

Executive Board of Undp/unfpa/unops

Annual session, 30 May- 9 JUNE 2017

**UNDP management response to the:**

1. **2016 Annual Report of the Office of Audit and Investigations (DP/2017/26);**
2. **2016 Annual Report of the Ethics Office (DP/2017/27);**
3. **2016 Annual Report of the Audit and Evaluation Advisory Committee (Annex- DP/2017/26); and**

**Management commentaries to the:**

1. **2016 Annual Report on Evaluation (DP/2017/20)**
2. **Introduction**
3. This report is UNDP’s management response to the main recurring risks and matters highlighted in the 2016 Annual Reports of the Office of Audit and Investigations (OAI) DP/2017/26, Independent Evaluations Office- DP/2017/20, Ethics Office – DP/2017/27, and the Audit Advisory Committee (AEAC) Annex to DP/2017/26. The 2016 OAI annual report includes UNDP, UNCDF and UNV audits.
4. The Administrator and the Associate Administrator of UNDP, give the highest priority to recommendations of the AEAC and Independent Oversight Offices and implementation of all recommendations are closely monitored by senior management. There are many factors, including the disclosure of audit reports, which contributed to UNDP being rated the most transparent entity two years in a row according to the International Aid Transparency Index – which sets a common global benchmark for timelier, accurate and comprehensive aid information. UNDP maintained this ranking in the 2016 Index which ranks 46 aid organizations in total, and was the only organization to score above 90% on the 2016 Index.
5. **2016 Annual Report of the Office of Audit and Investigations (DP/2017/26)**
6. **Management response to key audit risks identified by OAI in the 2016 Annual Report and response to EB decision 2016/13**
7. Pursuant to EB decision 2016/13 in which the EB, *Noted with concern that the audits of UNDP and UNFPA flag a number of areas of recurring weaknesses, including on programme management, procurement, governance and financial management, appreciates information provided by management on efforts to address these weaknesses, and urges management to continue and intensify efforts to address these issues and provide further information on the impact of the measures they have taken* UNDP is pleased to highlight the actions that have been taken to address key recurring risks identified in the 2016 OAI Annual Report and the impact of such measures.
8. In response to the EB decisions, Management continues to adopt a risk-based approach in addressing, where possible, recurring audit matters. Based on the observations and risks raised in reports issued by the Board of Auditors, the Office of Audit and Investigations (OAI) and the Audit and Evaluations Advisory Committee (AEAC), as well as the decisions of the Executive Board and the Executive Group, UNDP management has continued to establish audit-related management priorities on a biennial basis since 2006. Progress is monitored against baseline indicators through regular meetings chaired by the Administrator and Associate Administrator and reported annually to the Executive Board at its first regular session. The recurring issues highlighted in the 2016 OAI annual report are all captured in the 2016-17 top 7 audit related management priorities that were presented to the Executive Board in January 2017 (DP/2017/11).
9. **Country Office (CO) Audits and Directly Implemented (DIM) Project Audits**
10. **Governance and Strategic Management (*20 per cent of CO and 8% of project recommendations*):** In line with the new Strategic Plan, the organization will ensure an assessment process is in place so that Country Offices’ have access to the required capacities to deliver on their CPDs. UNDP has taken measures to address the issue of low programme delivery. There are clear delivery targets established for country offices by the regional bureaus that monitor the achievement of such targets. These targets are often met except where the CO is experiencing extenuating circumstances. The organization continues to pursue reduction of CO operating costs through greater use of clustering and appropriate design of functions that remain in the COs. The clustering of transactions address internal control risks especially in the small COs. It will take some time for the benefits of such actions being implemented in 2017 to be fully realized. UNDP management adopted a new approach to its planning and budgeting known as enhanced planning in 2016 which seeks to achieve a more deliberate Institutional Budget allocations for achievement of results. Finally, an enhanced strategy for cost recovery (general management support, government local office contribution collection, direct project charging implementation, strengthening of cost recovery from other United Nations agencies) has been embarked on based on a joint paper on cost recovery proposals presented to the executive board in September 2016 and January 2017.
11. Given that a number of the management actions are linked to the new strategic plan and integrated budget, it will take time for the proposed measures to be implemented and the full impact and benefits to be realized. The impact and benefits of full implementation will be country office structures that are financially sustainable and able to deliver on desired results with reduced instances of risks arising from lack of segregation of functions. UNDP therefore expects that audit recommendations under this area will start declining during the year 2018.
