



UNITED NATIONS
INDUSTRIAL DEVELOPMENT ORGANIZATION



OFFICE OF EVALUATION AND INTERNAL OVERSIGHT (EIO)

EVALUATION WORK PLAN 2024 – 2025

Approved by the Director General on 21 February 2024

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A. INTRODUCTION

1. In accordance with its Charter of 11 December 2020 (DGB/2020/11) - approved by the Industrial Development Board (Board) in decision IDB.48/Dec.10 on 25 November 2020, the Office of Evaluation and Internal Oversight (EIO) shall independently prepare biennial work plans which shall be reviewed by the Independent Oversight Advisory Committee (OAC). The evaluation work plan shall be based on an evidence gap assessment and be submitted to the Director General for approval.
2. The **Evaluation work plan for 2024-2025** evolves from **EIO's strategy 2020-2024** (updated in 2023), and was prepared based on the comprehensive **EIO risk and evidence gap assessment** performed by EIO in the fourth quarter of 2023. It took into consideration EIO's strategic objectives, key changes in the internal and external environment, new UNIDO strategic priorities, management concerns and ongoing challenges related to the organizational restructuring started in 2022.
3. In line with the **EIO Charter**, the internal audit work plan for 2024-2025 and the evaluation work plan for 2024-2025 has been internally coordinated to avoid duplication of efforts and ensure complementarity and synergies when possible. The External Auditor and the Joint Inspection Unit (JIU) on-going activities and plans have also being taken into account, with due regard for each party's mandate and responsibilities.
4. The outcome of the evidence-gap assessment and top 10 evidence-gap areas were presented to the OAC in summary format on 13 December 2023. On 22 January 2024, the OAC provided further comments and inputs to the draft EIO work plans, which have been considered in the preparation of this document. The work plans were approved by the Director General on 21 February 2024.
5. It is important to underline that the evaluation engagements and associated timelines proposed in this work plan will remain flexible to ensure that they reflect the top areas and strategic priorities of the Organization. EIO will consider new organizational priorities on a continuous basis to adjust this work plan as needed. Any update will be communicated to the Director General, accordingly.
6. The UNIDO Evaluation Policy states, inter alia, that "the Director General and the UNIDO Executive Board ensure that adequate resources are allocated to evaluation. Accordingly, they approve the biannual evaluation work plan and provisional budget". Since 2008, the budgets allocated for the evaluation work plan were stable with a biennial budget ranging between Euro 500,000 to 600,000.

B. EIO'S STRATEGIC PRIORITIES 2024-2025

7. To continue contributing to the achievement of the Organization's strategic priorities/objectives, and in line with the EIO strategy for 2020-2024 (Update 2023), the following strategic priorities have been outlined:
 - (a) Increased effectiveness of EIO functions. Demonstrated added value to UNIDO.
 - (b) Sustained high-quality EIO processes and products.
8. Furthermore, to focus strategic attention of EIO, the following initiatives will guide EIO's work, further achievement of EIO Strategic Objectives, and form part of the EIO staff members' compact:
 - I. Increase the utility of EIO within UNIDO;
 - II. Drive innovation in EIO functions;
 - III. Build strategic partnerships and collaborations with internal & external stakeholders.
9. EIO will work towards achieving these priorities through its services, as outlined in the internal audit and evaluation work plans for 2024-2025, as well as other activities that will be performed in line with the EIO Charter.

C. EIO'S RISK AND EVIDENCE GAP ASSESSMENT METHODOLOGY

10. The EIO risk and evidence gap assessment methodology (updated in December 2023) is aligned with UNIDO's strategic priorities (medium-term programme framework, 2022-2025 (MTPF) and the results-based programme and budgets 2024-2025), strategic risks and evidence gaps). The **audit and evaluation universe** comprising **24 strategic domains**,¹ defined as a basis for the EIO risk and evidence gap assessments and prioritization, has been mapped to the organizational structure that was issued in October 2022 (see Annex 1).

11. The audit and evaluation universe provides a strong basis for ensuring alignment of EIO work with strategic areas of UNIDO, for more effective coordination of assurance services, and for optimizing complementarities and reducing potential duplication of efforts among all assurance providers (i.e. the internal audit function, the evaluation function, the External Auditor, and the JIU).

12. EIO forms its view on the **Organization's priorities and key challenges** using both **top-down** and **bottom-up** approaches.

