Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2025/040

Audit of implementation and use of the Umoja Strategic Planning, Budgeting and Performance Management solution

While DMSPC made progress in implementing and mainstreaming some modules of the solution, inadequate guidance on results-based management and tracking of user requests for enhancements limited their effectiveness for performance monitoring and reporting

16 September 2025
Assignment No. AH2023-509-01

Audit of implementation and use of the Umoja Strategic Planning, Budgeting and Performance Management solution

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of implementation and use of the Umoja Strategic Planning, Budgeting and Performance Management (SPPM) solution. The objective of the audit was to assess the extent to which Secretariat entities used relevant modules in the solution for programme monitoring, reporting and decision-making. The audit covered the period from January 2020 to June 2024 and included a review of the: (a) implementation of SPPM modules; and (b) use of SPPM modules for performance monitoring and reporting.

The SPPM solution comprises the Business Planning and Consolidation module, Strategic Management Application (SMA) and the Integrated Planning, Management and Reporting (IPMR) module. DMSPC deployed all the functionalities in the SPPM solution by December 2020, established teams to support the implementation of SMA and IPMR and launched the Umoja Self-Service Analytics platform to enhance performance monitoring and reporting. However, the IPMR module was not being fully utilized by entities for project planning, which limited subsequent performance monitoring and reporting. Gaps in the implementation of results-based management (RBM), including availability of comprehensive guidance materials and training of staff, impacted the formulation of programme results and performance measures in SMA.

The SMA and IPMR modules did not have adequate functionalities to capture all performance data and generate enriched programme and project performance reports while the requests from entities for system enhancements of SPPM modules were not centrally recorded and tracked. Furthermore, there was inadequate data analytics capacity to develop sufficient data models for increased data availability and enhanced visualization.

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

- Develop a plan to foster effective use of IPMR by Secretariat entities.

- Review and streamline guidance on RBM, incorporating best practices from other United Nations system organizations.

- Develop a plan for comprehensive capacity-building of relevant staff on RBM.

- Clarify and disseminate procedures for submitting requests for system enhancements to modules of the SPPM solution.

- Improve the ability of SMA to generate all legislatively required performance reporting documents for the support account performance report; and expand the monitoring functionality in the IPMR module.

DMSPC accepted the recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

CONTENTS

Audit of implementation and use of the Umoja Strategic Planning, Budgeting and Performance Management solution

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of implementation and use of the Umoja Strategic Planning, Budgeting and Performance Management (SPPM) solution.

2. In its resolution 74/271, the General Assembly requested the Secretary-General to continue his efforts to strengthen the implementation of results-based management (RBM) by shifting towards a culture of results in the Secretariat. This required the Secretariat to strengthen the link between results and the use of resources by providing managers with better tools to proactively manage programme delivery. As part of Umoja Extension 2 (UE2), the Department of Management Strategy, Policy and Compliance (DMSPC) launched the SPPM solution in September 2018 to provide substantive managers with the tools necessary to proactively manage programme performance.

3. The SPPM solution is intended to support the implementation of RBM by enabling better planning, execution and monitoring, and reporting on programme delivery, and linking different elements of programme plans to resource utilization. The solution is composed of three key components:

a) The Business Planning and Consolidation module (BPC): Launched in January 2019, it facilitates the preparation of entities' budgetary requirements from assessed contributions and improves the reliability of budget estimates.

b) The Strategic Management Application (SMA): Rolled out in May 2020, it serves as the official record for programme plans and results-based budgeting (RBB) frameworks, allowing substantive managers to track and document progress towards results.

c) The Integrated Planning, Management and Reporting module (IPMR): Introduced in December 2020, it offers a comprehensive approach to managing projects, enabling effective resource planning, project monitoring, and risk management, and acts as a system of record for managing voluntary contributions.

