMS had limited the resource mobilization function to administrative activities only. OIOS also noted that a P-4 position had been vacant for almost 2½ years when the incumbent took a temporary position as officer-in-charge of a related section. The P-3 incumbent also took a temporary post in another section and a request for replacement was not authorized. Consequently, the Section did not have adequate staffing capacity to mobilize, administer and forge

strategic partnerships with donors and implementing partners as recommended in the resource mobilization strategy.

(5) ECA should take steps to fill vacant posts and strengthen the capacity of the Partnership and Resource Mobilization Section to deliver the resource mobilization strategy.

ECA accepted recommendation 5 and stated that it would be implemented after the restructuring of the secretariat and required timeline for on boarding the new P-4. Recommendation 5 remains open pending confirmation that vacant posts have been filled.

ECA needed to implement the programme management accountability framework to improve project delivery and maintain donor confidence

36. According to the report of the Secretary-General on repositioning the United Nations development system to deliver on the 2030 Agenda (A/72/124), the United Nations development system must earn the trust required to mobilize more funding by being efficient, accountable and transparent in the utilization of funds.

37. ECA's extrabudgetary resources proposed for the 2016-2017 biennium amounted to \$51.7 million, representing 24.5 per cent of its total proposed budget. The fund utilization rate for extrabudgetary resources was relatively low, standing at 56 per cent in 2016 and 62 per cent in 2017. This resulted in the following:

- a) **No-cost extensions.** There were 13 and 7 no-cost extensions in 2016 and 2017, respectively. No-cost extensions limited ECA's ability to access additional funding from the concerned donors and initiate new programme activities due to unutilized fund balances.
- b) **Funds returned to donors due to inability to fully utilize them as agreed.** A consultant's report on ECA's resource mobilization strategy issued in April 2016 indicated that in biennium 2014-2015 and in the first three months of 2016, ECA returned \$7.4 million to eight donors, including \$6.2 million to a single partner. In 2016, \$663,781 was returned to seven funding partners, out of total contributions of \$9.85 million. In 2017, \$177,467 was returned to two funding partners from total contributions of \$9.98 million.

38. ECA could lose donor confidence if it continues to request for no-cost extensions and return funds to donors. Although ECA developed a programme accountability framework in its Programme and Project Management Manual issued in July 2017 to improve project delivery rates, it had yet to fully implement it.

(6) ECA should implement its programme management accountability framework and hold managers accountable for improving efficiencies in project delivery.

ECA accepted recommendation 6. Recommendation 6 remains open pending receipt of evidence that the programme accountability framework has been implemented.

IV. ACKNOWLEDGEMENT

39. OIOS wishes to express its appreciation to the management and staff of ECA 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 the mainstreaming of Sustainable Development Goals into the Economic Commission for Africa programme of work

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	ECA should strengthen the mechanism to provide strategic oversight and coordination to the mainstreaming of Sustainable Development Goals into its programme of work and develop a strategic implementation plan.	Important	O	Submission of evidence of the establishment of a mechanism to provide strategic oversight and coordination to the mainstreaming of SDGs into ECA's programme of work.	31 March 2019
2	ECA should prepare a plan to operationalize the statement of collaboration and related action points agreed with the United Nations Development Group for effectively supporting Member States in the implementation of the 2030 Agenda for Sustainable Development.	Important	O	Submission of an operations plan to operationalize the statement of collaboration between ECA and the United Nations Development Group.	31 March 2019
3	ECA should develop and implement an effective advocacy and outreach plan on voluntary national reviews to encourage more Member States to develop their capacity and participate in the process.	Important	O	Submission of evidence of implementation of an effective advocacy and outreach plan on VNRs.	31 August 2019
4	ECA should implement the organizational enterprise risk management framework and assign an organizational unit the responsibility for coordinating the task.	Important	O	Submission of the evidence of implementation of the organizational enterprise risk management framework.	31 December 2018
5	ECA should take steps to fill vacant posts and strengthen the capacity of the Partnership and Resource Mobilization Section to deliver the resource mobilization strategy.	Important	O	Confirmation that all vacant posts have been filled.	31 December 2019
6	ECA should implement its programme management accountability framework and hold managers accountable for improving efficiencies in project delivery.	Important	O	Submission of evidence that the programme accountability framework has been implemented.	31 December 2019

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.

