



INTERNAL AUDIT DIVISION

REPORT 2025/096

Audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system

DCO needed to strengthen its strategic and annual work planning, monitoring and reporting processes to further enhance coherence and coordination

**30 December 2025
Assignment No. AN2023-410-01**

Audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system (RC system). The objective of the audit was to assess the adequacy and effectiveness of the RC system's strategic and annual work planning, monitoring, and reporting processes. The audit covered the period from January 2022 to September 2025 and included: (a) strategic planning and results framework; and (b) annual work planning, monitoring and reporting.

The Development Coordination Office (DCO) provided the RC system with strategic oversight and policy guidance, with the five regional hubs offering tailored, real-time support to resident coordinator offices. Additionally, DCO implemented temporary measures to address chronic funding shortfalls. However, some shortcomings were identified in the strategic and annual work planning process, including a fragmented approach to planning, unclear roles and accountability within the multi-annual results framework and between DCO's regional offices and headquarters, and incomplete or outdated information in the UN-Info platform.

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

- Bring together the essential elements of a strategic plan, including a clearly defined vision, mission, strategic objectives, and implementation enablers, in developing the next resident coordinator system multi-annual results framework.
- Advocate for the RC system multi-annual results framework to be strengthened by clearly assigning accountability for all performance indicators and shared outputs.
- Enhance data governance and oversight in coordination with stakeholders to keep UN-Info updated with accurate, complete, and current information to support reliable monitoring, reporting, and decision-making.
- Clarify the respective authority and roles of headquarters and regional offices to ensure alignment and prevent duplication, and update and formally disseminate regional offices' terms of reference.
- Institute centralized oversight of work plan implementation and enhance standardized procedures and tools for tracking performance.

DCO accepted four recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I. However, DCO did not accept the recommendation regarding data governance and oversight of the UN-Info platform. OIOS considers this recommendation essential to maintaining UN-Info as an authoritative source of information for reporting, among other things, on progress against the multi-annual results framework to Member States and other stakeholders. OIOS closed this recommendation based on DCO's acceptance of the residual risks. This unaccepted recommendation may be reported to the General Assembly in the OIOS annual report.

CONTENTS

I. BACKGROUND	1-2
II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY	2-3
III. AUDIT RESULTS	3-8
A. Strategic planning and results framework	3-6
B. Annual work planning, monitoring and reporting	7-8
IV. ACKNOWLEDGEMENT	8
ANNEX I Status of audit recommendations	
APPENDIX I Management response	

Audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system (RC system).
2. The RC system comprises resident coordinators, resident coordinator offices (RCOs), and the Development Coordination Office (DCO) in New York with five regional offices (Africa, Arab States, Europe and Central Asia, Asia and the Pacific, and Latin America and the Caribbean). As of 15 July 2025, there were 130 resident coordinators and 132 RCOs covering 162 countries and territories.
3. The aim of the RC system is to accelerate progress toward the Sustainable Development Goals (SDGs) by coordinating the United Nations system and fostering collaboration through knowledge sharing and partnerships.
4. RC system operations are guided by General Assembly resolution 72/279 on the repositioning of the United Nations development system (UNDS) in the context of the quadrennial comprehensive policy review of operational activities for the development of the United Nations system. The resolution calls for a reinvigorated, empowered, independent, and adequately resourced RC system,¹ with DCO performing managerial and oversight roles.
5. The Economic and Social Council (ECOSOC) exercises intergovernmental oversight of the RC system through reviewing the system's performance, accountability, and coherence in supporting national development priorities and the 2030 Agenda. It considers the Secretary-General's annual reports on UNDS reforms and DCO and provides strategic guidance on the RC system's governance.
6. The United Nations Sustainable Development Group (UNSDG) serves as a high-level forum to guide, support, track and oversee the coordination of development operations. It is composed of the executive heads of the 36 UNDS entities and is chaired by the Deputy Secretary-General (DSG), who reports annually to ECOSOC. In April 2022, in response to General Assembly resolution 76/4, the UNSDG Chair presented to ECOSOC a results framework with multi-annual performance indicators and targets for the RC system, including its funding model. The results framework, presented as an annex to the UNSDG Chair report E/2022/54, outlined the strategic objectives, outcomes, and corporate outputs of the RC system, together with targets to be achieved by 2025.
7. The key roles of DCO include: (a) managing and overseeing the RC system to ensure it operates effectively at the global, regional and country levels; (b) providing substantive guidance and support to resident coordinators to ensure high-quality programming through cooperation frameworks, in addition to daily backstopping of RCOs; and (c) providing secretariat services to UNSDG.
8. Pursuant to General Assembly resolution 72/279, the RC system is funded through three streams: (a) a 1 per cent coordination levy on tightly earmarked non-core contributions to UNDS-related activities; (b) cost-sharing arrangements among UNSDG entities; and (c) Member States' voluntary contributions.

