INTERNAL AUDIT DIVISION

AUDIT REPORT 2013/059

Audit of the United Nations Office on Drugs and Crime global projects

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

FINAL OVERALL RATING: PARTIALLY SATISFACTORY

16 July 2013
Assignment No. AE2012/360/01

CONTENTS

AUDIT REPORT

Audit of the United Nations Office on Drugs and Crime global projects

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Office on Drugs and Crime (UNODC) global projects.

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

3.   Global projects were introduced in UNODC in the early 1990s. They have since secured substantial extra-budgetary resources while ensuring the implementation of substantive activities with global scope. Over the years, more and more activities have been formulated as global projects resulting in a portfolio of 45 different projects with a multi-year approved total budget of nearly $339 million as of 30 November 2012. All four Divisions of UNODC and the Office of the Executive Director are involved in the management and implementation of global projects as shown in Table 1.

Table 1: Global projects by Division/Office as of 30 November 2012

Division/Office	Number of projects	Overall approved budget ($ million)
Office of the Executive Director	1	4
Division for Treaty Affairs	20	164
Division for Policy Analysis and Public Affairs	9	29
Division for Operations	11	127
Division for Management	4	15
Total	**45**	**339**

Source: UNODC Programme and Financial Information Management System (ProFi)

4.   While some of the global projects were managed and implemented within the UNODC headquarters in Vienna, others were managed by the respective Branches or Divisions in Vienna and implemented by staff based in country offices. These projects followed the same project management cycle as other UNODC programmes and projects. This cycle, including the related general procedures and requirements for project planning, monitoring, evaluation and reporting, was outlined in the UNODC Programme and Operations Manual for reference by programme and project managers.

II.   OBJECTIVE AND SCOPE

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

6.   The audit was included in the 2012 internal audit work plan for UNODC due to the risk of inadequate policy framework and management oversight over the global projects, given their high financial value and the inherent complexity of managing a portfolio of multiple projects on a global scale. In addition, global projects had not been previously audited.

7.   The key controls tested for the audit were: (a) regulatory framework; and (b) project management. For the purpose of this audit, OIOS defined these key controls as follows:

(a)   **Regulatory framework** - controls that provide reasonable assurance that policies and procedures exist to guide the management of global projects in UNODC and are implemented consistently.

(b)   **Project management** - controls that provide reasonable assurance that global projects are managed adequately, and project objectives are achieved in an efficient and effective manner.

8.   The key controls were assessed for the control objectives shown in Table 2.

9.   OIOS conducted this audit from June 2012 to January 2013. The audit covered the period from 1 January 2010 to 30 November 2012.

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

III.   AUDIT RESULTS

11.   The UNODC governance, risk management and control processes examined were assessed as **partially satisfactory** in providing reasonable assurance regarding **the effective management of global projects**. OIOS made six recommendations to address the issues identified in the audit.

12.   Regulatory framework was assessed as partially satisfactory because there was no specific policy governing global projects.   There was also a need to ensure that reporting and accountability arrangements for global projects are clear and consistently followed. In addition, standard procedures for administrative and backstopping support to global projects needed to be formalized.

13.   Project management was assessed as partially satisfactory because the mechanisms for internal consultation during the design and approval stages of global projects were inadequate. In addition, there was a need to strengthen management oversight over global projects, in terms of their approval, monitoring and reporting. Furthermore, the compliance of global projects with the UNODC requirements for project reporting and evaluation needed strengthening.

14.   The initial overall rating was based on the assessment of key controls presented in Table 2 below. The final overall rating is **partially satisfactory** as implementation of six important recommendations remains in progress.