13. The **top-down approach** includes the observations made during meetings of Senior Management and policymaking organs, and the review of their minutes and key decisions to understand the Organization's priorities, as well as management's and the Policy Making Organs' views on risks. The results of EIO's structured discussions with the heads of key business units and functions are analysed as part of EIO's risk assessment.

14. The **bottom-up approach** includes EIO's analysis of data available in SAP system, information from internal taskforces and working groups, EIO's exchanges with the External Auditor on institutional opportunities and risks, as well as any results of the ERM process. At this point, the UNIDO ERM Policy 2021 is under review, and its operationalization is still evolving. In line with the risk assessment methodology, the extent of EIO's use of and/or reliance on the results of the Organization's risk management process for the annual risk assessment is based on EIO's perception of the maturity level of the Organization's ERM process.² The External Auditor's report of UNIDO for the year ended 31 December 2022, in its maturity assessment, indicated that ERM in UNIDO is generally "unconscious"³.

15. Relevant data from the programme and budgets for the biennium are analysed as part of the risk assessment. Through its role as the focal point for the Joint Inspection Unit (JIU), EIO also obtains information on UN system-wide risks which may have implications for UNIDO's operations.

16. Combining the information obtained with its knowledge of risks and controls, as well as the results of previous internal audit and advisory services, investigations, independent evaluations, and external audits, EIO identifies relevant processes, functions, and entities. These are prioritized and sequenced for review considering urgency and resource availability.

17. When developing the annual work plan, EIO also considers any requests made by the Board and/or senior management and the internal audit activity's ability to rely on the work of other internal and external assurance providers.

18. The engagements in this evaluation work plan have taken into account the work plans from other assurance providers, in order to avoid overlaps and to maximize complementarity and synergies. The **Annex 1** presents an assurance map 2024-2025 which focuses on the 3rd Line (i.e. assurance providers, on the basis of the UNIDO 3 Lines Model) and presents the planned engagements of all assurance providers (i.e. EIO Evaluation and Internal Audit, External Auditor⁴, and the JIU).

¹ A group of processes, sub-processes, functions, sub-functions, initiatives, and activities that are aligned to specific Organizational objective(s) and/or thematic areas. The risks or evidence gaps identifiable from a domain are similar and/or closely related. The 25 risk domains are presented in Annex I.

² See Standard 2010: Interpretation.

³ The External Auditor (EA) used the following five-point scale to assess the maturity of UNIDO's ERM: 1 – Unconscious; 2 – Fragmented; 3 – Satisfactory; 4 – Systematic; 5 – Intellectual.

⁴ The current External Auditor's term will expire on 30 June 2024. A new External Auditor (Supreme Audit Institution of Egypt) will assume the function on 1 July 2024. Engagements for the new term are not yet known.

D. TOP TEN DOMAINS FOR THE EVALUATION IN 2024-2025

19. Based on the EIO Evaluation assessment, the updated **24 domains** of the audit and evaluation universe were ranked **according to the criteria for evidence-gap** associated with each domain. Refer to **Annex 1** for the ranking of all 24 risk domains in EIO’s audit and evaluation universe, from an evaluation perspective.

20. For the purposes of the EIO risk and evidence gaps assessment and the preparation of the audit and evaluation work plan for 2024-2025, meetings with Senior Managers were conducted to obtain an understanding of the priorities of UNIDO as an Organization, further inputs on the anticipated management needs from individual directorates and functions; new initiatives planned to be implemented, and the top risks, challenges or gaps faced by directorates.

21. The evidence-gap criteria include dimensions of strategic alignment, evaluation demand, potential use of evaluation results, and new learning potential. Due attention is given to feeding evaluation findings and recommendations into results-oriented reporting, strategic planning frameworks, and organizational learning and to link them with ongoing in-house research activities.

22. For the purpose of drawing Senior Management’s attention to areas that need to be prioritized, and to explain the basis for the selection and focus of EIO’s planned evaluations for 2024-2025, table 1 presented the top 10 priority domains based on the updated EIO’s evaluation evidence-gap assessment.