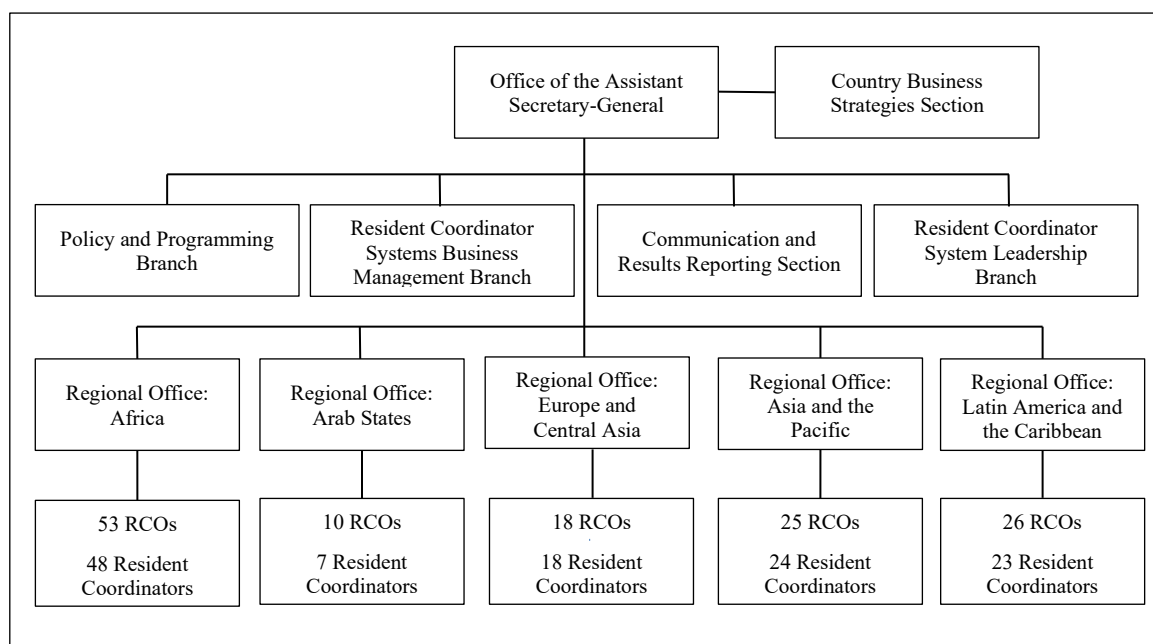
¹ The substantive mandates of RC system originate from General Assembly resolution 70/1 on the 2030 Agenda for Sustainable Development

These funds are managed under the RC system special-purpose trust fund (SPTF).² Resource requirements for the period 2023 to 2025³ were estimated at \$282 million per year, comprising \$50.3 million from the 1 per cent coordination levy, \$77.5 million from UNSDG cost-sharing, and \$154 million from voluntary contributions. In addition, through General Assembly 79/258, the RC system was granted a commitment authority of \$53 million in 2025. The SPTF provides funding for staff posts and non-post resources, including travel, hospitality, supplies and other staff-related operating costs. Staff costs included five core professional functions supporting each RCO.

9. Annual work planning processes for the RC system are undertaken using the DCO SmartPlanner, an internally developed online tool, which captures activities and related budget amounts aligned to the outputs and outcomes of the RC system multi-annual results framework. DCO also manages UN-Info, a digital platform used by United Nations country teams to plan, monitor, and report on their development activities in support of the SDGs and the 2030 Agenda.

10. DCO is headed by an Assistant Secretary-General who reports to the DSG. There were 1,287 authorized posts for the RC system in 2025, as shown in figure 1.

Figure 1: RC system organizational structure



Source: Compiled from proposed programme budget for 2025 (A/79/6 (Sect.1))

11. Comments provided by DCO are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

12. The objective of the audit was to assess the adequacy and effectiveness of the RC system’s strategic and annual work planning, monitoring and reporting processes.

