

UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations



PERFORMANCE AUDIT

OF

UNDP RESOURCE MOBILIZATION AND COORDINATION

Report No. 2584

Issue Date: 12 July 2023

Report on the performance audit of UNDP resource mobilization and coordination Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of UNDP resource mobilization and coordination from 8 May to 8 June 2023. The audit aimed at assessing the effectiveness of UNDP's resource mobilization mechanism and the extent to which it helps UNDP achieve its strategic objectives. It also assessed how business units coordinated to achieve UNDP's resource mobilization goals. Specifically, the audit addressed the following performance audit questions:

1. Has UNDP established adequate governance arrangements to successfully implement its resource mobilization strategy?
 - 1.1 Are roles and responsibilities for resource mobilization of different business units within UNDP clearly defined, including coordination among them, and with adequate capacity?
 - 1.2 Are policies and procedures adequate to help successfully deliver resource mobilization goals?
2. To what extent is UNDP's resource mobilization strategy optimizing opportunities to meet the expected resource mobilization targets to implement the Strategic Plan?
 - 2.1 Are resource mobilization strategies and/or action plans developed at corporate, regional, and Country Office levels and aligned to UNDP's resource mobilization strategy?
 - 2.2 Is UNDP effectively identifying and managing risks associated with resource mobilization efforts?

Performance auditing is an independent, objective and reliable examination of an entity or process to assess whether economy, efficiency and effectiveness in the employment of available resources is being achieved.

Overall audit rating

OAI issued an audit rating for UNDP resource mobilization and coordination of **satisfactory/some improvement needed**, which means, "The assessed governance arrangements, risk management practices and controls were generally established and functioning, but need some improvement. Issues identified by the audit do not significantly affect the achievement of the objectives of the audited entity/area." The rating was mainly due to the fragmented approach to resource mobilization.

Key recommendations: Total = **4**, high priority = **1**

The four recommendations aim to ensure the achievement of the organization's strategic objectives.

For high (critical) priority recommendations, prompt action is required to ensure that UNDP is not exposed to high risks. Failure to take action could result in major negative consequences for UNDP. The high (critical) priority recommendation is presented below:

Fragmented approach to resource mobilization (Issue 3)	The audit team noted the lack of a coherent approach and coordination on resource mobilization efforts. Resource mobilization strategies were not prepared by all bureaux. Furthermore, there was no central repository for sharing best practices, lessons learned and innovative approaches to resource mobilization and the preparation of Partnerships and Communications Strategy and Action Plans (PCAPs) across headquarters, Regional and Central Bureaux, and Country Offices.
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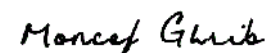
The Bureau for External Relations and Advocacy (BERA) with the support of Central and Regional Bureaux should ensure a coherent and coordinated approach to resource mobilization efforts by:

- (a) revising the existing Resource Mobilization Toolkit to include guidance for the preparation of a resource mobilization strategy and action plan at regional and headquarters levels, including updating the UNDP Programme and Operations Policies and Procedures to reflect the change;
- (b) identifying areas where resource mobilization efforts of Regional and Central Bureaux, and Country Offices should align and contribute to the corporate resource mobilization efforts - this should include an analysis of the existing processes, communication channels, and effective incentives for good resource mobilization performance and subsequent implementation;
- (c) putting in place a mechanism allowing Central and Regional Bureaux as well as Country Offices to share best practices, lessons learned, and innovative approaches related to resource mobilization across all Regional Bureaux, including establishing a central repository for the PCAPs; and
- (d) suggesting a new mechanism to involve BERA in the elaboration and rollout of regional or bureau-specific resource mobilization strategies, action plans, and related initiatives to ensure alignment with corporate approaches and synergy.

Management comments and action plan

The Assistant Administrators and Directors of the Bureau for External Relations and Advocacy, the Bureau for Management Services, and all Regional Bureaux accepted all four recommendations and are in the process of implementing them. Comments and/or additional information provided have been incorporated in the report, where appropriate.

Low risk issues (not included in this report) have been discussed directly with management and actions have been initiated to address them.



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