Table 1. Top 10 domains based on evidence-gap ranking

Evidence-Gap Rank	Domains	REF#
1	Portfolio/ programme/ project management	D19
2	Organizational governance and accountability	D16
3	Results-based management and alignment with ISID mandate and operations with ISID mandate and SDGs	D22
4	Enterprise Risk Management	D21
5	Digital transformation (at the Secretariat)	D2
6	Global positioning and thought leadership	D7
7	Strategic positioning and results achieved jointly with the UN system	D23
8	Policy development and standards/norms adoption/replication	D18
9	Management of corporate image/reputation	D11
10	Strategic relationships and communication with Member States (including funding partners)	D24

23. These top 10 domains ranked by the evaluation evidence-gap criteria, identify key strategic areas in UNIDO that have no – or not enough - documented evidence (e.g., internal reviews, evaluations, audits, external reviews in the last 5 years) that informs on their status of performance, achievements or challenges and provides a solid basis for evidence-based decision making.

Strategic, thematic, and country evaluation engagements

24. To address to the extent possible the top domain areas, the following evaluation engagements are included in the EIO evaluation work plan for 2024 – 2025.

Table 2: Strategic Evaluations for 2024 - 2025

Evaluation engagement	Description	Top 10 Ranked Domains addressed
<p>Strategic evaluation of UNIDO’s global positioning and thought leadership on ISID</p>	<p>UNIDO needs to scale up and produce impact by offering sound policy advice and supporting Member States in their industrial policymaking. By taking the lead on ideating and offering cutting-edge solutions to challenges emanating from industrialization, UNIDO can strengthen its value proposition and demonstrate its relevance as the UN System’s key agency with the necessary expertise and technical acumen to be an authoritative and influential voice in inclusive and sustainable industrial development. In preparation for next year’s Summit of the Future, a thematic evaluation of UNIDO’s thought leadership would facilitate taking stock of the Organization’s global positioning while suggesting ways in which UNIDO can resume its role as a thought leader in inclusive and sustainable industrial development.</p>	<p>D7. Global positioning and thought leadership D13. Management of regional, thematic, and programmatic strategic frameworks & approaches D18. Policy development and standards/norms adoption/replication D23. Strategic positioning and results achieved jointly with the UN system</p>
<p>Thematic evaluation of UNIDO’s contribution to SDG9</p>	<p>UNIDO is the custodian for six SDG 9 indicators: SDG 9.2.1, SDG 9.2.2, SDG 9.3.1, SDG 9.3.2, SDG 9.4.1, and SDG 9.b.1. These indicators are collected through official national statistics and are exogenous to UNIDO.</p> <p>A formative evaluation will be conducted with the objective to assess UNIDO’s past and present work on SDG9-related areas; to understand how has UNIDO positioned itself to respond to the most pressing needs under the SDG9; understand its comparative strengths and weaknesses on SDG9; explore the best options going forward to strengthen UNIDO’s approach, partnerships, and programmes in support of SDG9; and serve as a baseline for future assessments.</p>	<p>D7. Global positioning and thought leadership D22. Results Based Management and alignment of UNIDO goals and operations with ISID mandate and SDGs D23. Strategic positioning and results achieved jointly with the UN system</p>
<p>Thematic evaluation of UNIDO’s environmental and social safeguards, policies and procedures</p>	<p>An assessment of UNIDO’s Environmental and Social Safeguards Policies and Procedures (ESSPP). The IEU will assess the extent to which past and current social and environmental safeguards, policies, and procedures have been useful and have helped mitigate key risks for the UNIDO.</p> <p>The review will determine which current safeguards can be strengthened and examine their implementation in completed projects. It will assess how environmental and social considerations may be used and mainstreamed in the best possible manner to help inform UNIDO’s work in this space.</p>	<p>D18. Policy development and standards/norms adoption/replication D19. Portfolio/programme/project management</p>
<p>Strategic Evaluation of UNIDO’s Third Industrial Development Decade for Africa (IDDA).</p>	<p>United Nations General Assembly proclaimed the period 2016-2025 as the Third Industrial Development Decade for Africa through a resolution (A/RES/70/293). The Resolution specifically called upon UNIDO to develop, operationalize and lead the implementation of the programme, in coordination with the African Union Commission, the New Partnership for Africa’s Development, and the Economic Commission for Africa.</p> <p>It also called upon UNIDO to foster partnerships, coordinate with other relevant United Nations entities, and organize joint initiatives in favor of industrialization, including technology transfer, productive diversification, agribusiness value chain development, trade capacity building, renewable energy and energy efficiency, industrial policy, special economic zones, and industrial parks, climate change and</p>	<p>D19. Portfolio/programme/project management</p>