² <https://unsdg.un.org/SPTF>

³ A/78/6 (Sect. 1) and A/79/6 (Sect.1): Tables 1.155

13. This audit was included in the 2024 risk-based work plan of OIOS due to the risks faced by the RC system in planning and delivering its mandate.

14. OIOS conducted this audit from August 2024 to October 2025. The audit covered the period from 1 January 2022 to 30 September 2025. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in the following areas: (a) strategic planning and results framework; and (b) annual work planning, monitoring and reporting.

15. The audit methodology included: (a) interviews with relevant staff in DCO at headquarters and regional offices; (b) review of the multi-annual results framework; (c) review of a sample of annual work plans (AWPs) of DCO organizational units and RCOs and other relevant documents; and (d) administration of a questionnaire among 132 heads of RCOs.

16. To assess the reliability of data, OIOS reviewed the outputs of the DCO SmartPlanner and UN-Info platform and assessed the data for accuracy and completeness. OIOS identified some gaps in the UN-Info platform, which is a primary source of data for monitoring the multi-annual results framework (further detailed in paragraphs 29 to 31).

17. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

A. Strategic planning and results framework

Need to integrate strategic planning elements into a consolidated framework

18. The United Nations strategic planning guide for managers requires all offices and departments to adopt the most effective approach in developing a strategy for their programmes and use the strategy to communicate with and direct staff members in their work. The guide provides practical techniques and insights for managers to effectively align their activities with the Organization's goals and improve overall efficiency.

19. DCO did not finalize a strategic plan or consolidate its strategic planning documents. In February 2021, DCO drafted a strategic plan based on a desk review of early implementation of the RC system and annual programme budget results. The plan was developed in consultation with resident coordinators, heads of RCOs, DCO senior management team (including regional directors), and key United Nations Secretariat offices, such as the Results-Based Management Section in the Department of Management Strategy, Policy and Compliance. It was not finalized due to Member States' specifications and in November 2021, General Assembly resolution 76/4 requested that the UNSDG Chair submit a results framework to ECOSOC. The framework was to outline the high-level objectives, outcomes, and outputs of the reinvigorated RC system, as part of regular annual reporting, to ensure accountability to Member States. Accordingly, the DSG provided direction to re-focus the draft strategic plan into a results framework with multi-annual performance indicators and targets for the RC system.

20. The resulting RC system multi-annual results framework outlined 3 strategic objectives, 10 outcomes, and 28 corporate outputs, each with performance indicators and targets. The objectives of the framework were to: (a) strengthen RC system leadership; (b) facilitate convening and partnerships to deliver SDG policy and financing solutions; and (c) enhance management of the RC system. The multi-annual results framework indicated the 2019 baselines for various indicators and set targets for 2025. It was

reviewed by Member States and formally approved by ECOSOC in resolution 2023/31 of August 2023, which affirmed its relevance and legitimacy.

21. Nonetheless, OIOS is of the view that, in addition to the multi-annual results framework, there is a need for a comprehensive strategic planning framework for the RC system, which would consolidate essential components of a strategic plan, including:

- (a) Vision, mission, and values to guide strategic direction and decision-making.
- (b) Situational analysis, including strengths, weaknesses, opportunities and threats, to inform RC system priorities based on internal and external factors.
- (c) Implementation enablers such as staffing, processes, partnerships, data systems, and infrastructure.

22. DCO indicated that these elements were already captured across various existing documents. Consolidating them into a unified, accessible framework or cross-referenced guide would enhance their strategic coherence, improve operational planning, support more effective performance monitoring, and enhance DCO's ability to guide decision-making and resource allocation for the RC system. This can be done in conjunction with the development of the next RC system results framework, which will come into effect in 2026. The strategic planning guide for managers may be used as a reference to ensure alignment with United Nations requirements.

(1) DCO should, in developing the next resident coordinator system multi-annual results framework, bring together the essential elements of a strategic plan, including a clearly defined vision, mission, strategic objectives, and implementation enablers.

DCO accepted recommendation 1.

There was a need to clarify accountability for performance indicators in the multi-annual results framework

23. The multi-annual results framework did not assign clear accountability for performance indicators, making it difficult to determine responsibility for specific outcomes. While DCO was administering the results framework, including: (a) providing the required guidance to support implementation of outputs; (b) collecting and collating relevant data from applicable sources; and (c) preparing annual reports to ECOSOC, it was leading only 16 (or 64 per cent) of the 28 outputs in the framework, with accountability for the remaining resting within the wider UNSDG as they required system-wide collaboration.