Table 2: Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective management of global projects	(a) Regulatory framework	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
	(b) Project management	Partially satisfactory	Partially satisfactory	Partially satisfactory	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A.   Regulatory framework

<u>There was no specific policy governing global projects</u>

15.   Global projects in UNODC represented a collection of unrelated projects, which were constantly extended in order to revise their scope or to accommodate increased funding as it became available. Some global projects in UNODC had been extended to as long as 20 years. In addition, while most of the 45 global projects were implemented in UNODC's substantive areas of work under its seven sub-programmes, they also included management support activities such as strategic planning, change management, evaluation, fundraising, financial resources management and information technology services. The Secretariat of the International Narcotics Control Board, an independent inter-governmental expert body established by the Single Convention on Narcotic Drugs of 1961, was also involved in the implementation of one global project. Global projects were viewed by UNODC programme managers as an administrative instrument to attract extra-budgetary resources to complement UNODC's insufficient regular budget resources for carrying out both its Secretariat functions as well as for implementing its substantive projects. Despite being operational for two decades, UNODC had not yet developed a clear policy as to what activities should fall under global projects and what should not. There was no definition for global projects and no specific criteria that a project needed to meet to qualify as a global project. UNODC staff, who responded to an OIOS questionnaire, had two different definitions of global projects. They defined them either as projects that were implemented in more than one country or as projects that were managed from the UNODC headquarters.

16.   In the absence of a specific policy for global projects, individual global projects were managed according to the general project management cycle outlined in the Programme and Operations Manual. The Manual provided basic information on substantive and administrative processes that were common to the planning and implementation of UNODC's work programme. However, it did not make any reference to global projects. It defined the purpose and intention of country and regional programmes but did not differentiate between programmes and projects at various levels; i.e. global, regional, and country level. The requirements and practices for project cycle management, including project monitoring, evaluation and reporting systems; financial requirements for project initiation, budgeting and approval; and standard project document templates were applicable to UNODC projects at all levels and did not address the specific needs and characteristics of global projects. Given the scope, nature and types of activities that global projects covered and the fact that regional and country projects were different from global projects, this one-size-fits-all approach to project cycle management did not promote the management of global projects in the most efficient and cost effective manner. UNODC stated that the adherence to the same project management cycle responded to the need to have uniform and standard

practices and approaches to project management and to avoid proliferation of unnecessary templates and workflows. However, UNODC acknowledged that a clearly defined policy and procedures for global projects would better reflect the specificities of global projects, where required.

> **(1) UNODC should develop a policy that clearly sets out the definition and criteria for global projects, and establish procedures for the formulation, approval and management of global projects.**
>
> *UNODC accepted recommendation 1 and stated that the Strategic Planning Unit of the Division for Policy Analysis and Public Affairs, in coordination with the other divisions within UNODC, was in the process of finalizing the standard policy and procedures governing global projects and programmes. UNODC anticipated that the policy would be approved before the end of the first quarter of 2014.* Recommendation 1 remains open pending receipt of the approved policy and procedures governing global projects.

Need to ensure that reporting and accountability arrangements for global projects are clear and consistently followed

17.   The roles and responsibilities for global projects were determined by the responsible Branch or Division based in UNODC headquarters. The reporting structures for project personnel were required to be established in the Terms of Reference for the relevant project. Field-based global project personnel were normally substantively reporting to the Vienna-based programme/project manager. Administratively they were required to report to their field representatives in accordance with a procedure promulgated in October 2007 through a special message from the then UNODC Executive Director. However, some of the managers interviewed by OIOS expressed the need for further clarification of the reporting structures. UNODC was aware that the reporting arrangements were not consistently applied by all managers and staff in the implementation of global projects, explaining that this was due to the rapid growth of its programmes. Also, whilst the overall accountability for a global project rested with the manager of the respective branch/division, the segments of the project that were implemented in the field did not have clearly defined accountability arrangements, particularly with regards to the role of the field representative. Country office representatives expressed the concern that global projects were not considered part of their country project portfolio although they were overall responsible for the management and operations of offices assigned to them. A Guidance Note on UNODC Field Network Structure and Nomenclature issued in December 2012 outlined the Terms of Reference for UNODC regional, country and programme offices. The guidance note indicated that regional offices had responsibility for implementation of activities under global programmes but no such responsibility was clearly mentioned for country offices. Similarly, global projects were required to be included in the regional programme document but were not required to be included in the country programme document.