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Evaluation engagement	Description	Top 10 Ranked Domains addressed
	<p>human capital development, all while strengthening public-private partnerships (PPP) with a range of stakeholders.</p> <p>This is a strategic, forward-looking evaluation to inform UNIDO's management of the status and achievements of IDDAIII to identify areas for improvement and facilitate the decision regarding the way forward. The evaluation would review the achievement of strategic objectives and its Governance, coordination, and resource mobilization</p>	
<p>Country-Level Evaluation(s): Joint engagement on country/subregional offices/field reform</p>	<p>Senior Management initiated a field reform in 2022 that is still in progress. EIO recognizes potential risks stemming from unclear roles, undefined accountability, and misalignment between field offices and project teams. In response, EIO plans a joint engagement (by the audit and evaluation functions) in 2025 to address these concerns and support the enhancement of the field network's contribution to TC implementation.</p> <p>EIO reviewed the current field structure, project portfolio, and the regular budget allocation, as well as the status of respective Country Programs. Taking into consideration the regional balance, the following countries were preliminary shortlisted for potential country-level evaluation(s) in 2024 – 2025: Cambodia, China, Cameroon, Egypt, Indonesia, Iran, Côte d'Ivoire, and El Salvador.</p> <p>EIO will conduct 2-3 country-level evaluation engagements.</p>	<p style="text-align: center;">D19. Portfolio/programme/project management</p>
<p>Thematic evaluation of UNIDO's advancement of gender mainstreaming and gender equality and the empowerment of women</p>	<p>While this domain is not within the top 10 ranked by evidence-gaps, the 2020-2023 Gender Strategy and the resulting advancement of gender mainstreaming gender equality and the empowerment of women (GEEW) in UNIDO is required to be evaluated to assess its implementation. (Last independent evaluation was conducted in 2018)</p> <p>This evaluation is expected to be funded by GEW unit budgets.</p>	<p>D6. Gender mainstreaming</p>

E. EVALUATION WORK PLAN FOR 2024-2025

25. Based on the results of the evidence-gap assessment, and the coordination of assurance services with other assurance providers, the following EIO Evaluation work plan for 2024-2025 is proposed. With the targeted coverage of the top 10 domains, derived from the MTPF and IRP, the evaluation plan is more strategically aligned and provides an evenly distributed coverage and assurance on all five result areas of the MTPF and programme and budgets.

26. The evaluation work plan for 2024-2025 is summarized below. It is noted that with the coverage of the top 10 domains, derived from the MTPF and IRPF, the evaluation plan becomes more strategically aligned and provides an evenly distributed coverage and assurance on all five result areas of the MTPF and programme and budgets.

Evaluation work plan for 2024

Engagement	Engagement Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Thematic evaluation I	Strategic Evaluation												
Thematic evaluation II	Strategic Evaluation												
Thematic evaluation of UNIDO's advancement of gender mainstreaming and gender equality and the empowerment of women	Strategic evaluation												
Country Evaluation I	Country Evaluation												
Review of the status of implementation of recommendations	Assurance activities												
Ad hoc assurance activities	Assurance activities												
Evaluation Capacity Building	Capacity Building												
Project Evaluations	Project evaluations												
Evaluation support: Aggreg. products, update of methodology. & guidance, learning products, participation in UNEG and UN system-wide evaluations)	Cross-cutting and innovation												

Evaluation work plan for 2025

Engagement	Engagement Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Thematic evaluation III	Strategic Evaluation												
Thematic evaluation IV	Strategic Evaluation												
Country II	Country Evaluation												
Review of the status of implementation of recommendations	Assurance activities												
Ad hoc assurance activities	Assurance activities												
Evaluation Capacity Building	Capacity Building												
Project Evaluations	Project evaluations												
Evaluation support: Aggreg. products, update of methodology. & guidance, learning products, participation in UNEG and UN system-wide evaluations)	Cross-cutting and innovation												

27. The proposed work plans are indicative and intended to remain agile and flexible to enable EIO to respond to evolving strategic priorities and challenges.