4. A project team in the Business Transformation and Accountability Division (BTAD), DMSPC is dedicated to strengthening and streamlining the use of SMA in the United Nations Secretariat. The team is composed of staff from the Results-Based Management Section and led by a staff member at the P4 level who reports directly to the Chief of the Accountability Service within BTAD. The Controller's Office also established a team to temporarily support entities in the rollout of IPMR. Additionally, the Enterprise Resource Planning Solution Division (ERPSD) in DMSPC has the responsibility to improve and support all deployed Umoja solutions. In this regard, ERPSD rolled out the SMA performance dashboard, IPMR Integrated Project Manager's dashboard and Umoja Self-Service Analytics.

5. Comments provided by DMSPC are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

6. The objective of the audit was to assess the extent to which Secretariat entities use SPPM modules in Umoja for programme monitoring, reporting and decision-making.

7. This audit was included in the 2023 risk-based work plan of OIOS due to the importance of the availability of adequate tools for programme performance monitoring and reporting.

8. OIOS conducted this audit from January to December 2024. The audit covered the period from January 2020 to June 2024. Based on an activity-level risk assessment, the audit covered higher and medium risk areas including: (a) implementation of SPPM modules; and (b) use of SPPM modules for performance monitoring and reporting. The review of BPC was limited to its role as the source of data on the consumption of regular and peacekeeping budgetary resources by organizational units, as reflected on the SMA performance dashboard.

9. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documents such as programme plans, RBB frameworks, annual work plans and project performance reports; (c) analytical review of performance data in SMA for 11 sampled entities;[1] (d) sample testing of 93 of 2,181 approved projects in IPMR using a random sampling to determine the extent to which Secretariat entities utilized the system for project planning, monitoring and reporting; and (e) focus group discussions with representatives from the 11 sampled Secretariat entities.

10. To assess the reliability of data pertaining to programme and project implementation, OIOS: (a) tested monitoring data in SMA and IPMR to detect obvious errors in accuracy and completeness; (b) reviewed related documenttion, including performance reports in SMA and IPMR; and (c) collaborated with DMSPC personnel to identify and address any data-related issues. Discrepancies such as missing data, duplicate records, or data entry errors were brought to DMSPC's attention. Based on the review, OIOS determined that the data were sufficiently reliable to address the audit objective.

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

III. AUDIT RESULTS

A. Implementation of SPPM modules

<u>While SMA implementation was progressing well, efforts were needed to mainstream IPMR implementation</u>

12. Building a results-oriented organization is one of the centerpieces of the Secretary-General's management reforms. In February 2022, DMSPC introduced an indicator in the senior managers' compacts on the periodic use of SPPM to monitor progress towards results indicated in entities' approved programme plans for Secretariat departments and offices (RB entities) or RBB frameworks for peacekeeping missions (PKMs). The dedicated project team established by BTAD in March 2022 contributed towards the mainstreaming of SMA, providing training and support to entities. Similarly, the Controller established a temporary team in his office to backstop the development of the IPMR module, help stabilize the use of the system and support its rollout. The status of implementation of the SPPM modules as of September 2024 was as follows:

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[1] Department of Economic and Social Affairs (DESA), Economic and Social Commission for Asia and the Pacific (ESCAP), Multidimensional Integrated Stabilization Mission in the Central African Republic (MINUSCA), United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO), Office for the Coordination of Humanitarian Affairs (OCHA), Office of the Special Adviser on Africa (OSAA), United Nations Environment Programme (UNEP), United Nations Office of Counter-Terrorism (UNOCT), United Nations Office on Drugs and Crime (UNODC), United Nations Office at Nairobi (UNON) and United Nations Support Mission in Libya (UNSMIL).

(a) BPC module

13. Entities effectively used BPC to submit their budget requirements for assessed contributions since 2019. The consumption of these budgetary resources was tracked by organizational unit on the SMA performance dashboard, to establish a link between planned results and resource utilization. The use of BPC by entities for activities funded by voluntary contributions was optional, as it was deemed not prudent to dictate the level of granularity and periodicity for budgeting at the project level. Consequently, only 1 of the 11 sampled entities with voluntary contributions funds (UNODC) was using the module to prepare its budgets for all funding sources.