24. The DCO Communications and Results Reporting Section, in coordination with relevant branches and units within DCO, compiled annual results against the indicators for inclusion in the UNSDG Chair's report on DCO. However, the performance assessments lacked clarity regarding indicators that require joint effort, with no clear accountability for shared outputs in areas such as the preparation of key UNCT documents (e.g., cooperation frameworks and common country analyses) and the efficiency agenda (e.g., common premises). Furthermore, while the RC system can enable, facilitate, and influence many outcomes, it does not control government decisions and perceptions, or collaboration and external partnerships, which the indicators also seek to measure.

(2) DCO should advocate to the Economic and Social Council to strengthen the resident coordinator system multi-annual results framework by clearly assigning accountability for all performance indicators and shared outputs.

DCO accepted recommendation 2.

DCO took steps to address the impacts of chronic funding shortfalls on the RC system’s strategic planning

25. General Assembly resolution 76/4 on the reinvigorated RC system emphasized that adequate, predictable, and sustainable funding was essential for an effective and accountable RC system aligned with national priorities. However, from 2020 to 2024, the RC system continued to experience funding shortfalls, with voluntary contributions often falling short by 40 to 55 per cent, as shown in table 1. The funding shortfall reached a peak of \$85 million in 2022.

Table 1: Budget shortfalls by funding source from 2020 to 2024 (in millions of United States dollars)

Year	Levy				UNSDG cost-sharing				Voluntary contributions			
	Budget	Received	Funding gap	Per centage	Budget	Received	Funding gap	Per centage	Budget	Received	Funding gap	Per centage
2020	50.3	40.4	9.9	20%	77.5	77.5	0	0.0%	154	85.9	68.1	44%
2021	50.3	40.3	10	20%	77.5	77.5	0	0.0%	154	92.2	61.8	40%
2022	50.3	52.3	-2	-4%	77.5	77.3	0.2	0.3%	154	68.9	85.1	55%
2023	50.3	60.8	-10.5	-21%	77.5	77.3	0.2	0.3%	154	89.6	64.4	42%
2024	50.3	36.9	13.4	27%	77.5	77.3	0.2	0.3%	154	87.9	66.1	43%

Source: Report of the Chair of the United Nations Sustainable Development Group: E/2025/61

26. The shortfalls led to the operational decision to freeze recruitment and reduce allocations to 90 RCO offices. As of October 2024, 160 RC posts (14 per cent) were vacant, including 13 per cent of head of RCO and 7 per cent of resident coordinator positions. The funding gap also constrained travel, procurement, and learning initiatives. Ongoing training and support for resident coordinators, especially those who also serve as humanitarian coordinators or deputy special representatives of the Secretary-General, were impacted.

27. To mitigate operational disruptions, DCO introduced a flexible resource allotment funding approach in 2023-2024 to support affected RCOs. This allowed for a temporary reallocation of funds to hire consultants and engage short-term capacities. DCO also issued revised guidelines and standardized templates to facilitate the implementation of strategic vacancy management.

28. In addition, the Secretary-General proposed revised 2024 budget estimates to the General Assembly (A/78/753), including a proposal to convert the source of funding of \$145.2 million, covering 801 posts, from voluntary to regular budget funding. In response, General Assembly resolution 79/258 authorized interim funding for the RC system for commitments up to \$53 million from assessed contributions for 2025, pending a comprehensive report on RC system financing and governance at its eighty-first session. DCO indicated that it was working to meet these requirements.

Need to ensure the UN-Info platform contains accurate, up-to-date, and comprehensive data

29. Data stewardship is the practice of managing and overseeing an organization's data assets to ensure their quality, security, integrity, and compliance throughout their lifecycle. It involves assigning accountability for data-related tasks, maintaining data definitions and quality rules, and ensuring that data is used and protected in accordance with established policies and standards. In addition, multi-annual results monitoring data must be accurate, consistent, complete, and reliable to support evidence-based decision-making.

30. Several indicators in the multi-annual results framework relied on data extracted from the UN-Info platform, managed by DCO. The platform was populated through direct inputs from United Nations system entities on their development activities, funding and progress toward SDGs using standardized frameworks.

DCO was responsible for coordinating with entities on the data it collects on behalf of the system and ensuring regular updates to UN Info.