12. **Programme/ Project Management (PPM)-(*14 per cent of CO and 14% of DIM project recommendations*):** Management takes note of the recurring issues under PPM which include, weak monitoring, delayed preparation of Annual Work Plans (AWPs), unclear Baselines Milestones and Targets (BMTs), absence of annual reviews of country programmes and lack of Resource Mobilization strategies.

 UNDP fully agrees with the importance of ensuring effective project monitoring, governance, and risk management. In light of recurring audit and evaluation findings, UNDP realized that a new approach was needed to reflect all aspects related to the quality of project management in a comprehensive way in order to prompt real change in performance in these areas. To respond to this need, the organization developed clear standards and an integrated tool that clearly established the range of corporate expectations on quality programming in one place and also supported learning and decision making to help improve the quality of projects.

1. This new quality assurance (QA) system was initiated for all projects starting in 2016. All ongoing projects in UNDP have been quality assured under this system as of end February 2017 covering the programming year 2016. Part of quality assurance for ongoing projects requires providing evidence for effective monitoring, risk management, functioning of the project board and holding regular reviews to address bottlenecks and other project management issues. For each of these areas, performance expectations are clearly stated and projects need to provide evidence that they meet the standard. If the project needs improvement in an area, a management action plan is developed to show how the issue will be addressed.
2. The QA system clearly states expected standards to which managers will be accountable and enables Country Office managers and Regional Bureaus to provide better oversight by pinpointing which projects and offices are struggling to meet specific standards. This will help the organization to identify investments that need to be made in staff capacity to improve performance over time. 2017 will be the first year of full compliance and UNDP anticipates the impact of these measures to be realized over the next 12 months.
3. **Procurement (*14 per cent of CO and 11% of DIM project recommendations*):** Management has carefully reviewed the recurring issues under procurement which include lack of compliance in certain areas of bidding, evaluation of bids and contracting, delays in planning and inadequate management of Individual Contractors (ICs). UNDP management has embarked on a number of measures to address these shortcomings. These include (a) the rollout of e Tendering and development of a contract management policy and tool and rollout of TALEO implementation of ICs to enable business units better procure and manage individual contracts, their deliverables and payments; (b) A corporate planning tool (PROMPT), launched in February 2017 to facilitate the creation and continuous updating of procurement plans by Country Offices and HQ business units; (c) Recognizing different categories of vendors and differentiated risk profile associated with each category, the Supplier of Interest (SOI) project, a flagship initiative to address the underlying vendor management issues highlighted by OAI; (d) centralization of vendor creation and approval in hubs, such as Kuala Lumpur and Clustering of high risk, high volume or high value procurement through specialized teams and hubs to ensure that procurement actions are subject to the appropriate level of review and are duly justified; and (e) recruitment of regional procurement advisors provide advisory support to country offices and of capacity building support missions by the Procurement Support Unit staff at the request of Country Offices.
4. There are now 32 offices that are implementing e -tendering and this increases the compliance with bidding requirements. Compliance with the procurement requirements along each stage of the process will lead to better value for money and timely procurement which supports timely delivery of project plans. Actions to address vendor management risks has resulted in a significant increase in debarments against vendors committing proscribed practices (13 in 2016 compared to none in 2015 and 2014), while the development of tools and monitoring mechanisms will enhance the quality of procurement oversight resulting in timely identification and correction of irregularities.