(b) SMA module

14. As of 30 June 2024, all Secretariat entities (89 RB entities and 12 PKMs) had entered their 2024 programme plans or 2024/25 RBB frameworks in the SMA system. Also, as of 31 December 2024, all 89 RB entities and 12 PKMs had fully updated their results in the module for the three assessment periods within the financial year.

(c) IPMR module

15. In April 2022, DMSPC mandated the use of the IPMR module for projects funded through voluntary contributions. Although 54 out of 60 entities (90 per cent) with extrabudgetary (XB) resources registered their projects in IPMR, they primarily utilized only the basic planning functionalities, entering minimal project data such as project number, title and dates, and generating project codes required to access project funds in Umoja. Essential elements of project logical frameworks, including results, indicators, targets and risks, were largely missing, despite their availability in project documents. Additionally, monitoring and reporting information on project implementation were mostly omitted. Table 1 shows the extent of utilization of the IPMR module among sampled entities.

Table 1: **Budget composition and extent of IPMR utilization among sampled entities as of March 2024**

Entity	**Approved budget for 2023**				**No. of projects recorded**	**IPMR currently used for**
	Assessed budget ($'000)	**Extra-budgetary ($'000)**	**Total budget ($'000)**	**Percentage of XB funding**		
DESA	85,814	82,368	168,182	49%	135	Planning only
ESCAP	54,312	23,705	78,017	30%	233	Planning only
OCHA	18,544	387,740	406,284	95%	540	Pilot. No target date for full implementation
OCT	5,988	61,604	67,592	91%	85	Planning only
OSAA	8,272	652	8,924	7%	6	Used for voluntary and assessed contributions, except staff
UNEP	22,827	413,260	436,087	95%	1,587	Planning and monitoring
UNODC	21,867	330,595	352,461	94%	379	Planning, monitoring and reporting
UNON	16,657	23,252	39,909	58%	11	Pilot. No target date for full implementation
UNSMIL	88,432	n/a	88,432	n/a	2	Pilot. No target date for full implementation
MINUSCA	1,156,009	n/a	1,156,009	n/a	4	Exploring use for RBB framework

Source: SMA and IPMR records

16. The omission of results, indicators, and targets from IPMR was partly because data entry in the related fields was optional, and most entities had not established internal guidelines on the use of IPMR as recommended by DMSPC. Sixty-three per cent of the 93 sampled projects in IPMR that were reviewed

lacked defined project objectives and performance indicators at various project levels,[2] and many recorded entries were not properly or clearly formulated. Without this information, entities are unable to record corresponding performance monitoring data in IPMR. OIOS noted that 82 (or 88 per cent) of 93 projects lacked performance monitoring data in the system, hindering effective tracking and analysis of results. Additionally, only 30 per cent of the projects included formulated risks, and there were no updates provided on risk mitigation measures for any of the projects reviewed.

17. While BTAD's dedicated project team on mainstreaming SMA and monitoring its implementation had contributed significantly to achieving the stated goals, BTAD indicated that the team's role could not be expanded to foster the effective use of IPMR because it needed to devote existing resources towards implementation of its core mandates. There was, therefore, need for a plan to achieve IPMR objectives.

(1) DMSPC should develop a plan to foster more effective use of the Integrated Planning, Management and Reporting module by Secretariat entities.

DMSPC accepted recommendation 1 and stated that while the effective use of IPMR is an ongoing responsibility of individual entities, it would include this topic in a comprehensive capacity-building plan to be developed on RBM.

Inadequate RBM implementation limited the effective use of SMA to monitor performance

18. Secretariat entities were expected to clearly formulate programme results and enter related performance measures and deliverables in SMA. However, OIOS review noted that this was impacted by the issues highlighted below.

(a) Entry of RBM elements in SMA was not sufficiently granular to facilitate effective monitoring

19. Entities captured approved programme plans and RBB frameworks in SMA to track their performance and assess the progress of programme implementation. While the key results and deliverables at the subprogramme or division level for RB entities and at the component level for PKMs exactly mirrored those reflected in the General Assembly-approved frameworks, they were formulated at a high-level and generally reflected the outcomes of several underlying activities. Focus group discussions with sampled entities and review of relevant administrative instructions indicated that even though there was broad reference to the need to develop unit work plans for the purpose of implementing the performance management and development system, there was no mandatory requirement for entities to prepare detailed work plans, clearly assigning responsibilities for various activities, specifying completion dates, and facilitating alignment with planned results, deliverables and performance indicators. Consequently, the preparation of work plans at the divisional/sectional/unit level was not consistent across sampled entities. Preparation of work plans would significantly enhance accountability and programme implementation.