> **(2) UNODC should further clarify the reporting and accountability arrangements for global projects and ensure that such arrangements are followed in all global projects at UNODC headquarters and field offices. These arrangements should be included in the global projects policy and procedures mentioned in Recommendation 1.**
>
> *UNODC accepted recommendation 2 and stated that the reporting and accountability arrangements for global projects would be included in the policy governing global projects and programmes.* Recommendation 2 remains open pending receipt of the approved policy and procedures governing global projects containing clear guidelines on reporting and accountability arrangements and evidence that such arrangements are consistently followed during the implementation of the projects.

18.   The UNODC Division for Operations included the Integrated Programme and Oversight Branch, which was divided into regional sections. Regional sections were established as a one-stop support provider for regional and country offices for the provision of substantive, administrative and backstopping support, including the provision of necessary strategic and technical guidance for the formulation of regional and country programmes. However, there was no arrangement in place for involving the regional sections in the development of global projects or in the provision of support services for implementation of global projects. Instead, the responsible substantive branches or divisions at headquarters directly provided the necessary support for the implementation of global projects. Such support included preparation and approval of necessary project revisions, approval of activity plans and budgets and liaison between the various regional and country offices involved in the implementation of global projects; and administrative actions, including financial authorizations, grants, international travel and recruitment of international staff and consultants. Therefore, in terms of servicing of activities in the field, there was a parallel arrangement, whereby regional sections were servicing the regional and country offices for their regular programmes and the substantive branches or divisions were servicing the segments of global projects implemented by field offices. There were no formal procedures clarifying the arrangements for the provision of administrative and backstopping support to global projects. Staff involved in global projects expressed dissatisfaction with the current parallel arrangements, which created confusion and resulted in delays at UNODC headquarters in the processing of administrative actions related to global projects.

> **(3) UNODC should formalize standard administrative and backstopping procedures for global projects and include these procedures in the global projects policy and procedures mentioned in Recommendation 1.**
>
> *UNODC accepted recommendation 3 and stated that the standards would be clarified in the policy and procedures document that would be developed in response to Recommendation 1.* Recommendation 3 remains open pending receipt of the approved policy and procedures governing global projects containing standard administrative and backstopping procedures for global projects.

B.   Project management

Mechanisms for internal consultation during design and approval of global projects were inadequate

19.   Over 70 per cent of the global projects had segments or field activities that were implemented in beneficiary countries. The design or subsequent revisions of these global projects were decided by headquarters staff without always considering inputs from the regional and field offices where the projects would be implemented. In contrast, field representatives explained that in some instances they had been involved at a very late stage when the project had already been approved, funding had been secured and implementation was about to begin. They were concerned that such last minute involvement did not provide them with the opportunity to add the most value to the project or explore the possibility of complementarities or synergies with other relevant projects of the field office. Project staff based in the field also expressed the need for early consultation between the headquarters and field offices during project development as a key area for further improvement of global project management. This would also allow UNODC to reduce the risk of unnecessary competition by its various offices for fund raising and enhance the quality of projects delivered. There was no formal requirement for soliciting inputs from field offices into the project design or revision process.

20.   Furthermore, managers of global projects expressed the need for a coherent methodology for concept development, problem definition and project development across all divisions for the planning of global project interventions. Over 18 different branches or units in UNODC were managing global projects and while there was some coherence in practices within each division, in line with the requirements of the Programme and Operations Manual, differences were observed among the divisions in terms of how global projects were developed. Furthermore, the availability of funding and preferences of potential donors also played a key role in deciding how a project was designed. In some instances, project managers had been asked to come up with project ideas without being provided with adequate guidance and without proper consultation among the relevant offices in headquarters or in the field. These practices posed a risk of inconsistency in how global projects were developed, as well as missed opportunities in enhancing synergy among the global projects and other UNODC projects. Therefore, a standard for project development and approval mechanism for global projects needed to be promulgated in a new management instruction outlining the methodology for global project development, particularly stating that design, review and approval of global projects needed to be done together with the regional sections at headquarters and/or field offices involved. It should also outline the consultation requirements among the various branches and units during project design and approval phases, particularly on crosscutting issues.