28. Based on EIO's risk assessment, evidence gap assessment, and complaint in-take, EIO may perform various services – evaluations, internal audit, and/or investigations – at any stage of the programme and project lifecycle

Project/Programme evaluations

29. UNIDO Monitoring and Reporting Policy of 6 October 2021 underlined the requirement for regular monitoring and review of the organizational programme of work and **all development cooperation interventions**, including **terminal self-evaluations**.

30. Based on EIO's evidence gap assessment and portfolio review, EIO may perform evaluations at any stage of the programme and project lifecycle. The 2024-2025 biennium foresees approximately 20 mandatory independent project terminal evaluations.

31. In line with the UNIDO Evaluation Policy, the TC Guidelines, and following guidance provided in the UNIDO Evaluation Manual, **independent project evaluations are to be financed from the respective project budgets and it is the responsibility of project managers to ensure that an evaluation budget adequate to the size of the project is allocated and available at the time of the evaluation under the concerned project**. Actual evaluation costs will, inter alia, depend on the complexity of the evaluation, the number of evaluators needed, the duration of the evaluation exercise, and the number of countries to be visited.

32. In addition, the EIO Evaluation function will continue to be involved in evaluations conducted by Donors of UNIDO-executed projects, or other partner agencies. This category includes, among others, projects funded by the EU, DFIs, and bilateral donors.

Review of the status of evaluation recommendations

33. As per the UNIDO Evaluation Policy DGB 2021/11 findings and recommendations from evaluations shall be used to inform strategies, thematic areas, and internal processes, such as the project and programme identification and formulation process, for learning and continuous improvement purposes.

34. EIO intends to review the status and processes related to the implementation of evaluation recommendations and synthesize the observations in its annual report.

UNEG Peer Review of UNIDO's Evaluation Function

35. The UNEG Framework for Professional Peer Reviews of the Evaluation Function of UN Organizations (2011) describes a peer review as a "systematic examination and assessment of the performance of an organization by peers with the ultimate goal of helping the organization improve its policy-making, adopt best practices and comply with established standards and principles"

36. UNIDO EIO function intends to request UNEG's Peer Review in 2024 with the objective of:

- a) Receiving an independent and professional assessment of the evaluation function
- b) Enhance the use of evaluation by management, governing bodies, and other stakeholders
- c) Provide support and mutual learning through the sharing of good practices, tools, and experiences.

Participation in UNEG and other UN Join Activities

37. The EIO Evaluation function will continue to play an active role in the United Nations Evaluation Group (UNEG), including participating in UNEG Task Forces and working groups, and sharing experiences within the UN evaluation community. To the extent possible, it will also participate in inter-agency collaboration in connection with United Nations Sustainable Development Cooperation Frameworks (UNSDCF), in activities to

enhance UN evaluation norms and standards, evaluating SDGs and engaging in system-wide evaluation challenges, and in joint country-/thematic-level evaluation.

F. METHODOLOGICAL DEVELOPMENT, LEARNING AND CAPACITY BUILDING

38. The EIO Evaluation function will pursue its efforts to further develop and strengthen evaluation capacities within UNIDO and those of UNIDO Member States' counterpart ministries.

39. In this respect, EIO will keep organizing evaluation workshops for UNIDO project managers/teams whose projects/programmes will be independently evaluated during the new biennium. EIO will continue its engagement in cross-divisional exchange and learning activities.

40. To facilitate the conduct of such training an online evaluation training that was launched in 2023 for wider use by both staff and external partners. This e-learning was also used as a pre-requisite to participate in the on-site evaluation training.

41. In 2023 an evaluation training, as a contribution to building and strengthening national evaluation capacities in Member States took place in Egypt.

42. EIO will also continue to conduct evaluation-related briefings for UNIDO Member States as well as distribution of EvalNews to continue engaging in and fostering exchange on the subject of evaluation.

43. The EIO Independent Evaluation Unit will also continue to further develop its tools and methods. In particular, the development of innovative learning products and the further improvement of the evaluation quality review process are planned for 2024.

G. ESTIMATED BUDGET

Project and Programme evaluations

44. In line with the UNIDO Evaluation Policy, and relevant administrative issuances, mandatory project/programme **evaluations will continue to be financed from the respective project budgets** and it is the responsibility of project managers to ensure that the respective evaluation output is created and corresponding budget allocations made and available at the time of the evaluation and to initiate the evaluation process on time.