20. DMSPC acknowledged that with the change in the format of the programme plan in 2022 and given the necessity to present the programme plan and RBB framework in an easily digestible manner to Member States, the rolling up of any available micro-level work plans to the overall approved programme plan and budget would only ever be done to a limited extent. Nonetheless in April 2024, DMSPC encouraged entities to capture all planned results in SMA, not just those included in the budget fascicles, to provide senior managers with a more comprehensive view of key results. However, a review of the SMA system revealed that none of the 11 sampled entities had fully included all programmatic results/deliverables in the system as of the time of the audit. Although the use of SMA to track the performance of additional results/deliverables that are not included in the programme plan is voluntary, incomplete recording and

[2] Project levels include project objectives, outcomes, outputs and activities.

reporting on results/deliverables limited entities' ability to easily monitor all their deliverables and identify results that were outstanding.

(b) Gaps in the implementation of RBM at the entity level impacted the formulation of programmes results and performance measures

21. Effective monitoring requires entities to develop clear performance measures[3] and targets.[4] The Programme Planning and Budget Division (PPBD) of the Office of Programme Planning, Finance and Budget (OPPFB) in DMSPC commented that results narratives in programme plans demonstrated tangible results of the programme. These plans undergo a rigorous intergovernmental review, including scrutiny by the Committee for Programme and Coordination, which seeks justification from Secretariat entities' performance measures and deliverables. PPBD also stated that it encouraged entities to provide clearer and more concrete information when reporting on performance, especially if the General Assembly-approved programme plans contain less specific performance measures.

22. However, while some entities formulated their performance measures and targets clearly, such clarity was not consistent, even among subprogrammes of the same entity as OIOS observed in its review of 2023 budget fascicles for sampled entities. For example, UNODC had a well-defined performance measure regarding gender-sensitive crime prevention, but several performance measures from OCHA, other UNODC subprogrammes and UNON were broadly defined and lacked specific and measurable targets. This hampered the assessment of progress towards these measures.

23. In April 2017, the General Assembly mandated[5] the Secretary-General to devise a detailed plan for the implementation of RBM in the Secretariat. Following this directive, the erstwhile Department of Management developed a four-year action plan for the implementation of RBM from 2018 to 2021. While DMSPC indicated in 2022 that it had fully implemented the action plan, OIOS noted gaps in its implementation. For example:

- Although the Secretariat developed an introductory guidance note and an introductory course on RBM and also issued annual instructions for the preparation of the RB and PKM budgets, it had not developed a comprehensive RBM manual with related policies and practical guidance, and existing materials needed to be reviewed and streamlined for ease of reference for programme managers. In contrast, United Nations system entities such as the United Nations Development Programme and the United Nations Children's Fund had developed comprehensive RBM-related handbooks to harmonize RBM concepts and approaches for improved results, with detailed guidelines on integrating RBM in programme planning, managing, monitoring, reporting and evaluation.

- While the introductory RBM guidance note was posted in the "18 BTAD Square" platform, the community of practice website of BTAD, it was not posted on the Knowledge Gateway, a key source for administrative and operational guidance in the Secretariat. DMSPC acknowledged the need to consolidate all relevant guidance pertaining to RBM and initiated action to link them to the Knowledge Gateway.

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[3] Performance measure is data or information used to assess the efficiency and effectiveness of programmes, projects or activities.
[4] Targets are specific goals that are set to be achieved within a specific timeframe and with a given number of resources.
[5] General Assembly resolution 71/283

- Despite the mandate for the Results-Based Management Section to support the programme formulation process, the guidance they provided during workshops was often limited to instructions on preparing budgets for RB and PKM entities. While OPPFB budget officers also provided ongoing guidance to entities, especially during the preparation and review of the RBB frameworks, focused group discussions indicated that entities required additional guidance and training on the application of RBM principles.