5. **Financial Management (*12 per cent of CO and 47% of DIM project recommendations*):** Management notes the recurring issues raised by OAI under this category, which include; Inadequate controls over cash advances including delayed liquidation, delays in recovering costs of support services and inadequate oversight over payments. Under DIM project audits the issues raised are inaccurate recording of transactions and lack of supporting documents. It is important to highlight that the DIM audits are often purely financial audits and therefore it is expected that most of the recommendation will be related to the financial management area. A number of the financial management issues are encountered at the implementing partner level (DIM with Letters of Agreement (LoA) implemented by partners) and while capacity-building and training endeavors may partially address the risks, systemic and structural challenges at the implementing partner level that give rise to such financial risks often require significant resource outlays in order to mitigate the risks. UNDP will be carefully reviewing the use of DIM with LoA in 2017. The Office of Finance and Resources Management (OFRM) prepares a financial performance report on a quarterly basis to all country offices. This report monitors key performance indicators that include timely liquidation of advances and other high risk financial matters. With regard to management of advances and inadequate supporting documents, several of these issues relate to inadequate capacity of partners. Monitoring of timely liquidation of advances is done on quarterly basis and follow up made through the regional bureaus. On the payment risks, following the Chief Executive Board (CEB) initiative on harmonization of banking relationships, UNDP is an active partner and as a result reduced the number of banks by concentrating banking relationships and expanding the use of electronic fund transfers to local payments to minimize payment risks. UNDP is also strengthen banking systems for fraud mitigation for identified high risk country offices through implementing VPN (Host to Host) transmission of banking files, expanding the use electronic funds transfer, electronic banks statements (were available locally at CO level), secure delivery and the implementation of mobile banking in country offices. In addition, OFRM will carry out enhanced monitoring of long outstanding bank reconciliation items and a number of countries are scheduled to cluster the processing of payments at either the regional center or global shared services unit in order to mitigate payment risks.
6. The impact of these measures have been an increasing improvement in outstanding advances to partners at the time of closing UNDP’s books at the end of the year from US$116 million in 2014 to US$92million and US$90million in 2015 and 2016 financial years respectively, noting that the long outstanding (greater than six months) advances have on average been at the range of 8%. The measures to address payment risks to be implemented will result in fewer cases of payment/banking irregularities.
7. **Unsatisfactory CO and DIM Audits:** Management takes note of a significant decrease in the number of unsatisfactory Country Office and DIM audits from 7 in 2015 to 1 in 2016 (the other 2 unsatisfactory audits in 2016 were HQ audits and management actions discussed under section (d)). This is the impact of the implementation of a number of the measures articulated in this section. For the one unsatisfactory audit, all audit recommendations have been fully addressed and assessed as implemented by OAI.
8. **Global Fund (GF) Audits**
9. UNDP is an important partner of the Global Fund (GF) in its efforts to manage risk in highly challenging operating environments and is the Principal Recipient (PR) in 24 countries, of which 11 are under the GF’s Additional Safeguards Policy (ASP)[[1]](#footnote-1). UNDP management continues to make substantial investments to continuously and systematically refine risk mitigation and prevention measures that address the operational realities that arise from working in capacity-constrained environments. These interventions specifically respond to OAI audit findings and recommendations and are reviewed periodically by the OPG with the result of no unsatisfactory audit ratings in the last two years.
10. Management notes that Weaknesses in inventory management, such as weak information system to track and monitor pharmaceutical products and their stock levels, lack of testing pharmaceutical products and gaps in project management, such as monitoring and evaluation processes, oversight and management of project funds are recurring risks under GF projects. UNDP often uses national warehouse systems to store its GF inventories and the inventory management processes and QA standards often fall short of acceptable standards. These risks are being addressed through the development of guidance, tools, training and processes.
11. The impact of these interventions has resulted in a reduction of number of audit recommendations over the past 5 years by 67% from a total of 76 recommendations from 11 audit reports in 2011 to 25 recommendations from 14 audit reports in 2016. There have also been no unsatisfactory audit ratings under the global fund audits for two consecutive years in a row.
12. **HQ Audits**
13. UNDP management welcomes the recommendations made in the 10 HQ audits of which 3 were performance based focusing on efficiency and effectiveness of systems and procedures and all were rated satisfactory. Management carefully reviewed the issues raised in the two unsatisfactory audit reports, one on the United Nations Office of South-South Cooperation (UNOSSC) and the other on UNDP vendor management. In response to EB decision 2016/13-12 requesting an update on implementation of UNOSSC audit report recommendations, UNDP is pleased to report that all but one of the 16 audit recommendations under the UNOSSC have been implemented. On the remaining one recommendation, all decisions have been taken and pending actions (staff transfers) will be finalized on March and July 2017 after which the recommendations will be closed. On the vendor management audit the supplier of interest project seeks to address vendor management risks in a comprehensive manner and as such progress is underway in addressing the 6 of the 7 audit recommendations. One has been updated as implemented by management.
14. **Audits of projects executed by Non-Governmental Organizations (NGO) and/or National Governments**
15. UNDP management recognizes the importance of National Implementation (NIM) modality as a way of ensuring national ownership and sustainability of projects at the country level. UNDP management takes note of a slight decline in the percentage of countries receiving satisfactory OAI review ratings between 2014 and 2015 by OAI (assessment of quality of NGO/NIM audit reports) from 82 per cent to 72 per cent.