45. This also applies to mandatory independent evaluations of Country Programmes (CPs), Programme for Country Partnerships (PCPs), Investment and Technology Promotion Offices (ITPOs), or similar TC projects/programmes.

Evaluation provisional budget for 2024-2025

46. During the 2024 EIO will be faced with a continued heavy workload of mandatory independent project terminal evaluations. Thus, complementary evaluation resources are required to ensure overall evaluation management and project evaluation quality assurance, that UNIDO is aligned to donors' evaluation requirements and fiduciary standards, to keep improving the internal process attached to the evaluation function, and to produce aggregated products or reviews on the basis of previous evaluations. In addition, this will allow EIO staff participation in UNEG meetings and joint UN evaluation activities, to further consolidate and follow-up on recommendations and lessons learned from evaluations, and to engage in the development of learning products.

47. The overall budget breakdown for the evaluation work plan for 2024 and 2025 is shown in the table 3 below.

Table 3: Overall budget for EIO Evaluation work plan 2024 (in Euro)

2024	Estimated budget
Strategic Thematic/Evaluations	
Thematic / Strategic Evaluation I	60,000
Thematic / Strategic Evaluation II	60,000
Country Evaluation I	50,000
Thematic evaluation of strategic GEEW (Euro 60,000 to be budgeted by GEW unit)	(funded by GEW unit)
UN activities, evaluation support and capacity building	
<ul style="list-style-type: none"> • Evaluations support: GEF evaluations and project evaluations, aggregated products, development/update of evaluation methodologies, learning products, participation in UNEG (system-wide or joint UN evaluations) & other cooperation activities, support to CP evaluations, MAPs and recommendations follow-up. 	120,000
<ul style="list-style-type: none"> • Training and capacity building of partners 	50,000
Total amount for 2024	340,000
2025	
Strategic Thematic/Evaluations	
Thematic / Strategic Evaluation I	60,000
Thematic / Strategic Evaluation II	60,000
Country Evaluation II	50,000
UN activities, evaluation support and capacity building	
<ul style="list-style-type: none"> • Evaluations support: GEF evaluations and project evaluations, aggregated products, development/update of evaluation methodologies, learning products, participation in UNEG (system-wide or joint UN evaluations) & other cooperation activities, support to CP evaluations, MAPs and recommendations follow-up. 	120,000
<ul style="list-style-type: none"> • Training and capacity building of partners 	50,000
The total amount for 2025	340,000

H. ADVISORY SERVICES

48. Formal advisory services are usually requested from management and based upon a specific assignment on an ongoing basis. The EIO Evaluation function will continue providing advice on relevant subjects in a timely manner, as and when requested. Two such assignments were delivered in 2023.

I. LIMITATIONS ON EVALUATION FUNCTION SCOPE OF WORK

49. The allocation of resources and timing required for evaluation activities considers available evaluation staff resources, the time allocation required for preparatory planning, conducting quality assurance, and other activities specific to a particular evaluation task. Generally, a project evaluation will take about one person-month (spread over four months) by one Evaluation Officer and one Evaluation Assistant to be completed. A strategic evaluation (country level, thematic, synthesis) will take three person-months of one/two Evaluation Officers and one Evaluation Assistant, spread over six months (not including the work of international and national consultants). Depending on the nature of the evaluation activity, the available human resources will also be dedicated to UNEG and other joint UN evaluation activities, methodological development, learning products, and advisory services as described in this document. Therefore, the EIO evaluation work plan for 2024 is based on the assumption that the EIO evaluation function staffing will be composed of one Chief, three Evaluation Officers, and one Senior Evaluation Assistant.

50. EIO would like to reiterate that the current level of resources for the EIO Evaluation function does not allow to adequately cover all high-priority areas identified from the evidence-gap analysis performed.

51. With the current staffing for the evaluation function in EIO and the expected operational resources to be allocated, the EIO evaluation function will be able to conduct two or three strategic/thematic evaluations.

52. Moreover, for the same reason of resource constraints, the additional 14 strategic domains (ranked 11-24 in annex 1) were not even considered for being addressed by the evaluation function in this biennium.