> **(4) UNODC should ensure that project design and approval procedures for global projects involve relevant offices at headquarters and in the field by making the related consultation mechanisms mandatory in the revised project workflows. The revised procedures should be included in the global projects policy and procedures mentioned in Recommendation 1.**
>
> *UNODC accepted recommendation 4 and stated that the policy and procedures to be developed in response to Recommendation 1 would also cover revisions and a provision for a mandatory process for consultation with appropriate offices in headquarters and in the field.* Recommendation 4 remains open pending receipt of the approved policy and procedures governing global projects outlining the revised development and approval procedures for global projects and the revised project workflows showing the consultation requirements among various offices at headquarters and in the field.

Need to strengthen management oversight over global projects, in terms of their approval, monitoring and reporting

21.   The decentralized authority for field office representatives and directors (or their officers-in-charge and delegated managers) to approve their respective projects was granted by UNODC Management Instruction MI/2010/2. The only exception was reflected in the Programme and Operations Manual, whereby project documents with an overall budget of $10 million and above, as well as project revisions of an increase in that amount, must be submitted to the UNODC Programme Review Committee (PRC) for approval. While this decentralization provided flexibility to project managers, it also increased the risk of project documents being approved without the necessary oversight if the directors are not adequately involved in the review process or if the officers-in-charge also happen to be the managers of global projects they are approving. There was an instance where a revision of $9.9 million to a global project was approved by the coordinator of the project himself/herself, without any comments or feedback from the Division Director. The ProFi workflow did not prevent the coordinator from approving his/her own project. Similarly, most global project revisions were below the $10 million ceiling, which posed the risk that the project managers could be deliberately limiting the revision to below $10 million, and thus avoiding the PRC approval requirement while still complying with the existing procedures. UNODC had established management oversight arrangements for regional and country programmes and projects with review requirements from the Division for Operations, Division for Management and other substantive branches and divisions; however, such requirements for global projects were less strict. Despite the

provisions of the Manual for the project management cycle and although the management instruction MI/2010/2 outlined procedures for project approval, there was no other structure, function or formalized procedure to ensure that global projects were approved, monitored and reported on in a coherent and structured manner across all divisions. This was necessary to allow for adequate management oversight over all global projects.

> **(5) UNODC should formalize the arrangements for ensuring adequate management oversight over global projects and include them in the global projects policy and procedures mentioned in Recommendation 1.**
>
> *UNODC accepted recommendation 5 and stated that arrangements for ensuring management oversight on global projects and programmes would be included in the policy and procedures document to be developed in response to Recommendation 1.* Recommendation 5 remains open pending receipt of the approved policy and procedures governing global projects providing evidence of formalization of the management oversight arrangements over global projects, in terms of project approval, monitoring and reporting, which are consistent across all divisions.

Compliance of global projects with the requirements for project reporting and evaluation needed strengthening

22.   The reporting requirements for projects, as stipulated in the UNODC Management Instruction MI/10 and the ProFi workflow, called for semi-annual and annual project progress reports and annual project financial statements to be prepared and uploaded to ProFi within a defined timeframe. However, a review of compliance by the global projects with these reporting requirements showed that out of the 44 global projects (one project started in September 2012 and was not included in this review) only 66 per cent of projects had a semi-annual progress report and only 41 per cent had an annual progress report for 2012 as of May 2013. For 2011, these compliance rates were 42 per cent and 81 per cent, and for 2010, 41 per cent and 71 per cent, respectively. The compliance of global projects with the reporting requirements is presented in Table 3 below.