31. However, the UN-Info portal lacked comprehensive and up-to-date information for certain countries. Specifically, for some countries, key documents such as cooperation frameworks, common country analyses, or United Nations country results reports were either missing, or outdated versions were maintained on the platform. This was due to inconsistent data-entry practices across the United Nations system entities. There was no evidence that DCO was working with United Nations country teams to address data gaps and to ensure that the information in UN-Info is kept up to date. The absence or obsolescence of documents and data entries may undermine the completeness, accuracy, and reliability of the data feeding into the multi-annual results framework, potentially affecting the accuracy of the reported performance indicators and decision-making.

(3) DCO should, in coordination with relevant stakeholders, enhance data governance and oversight to ensure the UN-Info platform is regularly updated with accurate, complete, and current information, especially key strategic documents.

DCO did not accept recommendation 3 and stated that it does not have full control over updating UN-Info. UN-Info is used for United Nations system-wide reporting. The gaps and outdated information undermine transparency, reliability and accountability. Given DCO's roles and responsibilities as the system owner, OIOS considers the recommendation essential to maintaining UN-Info as an authoritative source of information for Member States and other stakeholders. OIOS closed this recommendation based on DCO's acceptance of the residual risks. This unaccepted recommendation may be reported to the General Assembly in the OIOS annual report.

Need to clarify the roles and responsibilities of regional offices for more effective strategic planning

32. General Assembly resolution 72/279 mandates DCO to assume managerial and oversight responsibilities for the RC system. The terms of reference for regional offices were drafted in 2021 but not widely disseminated. Interviews with DCO regional team leaders revealed a lack of awareness of the terms of reference and uncertainty about the roles and authority of regional offices in overseeing and supporting RCOs in their regions. This resulted in fragmented planning and inconsistent support and oversight of RCOs in their annual work planning processes, as well as in their approaches to regional integration efforts and in how they channeled issues and feedback to DCO headquarters.

33. In addition, the regional offices' staff interviewed stated that there was unclear delineation of roles between the regional offices and DCO headquarters in some areas, including: (a) facilitating knowledge-sharing among resident coordinators and RCOs; (b) disseminating global initiatives (e.g., the Pact for the Future); and (c) convening and supporting communities of practice.

(4) DCO should take steps to strengthen its strategic planning process by: (a) clarifying authority and roles between its headquarters and regional offices to ensure strategic alignment and prevent duplication; and (b) updating and formally disseminating regional offices' terms of reference.

DCO accepted recommendation 4.

B. Annual work planning, monitoring and reporting

DCO took action to improve oversight of the development of annual work plans

34. DCO and RCOs used AWP to operationalize the results framework, enhance accountability, and align with various strategic planning documents. The AWP outlined short-term objectives, outputs, and activities.

35. Each year, DCO ASG issued comprehensive guidance for integrated planning at the global, regional, and country levels. This included: (a) webinars to launch the planning cycle; (b) methodological notes with examples and templates; and (c) instructions for preparing, submitting, and approving AWP and budgets.

36. Work planning was conducted using DCO's in-house tool, SmartPlanner, which supported detailed planning and budgeting across units, linking strategic outcomes with resource needs. The tool was prepopulated with various activities supporting the delivery of the multi-annual results framework, and DCO units and RCOs were required to select relevant activities and input timeframes for completion, leads, partners, gender markers, budget, and funding sources. The entries were approved by RCO heads or DCO section chiefs, with final consolidation at DCO headquarters. However, the planning process lacked clarity and centralized oversight of AWP, leading to incoherent activity selection across DCO organizational units and RCOs and alignment with strategic priorities.

37. In addition to the prepopulated activities, DCO units and RCOs could add custom activities to support planned outputs, but OIOS found inconsistencies across units with similar mandates, such as regional offices. While the operating context may result in differences in some activities, the interviewed units indicated that more explicit guidance on core activities at global, regional, and country levels would help streamline annual planning. Further, 94 per cent of respondents to the OIOS questionnaire recommended improvements, including clearer guidance, broader consultation, and feedback on prior planning cycles.

38. DCO indicated that it established a cross-functional team in 2025 to review AWP; therefore, OIOS did not make a recommendation.

DCO needed to strengthen the monitoring and reporting processes of RC system results

39. DCO and RCO work plans were required to be monitored periodically by resident coordinators, regional directors and DCO headquarters branch chiefs.

40. While accountability was embedded at the organizational unit level, the following gaps in monitoring and reporting were noted:

- (a) AWP monitoring practices were inconsistent. For instance, organizational units at the DCO headquarters monitored only a small fraction of planned activities in SmartPlanner, while one RCO monitored none of its 38 planned activities, and another RCO monitored all its 63 planned activities.
- (b) Twenty-five of the 71 questionnaire respondents (or 35 per cent) indicated they used Excel spreadsheets to monitor planned activities in AWP, which were prone to errors and data loss. Some interviewed organizational units did not retain AWP monitoring records.