ANNEX 1: EIO ASSURANCE MAP 2024-2025

(Third Line only)

Eval: Evidence -Gap Rank	Audit: Risk Rank	Domains	P&B Result Areas	Internal Audit Work Plan	Evaluation Work Plan	EA's Work Plan	JIU's Work Plan
1	3	D19. Portfolio/Programme/ Project management	1, 2, 3, 4, 5	2023: Audit of project handover. 2024: Audit of projects with innovative finance components.	2023: UNIDO Programme for Country Partnership (PCP) framework 2023: Synthesis of UNIDO Independent Evaluations 2018-2022 2023: Project evaluations 2024: Strategic Evaluation of UNIDO's Third Industrial Development Decade for Africa 2024/25: Thematic evaluation of UNIDO's environmental and social safeguards, policies, and procedures (covering D18, D19) 2024/25: Strategic Evaluation of UNIDO's Third Industrial Development Decade for Africa	Audit FY 2023: China (TBC) and Office of Special Operations	
2	1	D16. Organizational governance and accountability	4	2023: Audit on Promulgation and Operationalization of Policies 2023: Assurance review on internal controls in the second line. 2024: Audit of the organizational governance mechanisms for decision-making on and implementation of UNIDO's strategic priorities			2023: Issued report of accountability frameworks in the United Nations system organizations System-wide 2023: Ongoing: Review of acceptance and implementation of JIU recommendations. by the UN system organizations, the process of handling the JIU reports by the JIU participating organizations, and their consideration by their legislative/governing bodies
3	11	D22. Results Based Management and alignment of UNIDO goals and	1, 2, 3, 4, 5				

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Eval: Evidence -Gap Rank	Audit: Risk Rank	Domains	P&B Result Areas	Internal Audit Work Plan	Evaluation Work Plan	EA's Work Plan	JIU's Work Plan
		operations with ISID mandate and SDGs			2023: Synthesis of UNIDO Independent Evaluations 2018-2022 2024/25: Thematic evaluation of UNIDO's contribution to SDG9 (covering D7, D22 , and D23)		
4	15	D21. Enterprise Risk management	4	2023: ongoing assurance review on ERM.		Audit FY 2022: Risk Management	
5	2	D2. Digital transformation and change management (UNIDO Processes)	4, 5	2024: Assurance review of the governance framework for a digitally enabled fit-for-purpose UNIDO	2023: Synthesis of UNIDO Independent Evaluations		
6	12	D7. Global positioning and thought leadership	1		2024: Strategic evaluation of UNIDO's global positioning and thought leadership (covering D7 , D13, D18 and D23) 2024/25: Thematic evaluation of UNIDO's contribution to SDG9 (covering D7, D22 , and D23)		
7	21	D23. Strategic positioning and results achieved jointly with the UN system	1, 4		2024/25: Thematic evaluation of UNIDO's contribution to SDG9 (covering D7, D22 , and D23)		
8	22	D18. Policy development and standards/norms adoption and replication	1, 2, 3		2024/25: Strategic evaluation of UNIDO's global positioning and thought leadership (covering D7 , D13, D18 and D23) 2024/25: Thematic evaluation of UNIDO's environmental and social safeguards, policies, and procedures (covering D18, D19)		
9	20	D6. Gender mainstreaming	1, 2, 4, 5		2024/25: Thematic evaluation of UNIDO's advancement of gender mainstreaming and gender equality and the empowerment of women		2023: ongoing - Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women.
10	18	D11. Management of corporate image/reputation	4				
11	14	D24. Strategic relationships and communication with Member States*	1, 4	2022: Assurance Review – Member			