(2) DMSPC should review and streamline guidance on results-based management, incorporating best practices from other United Nations system organizations.

DMSPC accepted recommendation 2 and stated that while the Fifth Committee was currently considering a revision to the RBM policy,[6] BTAD would, in consultation with OPPFB, review available RBM guidance and streamline them for ease of reference of programme managers.

(3) DMSPC should, in consultation with relevant stakeholders, develop a plan for comprehensive capacity-building of relevant staff on results-based management.

DMSPC accepted recommendation 3 and stated that BTAD would develop a plan for comprehensive capacity-building on RBM, subject to availability of resources and the cooperation of relevant stakeholders.

<u>Evolving needs of entities should feed into continuous improvement of the SPPM modules</u>

24. DMSPC deployed functionalities within the SPPM modules from 2018 to 2020, with enhancements made in 2021 as part of ongoing improvements.[7] These included: (i) development of a computer programme for converting projects from the Umoja project management system into IPMR projects; and (ii) enhancement of SMA to generate annual budget performance reports for PKMs.

25. Despite these improvements, OIOS' review noted areas where user requirements were not being met, as described below.

(a) SMA module

26. OIOS review of SMA module functionalities indicated that:

- The module focuses on short-term planning using annual results frameworks, making it impossible to manage or track medium- to long-term strategies. This restricts entities like OCHA from effectively managing their 4-year strategic plans using the application. DMSPC management indicated that complex system design issues, particularly in establishing a hierarchy among planning levels, hindered long-term planning capabilities.

- The performance monitoring reports generated through the Umoja Analytics platform currently display only the latest performance updates during the current budget period, and year-end performance results after the budget period has ended. As of March 2025, it was not possible for a user to generate performance reports based on a specified reporting period, say by month or quarter, within a given budget period or across budget periods.

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[6] ST/SGB/2018/3 - Regulations and rules governing programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation
[7] A/77/135

- The module lacked an edit functionality to correct erroneous monitoring entries. For example, in the case of a typing error, a user would need to cancel the entry and post a new entry with the correct information.

27. However, interviews with DMSPC staff indicated that the availability of the certified data model for SMA in June 2024 in Umoja Self Service Analytics and the launch of the programme-level dashboard in 2025 should allow entities to access monitoring data over multiple performance periods.

28. OIOS interviews with PPBD staff revealed that it was decided to initially develop and launch a streamlined version of SMA, while allowing further development in subsequent stages due to: (i) the limited time and capacity available at the time, (ii) the need to decommission and replace the erstwhile Integrated Monitoring and Document Information System by an Umoja solution, and (iii) differences in requirements from the various entities (many of which resulted in incompatible requirements),.

29. Although the design of the system was later modified to shift from biennial to annual budgeting in line with reform initiatives, requests for additional system functionalities by PPBD and other Secretariat entities could not be accommodated before the annual budgeting process was finalized in December 2022. Furthermore, all requests for system enhancements were put on hold while an Umoja security update was being undertaken. This was completed in April 2024.

(b) IPMR module

30. Review of IPMR functionalities and focus group discussions with sampled entities indicated the following:

- The lack of integration between BPC and the IPMR requires manual entry of relevant data in IPMR fields, such as project budget estimates, despite this data being available in BPC.

- Project progress reports generated from the IPMR monitoring application require the manual entry of key information such as project achievements, expenditures, risk mitigation measures, and cross-cutting issues. This was because the IPMR monitoring application only captures performance indicator data. This manual process leads to duplication of efforts, as the information is already available in other locally developed tools. This hinders the ability to conduct trend analyses and report on cross-cutting issues.

- The IPMR planning application enabled entities to track expenditure on various cross-cutting issues, including gender, geographical location, and Sustainable Development Goals (SDGs), but restricted the number of SDGs to be tracked to only nine. This restriction hindered entities like DESA from monitoring and reporting on all SDGs. DMSPC explained that the restriction was in line with the Chief Executives Board's guideline, which limits the number of Goals linked to a single framework to 10.