Table 3: Global projects compliance with UNODC reporting requirements as per ProFi

Year	Semi-annual progress report		Annual progress report		Annual financial statements	
	Yes	No	Yes	No	Yes	No
2012	66%	34%	41%	59%	0%	100%
2011	42%	58%	81%	19%	95%	5%
2010	41%	59%	71%	29%	100%	0%

Source: UNODC ProFi, data updated as of May 2013

23.   In addition, the UNODC Evaluation Handbook outlined the criteria for participatory self-evaluation and independent external evaluation of projects and required that an independent evaluation was mandatory for any project with a total budget over $1 million or projects that were of pilot nature, at risk or with an excessive duration. It also recommended participatory self-evaluations for projects that started after 30 June 2010 with an overall budget below $1 million or for projects that started before 30 June 2010 with an overall budget below $500,000. UNODC stated that provisions for evaluation in accordance with relevant UNODC guidelines were mandatory for all programmes/projects and it had been made an essential prerequisite for endorsement by UNODC's Independent Evaluation Unit prior to the approval of any new programme/project or revision thereof. However, there was no provision for clearance or endorsement by the Independent Evaluation Unit in the project approval workflow in ProFi.

Furthermore, out of the 45 global projects, only nine had a budget of less than $1 million. The audit identified that evaluations were conducted only for four projects during the period from January 2010 to November 2012, even though 36 projects satisfied the criteria for independent evaluation. In addition, none of the evaluation reports were made available in ProFi.

> **(6) UNODC should ensure that all global projects comply with the established requirements for project reporting and evaluation.**
>
> *UNODC accepted recommendation 6 and stated that all divisions track compliance with mandatory reporting requirements. As regards evaluation, all projects and programmes were required to comply with Independent Evaluation Unit / United Nations Evaluation Group guidelines. To ensure compliance, training for quality assurance focal points from headquarters and field offices was conducted from 27 – 31 May 2013.* Recommendation 6 remains open pending receipt of evidence of the management reviews undertaken to ensure that all global projects comply with the established requirements for project reporting and evaluation.

IV.   ACKNOWLEDGEMENT

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

(*Signed*) David Kanja
Assistant Secretary-General for Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Office on Drugs and Crime global projects

Recom. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
1	UNODC should develop a policy that clearly sets out the definition and criteria for global projects, and establish procedures for the formulation, approval and management of global projects.	Important	O	Submission to OIOS of the approved policy and procedures governing global projects.	31 March 2014
2	UNODC should further clarify the reporting and accountability arrangements for global projects and ensure that such arrangements are followed in all global projects at UNODC headquarters and field offices. These arrangements should be included in the global projects policy and procedures mentioned in Recommendation 1.	Important	O	Submission to OIOS of the approved policy and procedures governing global projects containing clear guidelines on reporting and accountability arrangements and evidence that such arrangements are consistently followed during the implementation of the projects.	31 March 2014
3	UNODC should formalize standard administrative and backstopping procedures for global projects and include these procedures in the global projects policy and procedures mentioned in Recommendation 1.	Important	O	Submission to OIOS of the approved policy and procedures governing global projects containing standard administrative and backstopping procedures for global projects.	31 March 2014
4	UNODC should ensure that project design and approval procedures for global projects involve relevant offices at headquarters and in the field by making the related consultation mechanisms mandatory in the revised project workflows. The revised procedures should be included in the global projects policy and procedures mentioned in Recommendation 1.	Important	O	Submission to OIOS of the approved policy and procedures governing global projects outlining the revised development and approval procedures for global projects and the revised project workflows showing the consultation requirements among various offices at headquarters and in the field.	31 March 2014

[1] Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.
[2] Important recommendations address important deficiencies or weaknesses in governance, risk management or internal 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 UNODC in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Office on Drugs and Crime global projects