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Eval: Evidence -Gap Rank	Audit: Risk Rank	Domains	P&B Result Areas	Internal Audit Work Plan	Evaluation Work Plan	EA's Work Plan	JIU's Work Plan
				States Engagement Initiative (MSEI)			
12	8	D14. Strategic partnerships management	1, 2, 3, 4		2023: Synthesis of UNIDO Independent Evaluations 2018-2022 2023 Ongoing: EIO Independent Evaluation of UNIDO's Engagement with the Private Sector		
13	6	D4. Field structure strategy and operations management	4	2024: possibly a joint engagement on selected countries/sub-regional offices (countries/sub-region to be decided).	2023: Project evaluations	Audit FY 2023: China (tbc) Audit FY 2023: Restructuring Regional offices (phase 2)	
14	13	D9. Knowledge management	4	2023: specific part on knowledge management covered under Audit of project handover.	2023: Synthesis of UNIDO Independent Evaluations 2018-2022 2023: ongoing: Evaluation on Knowledge Management		
15	9	D13. Management of regional, thematic, and programmatic strategic frameworks & approaches	1, 2, 3, 4		2023: Synthesis of UNIDO Independent Evaluations 2018-2022 2023: Thematic Evaluation of the PCP Framework 2024/25: Strategic evaluation of UNIDO's global positioning and thought leadership (covering D7 , D13, D18 and D23)		
16	7	D12. Management of implementing partners	5	2023: Assurance review of the selection of implementing partners.			
17	4	D5. Financial management	4, 5	2025: Financial Reporting processes.		2023, 2024, 2025 FY 2023: Innovative finance division	
18	5	D17. People management	4, 5	2022 and 2023: Follow-up on MAPs from Advisory engagement on UNIDO competencies completed in 2021 2025: Recruitment Process			2023: issued - Review of the internal pre-tribunal stage appeal mechanisms. 2023: issued - Review of mental health and well-being policies and practices for

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Eval: Evidence -Gap Rank	Audit: Risk Rank	Domains	P&B Result Areas	Internal Audit Work Plan	Evaluation Work Plan	EA's Work Plan	JIU's Work Plan
							<p>staff in the UN sys org</p> <p>2023: ongoing:- Flexible working arrangements in the UN system organizations</p> <p>2023: ongoing: - Review of health insurance schemes in the UN system.</p> <p>2023 ongoing - Review of the use of non-staff personnel and related contractual modalities in the United Nations system</p> <p>2023:ongoing - Review of medical services in the UN system</p>
19	10	D8. Information technology management	5	<p>2023: Assurance review on privileged user access accounts</p> <p>2023: Follow-up on MAPs from IA and EA IT Security Audits in 2020/2021</p> <p>2025: ITGC</p>		<p>Audit FY 2023: ITGC Follow up on cybersecurity assessment Follow up on recommendations on innovations</p>	
20	16	D20. Procurement and contract management	5	<p>2023: ongoing advisory on procurement reform</p>			
21	17	D1. Business continuity management	5				
22	19	D3. Ethics, integrity, and fraud risk management	4, 5			<p>Audit FY 2022: Corruption and Fraud</p>	<p>2023: Review of accountability frameworks in the United Nations system</p>

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Eval: Evidence -Gap Rank	Audit: Risk Rank	Domains	P&B Result Areas	Internal Audit Work Plan	Evaluation Work Plan	EA's Work Plan	JIU's Work Plan
							organizations System-wide
23	23	D.15 Operations and assets management	5	Partially: Audit of internal controls in the second line.	2024/25: Strategic evaluation of UNIDO's global positioning and thought leadership (covering D7 , D13, D18 and D23)	Audit FY 2023: China (tbc)	
24	24	D10. Management of assurance services	4				

ANNEX 2: CRITERIA AND SCORING FOR EVIDENCE-GAP ASSESSMENT

Dimension	Scoring → Criteria ↓	20	15	10	5	0
Evidence Gap	New learning potential	Very high: The topic has not been evaluated in the past, no evidence is available	High: Some evidence from past evaluations is available	Medium: Some evidence from recent evaluations is available	Low; Ample evidence is available, but some gaps remain	Very low: Ample evidence is available
	Likelihood of use (demand base)	Very likely: There is a concrete need for target groups to use the evaluation (e.g. donor or MS requirement)	Likely: Target groups have expressed interest and willingness to collaborate	Moderately likely; Target groups have expressed interest to some degree	Unlikely: Use is rather unlikely due to different factors (e.g. no clear target group)	Highly unlikely: The topic has just been reorganized in the organization
	Timeliness	Very High The evaluation results will feed into a fully planned decision-making process (e.g. policy review)	High The evaluation results are likely to feed into planned decision-making processes	Medium The evaluation results are not linked to any planned decision-making processes	Low The evaluation results are likely to come too late or too early for decision-making	Very Low The evaluation results come to a time when no decision-making will take place
	Evaluability	Very high Very solid evidence from the project and other evaluations, and very good monitoring data available	High Solid evidence from the project and other evaluations; good data from monitoring available	Medium Some evaluations and some monitoring data are available	Low Limited access to evidence	Very Low: The topic is not suited for evaluation or external factors make evaluation impossible