31. Interviews indicated that the initial scope of the IPMR system was curtailed to meet UE2 implementation deadlines, resulting in the exclusion of several functionalities and entities' requirements during the system rollout, which were not incorporated during ERPSD recent upgrades of Umoja[8] conducted from January 2023 to April 2024.

[8] The Umoja SAP system was upgraded to enable resilience to security threats; continued compatibility with evolving technology; and platform for new features and functionalities.

32. On the other hand, while focus group discussions conducted by BTAD with 14 entities in April 2023 revealed that they had made multiple requests for enhanced functionalities in the SMA system, there was no comprehensive record of all suggestions/requests for changes due to inadequate centralized intake procedures, as requests could be submitted to different DMSPC entities, including ERPSD, OPPFB and BTAD, or through the iNeed system.[9] As of the audit date, only one request had been recorded in the iNeed system. DMSPC commented that the process for submitting requests for Umoja system enhancements was established at its launching; however, the focus group discussions indicated a lack of awareness of the process and channels for submitting requests.

(4) DMSPC should utilize established Umoja governance mechanisms to disseminate clear procedures for submitting requests for system enhancements to modules of the Strategic Planning, Budgeting and Performance Management solution through a centralized intake process.

DMSPC accepted recommendation 4 and stated that it would inform SPPM users of the existing procedure for submitting requests for system enhancement.

B. Use of SPPM modules for performance monitoring and reporting

Analytical capabilities for data in SPPM modules needed strengthening

33. In November 2023, DMSPC introduced Umoja Self-Service Analytics to empower users to access data and create visualizations for informed decision-making, in line with the Secretary-General's Data strategy. As of December 2024, over 3,000 staff members had utilized the platform to develop user stories and interactive dashboards. The development of these dashboards requires the development and certification of data models.[10] While DMSPC had developed and certified over 350 data models in various functional areas such as human resources, travel, finance and supply chain, it had only developed data models for one of the three modules (SMA) of the SPPM solution. As of 30 June 2024, the certification of five IPMR-related data models was still pending, and no BPC-related data model had been developed.

34. The limited progress in developing SPPM-related data models was partly attributed to a lack of adequate data analytics skills among Secretariat entities required to write the relevant data requirements. Furthermore, while the development and certification of data models are essential in integrating programmatic and financial data, the Secretariat lacked data governance and oversight mechanisms to integrate such data from various Umoja and non-Umoja data sources. The lack of sufficient SPPM-related data models and staff capacity, as noted above, resulted in the proliferation of internally developed tools by entities to meet their specific programme monitoring and reporting requirements. Maintaining the Organization's data on different platforms posed operational, security and other risks.

35. OIOS had raised similar issues in the audit of business intelligence and data warehouse systems in the United Nations Secretariat (Report no. 2022/008), and the implementation of related recommendations was still in progress. Therefore, OIOS did not make a recommendation in this regard.

[9] Component of Umoja Business Partner data maintenance processes, providing workflow, form routing, process tracking, etc.

[10] A data model refers to an abstract representation of data structures that are used to organize and manage data in a database or information system. It defines the relationship between the data elements and how they are organized, stored and retrieved.

DMSPC was taking action to strengthen the link between programme results and resource utilization

36. SPPM modules were designed to enhance the implementation of RBM by strengthening the link between results and resource utilization through dashboards that visualize programmatic and financial performance data.[11] While the SMA performance dashboard and the IPMR Integrated Project Manager's dashboard display this data, challenges remained in effectively linking progress towards results with resources used at the Secretariat level. This is because SMA lacked functionalities to track the consumption of budgetary resources for all funding sources. This was due to fundamental structural differences between RB and PKM budgets, including different budget formats, financial cycles, and cost objects. Also, the consumption of budgetary resources was only possible to be tracked at the divisional or sectional levels and not by cross-cutting or thematic programmatic results, say SDGs.