- (c) Work plan implementation was not centrally reviewed by DCO headquarters to ensure alignment with strategic priorities.

41. Although SmartPlanner included a monitoring function, it was not widely used, missing an opportunity to standardize performance tracking. Future enhancements to SmartPlanner are expected to strengthen tracking and updating of approved work plans.

(5) DCO should strengthen the annual work planning, monitoring and reporting processes by: (a) establishing centralized oversight of work plan implementation; and (b) enhancing standardized procedures and tools for tracking performance.

DCO accepted recommendation 5.

IV. ACKNOWLEDGEMENT

42. OIOS wishes to express its appreciation to the management and staff of DCO for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
1	DCO should, in developing the next resident coordinator system multi-annual results framework, bring together the essential elements of a strategic plan, including a clearly defined vision, mission, strategic objectives, and implementation enablers.	Important	O	Receipt of the consolidated framework integrating strategic planning documents for the RC system.	31 December 2026
2	DCO should advocate to the Economic and Social Council to strengthen the resident coordinator system multi-annual results framework by clearly assigning accountability for all performance indicators and shared outputs.	Important	O	Documented evidence of the outcome of consultations with ECOSOC on assigning accountability for all performance indicators and shared outputs in the RC system multi-annual results framework.	31 December 2026
3	DCO should, in coordination with relevant stakeholders, enhance data governance and oversight to ensure the UN-Info platform is regularly updated with accurate, complete, and current information, especially key strategic documents.	Important	C	Closed without implementation.	N/A
4	DCO should take steps to strengthen its strategic planning process by: (a) clarifying authority and roles between its headquarters and regional offices to ensure strategic alignment and prevent duplication; and (b) updating and formally disseminating regional offices' terms of reference.	Important	O	Receipt of evidence that DCO has clearly defined and communicated the respective authority and roles of headquarters and regional offices and updated and formally disseminated the terms of reference for all regional offices.	31 December 2026
5	DCO should strengthen the annual work planning, monitoring and reporting processes by: (a) establishing centralized oversight of work plan	Important	O	Receipt of evidence that DCO has established centralized oversight of work plan implementation and has developed,	31 December 2026

⁴ 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.

⁵ 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.

⁶ Please note the value C denotes closed recommendations, whereas O refers to open recommendations.

⁷ Date provided by DCO in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system

Rec. no.	Recommendation	Critical ⁴ / Important ⁵	C/ O ⁶	Actions needed to close recommendation	Implementation date ⁷
	implementation; and (b) enhancing standardized procedures and tools for tracking performance.			disseminated, and is consistently using standardized procedures and tools to track performance.	

APPENDIX I

Management Response

Management Response

Audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	DCO should, in developing the next resident coordinator system multi-annual results framework, bring together the essential elements of a strategic plan, including a clearly defined vision, mission, strategic objectives, and implementation enablers.	Important	Yes	DCO Director	31.12.2026	
2	DCO should advocate to the Economic and Social Council to strengthen the resident coordinator system multi-annual results framework by clearly assigning accountability for all performance indicators and shared outputs.	Important	Yes	DCO Director	31.12.2026	
3	DCO should, in coordination with relevant stakeholders, enhance data governance and oversight to ensure the UN-Info platform is regularly updated with accurate, complete, and current information, especially key strategic documents.	Important	No			DCO maintains its previous position: This recommendation puts the responsibility on DCO which does not have full control over the process so cannot accept.
4	DCO should take steps to strengthen its strategic planning process by: (a) clarifying authority and roles between its headquarters and regional offices to ensure strategic alignment and prevent duplication; and (b) updating and formally	Important	Yes	DCO Director	31.12.2026	Recommendations 4 and 5 are very closely linked and would benefit from consolidation.

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

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

Management Response

Audit of the strategic and annual work planning, monitoring and reporting processes for the operation of the resident coordinator system

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	disseminating regional offices' terms of reference.					
5	DCO should strengthen the annual work planning, monitoring and reporting processes by: (a) establishing centralized oversight of work plan implementation; and (b) enhancing standardized procedures and tools for tracking performance.	Important	Yes	DCO Director	31.12.2026	Recommendations 4 and 5 are very closely linked and would benefit from consolidation.