Recom. no.	Recommendation	Critical[1]/ Important[2]	C/ O[3]	Actions needed to close recommendation	Implementation date[4]
5	UNODC should formalize the arrangements for ensuring adequate management oversight over global projects and include them in the global projects policies and procedures mentioned in Recommendation 1.	Important	O	Submission to OIOS of the approved policy and procedures governing global projects including the management oversight arrangements over global projects, in terms of project approval, monitoring and reporting, which are consistent across all divisions.	31 March 2014
6	UNODC should ensure that all global projects comply with the established requirements for project reporting and evaluation.	Important	O	Submission to OIOS of evidence of the management reviews undertaken to ensure that all global projects comply with the established requirements for project reporting and evaluation.	31 December 2013

APPENDIX I

Management Response

MANAGEMENT RESPONSE
Audit of the United Nations Office on Drugs and Crime global projects

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments
1	UNODC should develop a policy that clearly sets out the definition and criteria for global projects, and establish procedures for the formulation, approval and management of global projects.	Important	Yes	Shared among the Directors of the four Divisions within UNODC: Division for Policy Analysis and Public Affairs (DPA), Division for Operations (DO), Division for Treaty Affairs (DTA) and the Division for Management (DM)	March 2014	The Strategic Planning Unit of the Division for Policy Analysis and Public Affairs (DPA/SPU), in coordination with the other divisions within UNODC is currently finalizing the standard policy and procedures governing global projects and programmes. UNODC anticipates that the policy will be approved before the end of the first quarter of 2014. The comprehensive policy document will also address the issues brought up in rec. nos. 2, 3, 4 and 5 of the draft audit report. A copy of the document will be provided to OIOS upon its approval.
2	UNODC should further clarify the reporting and accountability arrangements for global projects and ensure that such arrangements are followed in all	Important	Yes	Shared among the Directors of the four Divisions within	March 2014	The reporting and accountability arrangements for global projects will be included in the policy governing global projects and programmes. Please refer to comments on Recommendation no. 1.

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[1] Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review.

[2] Important recommendations address important deficiencies or weaknesses in governance, risk management or internal 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 United Nations Office on Drugs and Crime global projects

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments
	global projects at UNODC headquarters and field offices. These arrangements should be included in the global projects policies and procedures mentioned in Recommendation 1.			UNODC		
3	UNODC should formalize standard administrative and backstopping procedures for global projects and include these procedures in the global projects policies and procedures mentioned in Recommendation 1.	Important	Yes	Shared among the Directors of the four Divisions within UNODC	March 2014	Standards will be clarified in the policy and procedures document mentioned in our response to Recommendation no. 1.
4	UNODC should ensure that project design and approval procedures for global projects involve relevant offices in headquarters and in the field by making the related consultation mechanisms mandatory in the revised project workflows. The revised procedures should be included in the global projects policies and procedures mentioned in Recommendation 1.	Important	Yes	Shared among the Directors of the four Divisions within UNODC	March 2014	The document mentioned in our response to Recommendation no. 1 will also cover revisions and a provision for a mandatory process for consultation with appropriate Offices in HQs and the field.
5	UNODC should formalize the arrangements for ensuring adequate management oversight	Important	Yes	Shared among the Directors of the four	March 2014	Arrangements for ensuring management oversight on global projects and programmes will be included in the policy document referred to in our

MANAGEMENT RESPONSE
Audit of the United Nations Office on Drugs and Crime global projects

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation Date	Client comments
	over global projects and include them in the global projects policies and procedures mentioned in Recommendation 1.			Divisions within UNODC		response to Recommendation no. 1.
6	UNODC should ensure that all global projects comply with the established requirements for project reporting and evaluation.	Important	Yes	Shared among the Directors of the four Divisions within UNODC and the Chief of the Independent Evaluation Unit	Implemented on an ongoing basis	All divisions track compliance with mandatory reporting requirements.

As regards evaluation, all projects and programmes are required to comply with IEU/UNEG guidelines. To ensure compliance, a training for quality assurance focal points from HQs and field offices was conducted from 27 – 31of May 2013. |