37. DMSPC was in the process of developing a programme-level dashboard that would be launched in 2025 that would enable entities to visualize data on resources from all funding streams. Based on actions being taken by DMSPC, OIOS did not make a recommendation.

The functionality in SMA and IPMR for reports generation needed enhancement

38. In addition to enabling reporting on the status of implementation of programmes and projects through the SMA performance dashboard and the IPMR Integrated Project Manager's dashboard respectively, SMA and IPMR have capabilities to enable entities to generate programme and project performance reports. However, OIOS review noted that:

- SMA - The SMA performance reports document, when extracted in Word format, had several limitations, such as only displaying the latest monitoring updates and lacking financial data or linkages between results and resource utilization. Other issues included duplication of deliverables, inconsistent definition of units of measurement, and a different reporting structure compared to programme plans. Additionally, while SMA could generate performance reports for the peacekeeping RBB framework, the system lacked a template for the support account performance report.

- IMPR - Due to the absence of relevant fields in the IPMR monitoring application to capture all essential data, entities were required to use the application's reporting template to re-enter information already available in other Umoja modules or locally developed tools, such as project results, expenditures and risk mitigation measures before they could generate project progress reports. This led to duplication of effort. Consequently, 9 of the 11 sampled entities did not utilize the IPMR monitoring application to generate project reports, as the process was deemed duplicative and without any added value.

39. The above occurred partly because DMSPC had not yet made enhancements to SPPM modules to ensure that they generate performance report documents that capture all aspects of performance reporting that are required for effective implementation and also due to the inadequacies in the degree of automation in the modules.

(5) DMSPC should: (a) improve the ability of the Strategic Management Application to generate all legislatively required performance reporting documents for the support account performance report; and (b) expand the monitoring functionality in the Integrated Planning, Monitoring and Reporting module to improve its ability to capture

[11] A/72/773 – Seventh progress report on the Accountability system in the United Nations Secretariat

all performance data and generate more enriched project progress reports directly from the system.

DMSPC accepted recommendation 5 and stated that the Office of the Controller was working to improve the ability of SMA to generate performance reports for the support account. In addition, OPPFB will collect and analyze requirements of entities that are using or plan to use IPMR to monitor implementation of projects funded by voluntary contributions, and submit to ERPSD approved requests for enhancements to the system's monitoring functionality.

DMSPC agreed to remind entities to improve the maintenance of the portfolio of evidence

40. SMA requires entities to indicate the location of documentation supporting the reported progress on deliverables. OIOS review showed that while the location of evidence was indicated in the system, these included intranet websites, SharePoint and other folders and records, which contained a plethora of unrelated information, making it difficult to track specific evidence. Additionally, entities risked losing vital performance data maintained on websites during system upgrades or reconfigurations. Entities also lacked internal procedures for validating the accuracy of information supporting programme implementation in SMA.

41. Moreover, while entities were required to maintain evidence in IPMR to support progress made on the implementation of projects, a review of 93 sampled projects indicated that 98 per cent of the projects lacked the required supporting evidence in the system due to lack of utilization of its functionalities.

42. DMSPC agreed to remind entities to establish internal procedures to validate the accuracy of information in the portfolio of evidence and maintain supporting documentation that are readily available for external review.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of implementation and use of the Umoja Strategic Planning, Budgeting and Performance Management solution

Rec. no.	Recommendation	Critical[12]/ Important[13]	C/ O[14]	Actions needed to close recommendation	Implementation date[15]
1	DMSPC should develop a plan to foster more effective use of the Integrated Planning, Management and Reporting module by Secretariat entities.	Important	O	Receipt of a comprehensive capacity-building plan to foster more effective use of the IPMR module by Secretariat entities.	30 September 2027
2	DMSPC should review and streamline guidance on results-based management, incorporating best practices from the United Nations system organizations.	Important	O	Receipt of updated RBM guidelines, incorporating best practices from other United Nations system organizations.	30 September 2027
3	DMSPC should, in consultation with relevant stakeholders, develop a plan for comprehensive capacity-building of relevant staff on results-based management.	Important	O	Receipt of a plan for comprehensive capacity-building of relevant staff on RBM, developed in consultation with relevant stakeholders.	30 September 2027
4	DMSPC should utilize established Umoja governance mechanisms to disseminate clear procedures for submitting requests for system enhancements to modules of the Strategic Planning, Budgeting and Performance Management solution through a centralized intake process.	Important	O	Receipt of procedures disseminated on submitting requests for system enhancements to modules of the SPPM solution.	30 March 2026
5	DMSPC should: (a) improve the ability of the Strategic Management Application to generate all legislatively required performance reporting documents for the support account performance report; and (b) expand the monitoring functionality in the Integrated Planning, Monitoring and	Important	O	Receipt of evidence that SMA can generate all legislatively required performance reporting documents for the support account performance report and that the monitoring functionality in the IPMR module has been improved to capture all	30 March 2027