16. The qualifications resulting in net financial misstatements were mainly due to unsupported expenses (27 projects), ineligible expenses (17 projects) or incorrect recording of advances/expenses (15 projects), all of which are related to capacity challenges at the implementing partner level.
17. UNDP is taking measures to ensure full implementation of the Harmonized Approach to cash Transfer (HACT), and associated decisions related to risk ratings combined with capacity-building initiatives where gaps are identified and the change of implementation modality where an Implementing Partner has recurring negative audit ratings.   The rollout of HACT has not been without some challenges (OAI reports that 8 countries were HACT compliant in 2015). For example, it is a challenge to change implementation modality mid-cycle especially for offices that are nearing the end of their programme cycles. Occasionally challenges are encountered in receiving cooperation from programme governments with regards to change of implementation modality or cash transfer method, especially for offices which are heavily funded by government. Cost sharing funds. In these instances, governments expect their institutions to be involved in implementation of projects funded with government cost sharing funds. Cost of conducting assessments and assurance activities that require to be performed by third party providers has also been a challenge where these were not factored in the budgets for existing projects. Given these challenges, UNDP expects to see greater compliance with the framework as Countries enter a new program cycles.
18. The benefits and impact of HACT implementation will take another one to two years to be fully realized due to the realities mentioned in the preceding paragraph. UNDP has put in place some mitigation measures to manage implementing partner risks. A revised fraud policy was issued in 2016 and UNDP continues to rely on the annual NIM-NGO audits as a key oversight and assurance mechanism for NIM/NGO projects. This will gradually shift towards HACT assurance activities as offices become HACT compliant. A fiduciary risk management paper that highlights ways in which management can better address these risks has also been developed and the project document has been updated to include fraud clauses and UNDPs fraud policy attached as an annex. IPs with no fraud policy of their own are encouraged to adopt UNDPs policy.
19. **Follow up on long outstanding audit recommendations**
20. UNDP management monitors implementation of OAI audit recommendations through the Organisational Performance Group (OPG) chaired by the Associate Administrator. Management is pleased to note the 87% implementation rate of recommendations issued over the past 3 years is higher than established corporate targets and an improvement from last year’s rate of 85%. UNDP Senior Management actively monitors the implementation of audit recommendations on a regular basis as evidenced by the significant improvement from 50 long outstanding audit recommendations at the end of 2015 to 17 at the end of 2016. The number of recommendations older than 18 months is generally at the same level from 17 as at end of December 2015 to 18 as of 2 March 2017. Most of the long outstanding audit recommendations require system or policy changes, significant resource outlays or some inputs from external stakeholders. For example, in 2017 UNDP will carry out a review of contract modalities, including Individual Contractors with a view to addressing some of the challenges that give rise to the recurring audit recommendations. Nevertheless, UNDP management makes every effort to implement all audit recommendations. Since 2016, the Associate Administrator has been closely monitoring implementation of audit recommendations and sending follow up messages to all Bureaus to ensure that the process is expedited. This close monitoring is a major contributor to the decreasing number of long outstanding recommendations and improving implementation rates.
21. **Investigations and Complaints received and response to Executive Board decision 2014/21 and 2015/13 (requesting disclosure of financial loss recovery)**
22. The Annual Report on Disciplinary Measures and Other Actions taken in response to fraud, corruption and other wrongdoings shared by UNDP’s Administrator as well as the Ethics trainings carried out on a regular basis to UNDP staff sensitizes staff on the types of issues that staff should report with a resulting increase in the number of reported cases.
23. Management notes that procurement fraud remains the highest category of newly reported (21 per cent) as well as substantiated cases (18 cases; 42 per cent). UNDP has developed a phased action plan which includes elements such as increased ethical awareness and training through communication, sharing of lessons learnt and timely response and adaptation when fraud is substantiated. It is expected that initially there may be an increase in reported fraud as actions under this plan are implemented with a subsequent decrease as the risk mitigations strategies benefits are realized.