³ C = closed, O = open

⁴ Date provided by ECA in response to recommendations.

APPENDIX I

Management Response

Menelik II Ave.
P.O. Box 3001
Addis Ababa, Ethiopia

tel.: (+251) 11 5445000
fax: (+251) 11 5514416
web: www.uneca.org

p.1/1



United Nations
Economic Commission for Africa

INTEROFFICE MEMORANDUM

To: Ms. Muriette Lawrence-Hume
Chief, New York Audit Service
Internal Audit Division, OIOS

Date: 26 July 2018
Ref: SPOQD/18/07/0166

Law

From: Ingrid Cyimana, Director
Strategic Planning and Operational Quality
Divisions (SPOQD)

Subject: Draft report on an audit of the mainstreaming of Sustainable Development Goals into the Economic Commission for Africa programme of work (Assignment No. AN2018/710/02)

In reference to interoffice memorandum (Ref: OIOS-2018-01182) dated 3 July 2018 on the above subject, we are pleased to enclose ECA's management response where we have accepted all important recommendations.

We would like to take this opportunity to thank the OIOS auditors team for their effective collaboration with the Commission.

Thank you.

cc: - Mr. Carlos Haddad, Director, Division of Administration, ECA
Ms. Eskedar Nega, Chief of Evaluation Section, ECA
Ms. Aida Opoku-Mensah, Special Advisor to the Executive Secretary on Special Initiatives, ECA
Mr. Tilchand Acharya, Chief, Field Audit Section, OIOS
Ms. Cynthia Avena-Castillo, Professional Practices Section, Internal Audit Division, OIOS

Management Response

Audit of the mainstreaming of Sustainable Development Goals into the Economic Commission for Africa programme of work

Rec. no.	Recommendation	Critical/ Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	ECA should strengthen the mechanism to provide strategic oversight and coordination to the mainstreaming of Sustainable Development Goals into its programme of work and develop a strategic implementation plan.	Important	Yes	Individual will be identified once the current reform / restructuring in ECA is finalized	March 2019	-
2	ECA should prepare a plan to operationalize its role in the implementation of statements and related action points agreed with the United Nations Development Group and African Union Commission for effectively supporting Member States in the implementation of the 2030 Agenda for sustainable development.	Important	Yes on the part related to the implementation of the UNDG/ Regional Commissions statement of collaboration	Same as for recommendation 1	March 2019	The implementation plan for the MOU between AU and UN has been finalized and shared with OIOS. ECA therefore recommends that the recommendation be reformulated to just focus on the UNDG/ Regional Commissions statement of collaboration
3	ECA should develop and implement an effective advocacy and outreach plan on voluntary national reviews to encourage more Member States to develop their capacity and participate in the process.	Important	Yes	Mrs Fatima Denton, Director of Special Initiative Division	August 2019	With regard to paragraph 20, please change "all divisions" to ECA
4	ECA should implement the organizational enterprise risk management framework and assign an organizational unit the responsibility for coordinating the task.	Important	Yes	Mrs Josephine Ulimwengu, Chief Programme Planning and Budget Section	December 2018	-

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.

Management Response

Audit of the mainstreaming of Sustainable Development Goals into the Economic Commission for Africa programme of work

Rec. no.	Recommendation	Critical!/ Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
5	ECA should take steps to fill vacant posts and strengthen the capacity of the Partnership and Resource Mobilization Section to deliver the resource mobilization strategy.	Important	Yes	Mr Marlon Lezama, Chief Partnership and Resource Mobilization Section	-	After the implementation of the revised structure of the Commission and the required timeline for on-boarding of the new P4 Currently we are not in a position to give a definitive deadline.
6	ECA should implement its programme management accountability framework and hold managers accountable for improving efficiencies in project delivery.	Important	Yes	Mrs Ingrid Cyimana, Director Strategic Planning and Operational Quality Division	December 2019	-