[12] 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.
[13] 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.
[14] Please note the value C denotes closed recommendations whereas O refers to open recommendations.
[15] Date provided by DMSPC in response to recommendations.

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of implementation and use of the Umoja Strategic Planning, Budgeting and Performance Management solution

Rec. no.	Recommendation	Critical[12]/ Important[13]	C/ O[14]	Actions needed to close recommendation	Implementation date[15]
	Reporting module to improve its ability to capture all performance data and generate more enriched project progress reports directly from the system.			performance data and generate more enriched project progress reports directly from the system.	

APPENDIX I

Management Response

APPENDIX I

Management Response

Audit of implementation and use of the Umoja Strategic Planning, Budgeting and Performance Management solution

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	DMSPC should develop a plan to foster more effective use of the Integrated Planning, Management and Reporting module by Secretariat entities.	Important	Yes if modified	Programme Management Officer, Office of the Controller, OPPFB	30 September 2027	The Administration requests removal of implementation element from the recommendation. Effective use of IPMR is a continuous process that falls under responsibilities of entities. However, the use of IPMR will be included in the comprehensive capacity building plan referred to in the recommendation 3.
2	DMSPC should review and update the guidance on results-based management, incorporating best practices from the United Nations system organizations.	Important	Yes	Chief, Accountability Service, BTAD	30 September 2027	ST/SGB on PPBME is the policy on RBM in the Secretariat and its revision is currently being considered by the Fifth Committee. BTAD, in consultation with OPPFB, will review RBM guidance available in the Secretariat and streamline it for ease of reference of programme managers in 18 BTAD Square and Knowledge Gateway.
3	DMSPC should, in consultation with relevant stakeholders, develop a plan for comprehensive capacity-building of relevant staff on results-based management.	Important	Yes	Chief, Accountability Service, BTAD	30 September 2027	BTAD will develop a plan for comprehensive capacity-building of relevant staff on results-based management, subject to availability of resources and the cooperation of relevant stakeholders.
4	DMSPC should utilize established Umoja governance mechanisms to disseminate	Important	Yes	Programme Management Officer, Office	30 March 2026	OPPFB will inform SPPM users of the existing procedure for submitting requests for system enhancements.

[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 implementation and use of the Umoja Strategic Planning, Budgeting and Performance Management solution

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	clear procedures for submitting requests for system enhancements to modules of the Strategic Planning, Budgeting and Performance Management solution through a centralized intake process.			of the Controller, OPPFB		
5	DMSPC should: (a) improve the ability of the Strategic Management Application to generate all legislatively required performance reporting documents for the support account performance report; and (b) expand the monitoring functionality in the Integrated Planning, Monitoring and Reporting module to improve its ability to capture all performance data and generate more enriched project progress reports directly from the system.	Important	Yes if modified	Programme Management Officer, Office of the Controller, OPPFB	30 March 2027	DMSPC will take action to implement the recommendation subject to availability of resources: (a) The Office of the Controller has already made changes to the format of the RBB Performance Report, and these can be generated directly from SMA. The work is already ongoing to improve the ability of SMA to generate performance reports for the support account. (b) OPPFB will collect and analyze requirements of entities that are using or plan to use IPMR to monitor implementation of projects funded by voluntary contributions. Approved enhancements to the IPMR monitoring functionality will be submitted to ERPSD.