24. In response to EB decision 2016/13-8 where the EB *noted with concern the low levels of defrauded funds reported in investigations as recovered, and welcomed efforts to identify the obstacles that are hindering recovery, urging UNDP to do all it can to ensure timely recovery of defrauded funds… and prioritize this,* UNDP is pleased to report that where frauds are substantiated, UNDP pursues full recovery of lost funds based on the actions proposed by a cross-functional task force established to improve recovery of funds lost due to fraud. In most cases, UNDP relies on the national judicial systems to pursue cases of substantiated frauds within the country. Effective partnership and collaboration with the national authorities and member states are critical to the success of management actions. Internally there are some proposed improvements in processes in 2017 to enhance tracking and monitoring the substantiated losses and it is envisaged that these new mechanisms will translate in higher recovery rates in future years.
25. It is also important to highlight that given the need to comply with UNDP’s legal framework in the recovery of funds and often rely on national authorities, most of the fraud recoveries take place in future years as opposed to the year in which the case was closed as recovery efforts can only commence after the fraud is substantiated and case is finalized. As such management notes that an amount of approximately $2.23 million was recovered in 2016 in seven cases reported in previous years. Part of this amount was not, however, reported as loss during the respective reporting year as investigation reports were not issued in three of these cases. This is a significant improvement in recovery of funds and as the task force implements its recommendations there should be a steady improvement in recovery of funds lost due to fraud.
26. **OAIs overall audit opinion**
27. OAI has issued UNDP a “Partially Satisfactory” rating in 2016. Management had anticipated a change in OAI’s planning process in order to be representative of UNDP’s holistic risk profile, however it is noted that the process continues to be risk based, and as such selects high risk projects and offices for its audit coverage. These are the offices and projects where UNDP’s interventions are most needed. The 2016 overall rating provided is in line with what one would expect when running operations in high risk environments. Taking this into consideration, management welcomes the introduction of a 4 tier rating beginning 2017 that seeks to break down the “Partially Satisfactory” rating into two categories (with either minor or major improvements required). UNDP’s work is most needed in the high risk environments and the corporate Enterprise Risk Management (ERM) process allows for risk assessment in order for UNDP to take calculated risks and develop mitigating strategies based on the risk tolerance levels. The rating should therefore be seen in light of how well the organization manages the known and identified risks, in such high risk operating environments.
28. **2016 Annual Report of the Ethics Office (DP/2017/27)**
29. **Management response to Matters highlighted in the 2016 Annual Report of the Ethics Office**
30. UNDP management takes note of the 2016 achievements of the Ethics Office, and commends the office for its innovative use of technology to reach a wider audience to conduct its ethics awareness training. It is pleasing to note that in 2016 there is no management recommendation, a testament to the importance that management has placed in dealing with the issues raised by the ethics office during the year.
31. The reality of decreasing resources is that over the past two years, other management units have had their budgets reduced by between 10-15% whilst the oversight units were reduced by 4% in an effort to protect their budgets. There were no reductions in 2017 approved budgets for the oversight units.
32. Being cognizant of the growing demands on the Ethics office and the staffing situation, UNDP continues to reach out to member states to support the vacant JPO position. So far no member state has been forthcoming to support this request.
33. **2016 Annual Report of the Audit and Evaluation Advisory Committee (Annex- DP/2017/26)**
34. **Management response to matters highlighted in the 2016 Annual report of the Audit and Evaluations Advisory Committee (AEAC).**
35. The UNDP Audit Advisory Committee has been expanded to include evaluation oversight functions and renamed the Audit and Evaluation Advisory Committee. Management welcomes this development. UNDP management appreciates the strategic advice provided by the AEAC and has carefully reviewed the 2016 Annual Report and advice provided in the various areas identified in the report. There are a number of common issues identified in the OAI and AEAC reports related to weaknesses in procurement oversight and vendor management, cost recovery, enhanced budgeting and the status of implementation of the UN office of South to South Cooperation (UNOSSC). The management solutions on these issues have already been addressed in the preceding sections and are not repeated here.
36. With regards to the several initiatives being undertaken by the Bureau for Management services (BMS), management welcomes the AEAC advice for the integration and rationalization of all initiatives presented, to ensure that the initiatives and projects can be completed within an appropriate timeframe. BMS has incorporated these initiatives within its work planning system, including the provision of resources and establishment of timelines. Monitoring will be carried out on a regular basis to ensure attainment of desired results.
37. On the Information & Communication Technology (ICT) management issues related to strengthening data security, UNDP welcomes the recommendations of the AEAC. UNDP is committed to maintaining international standards for best practices in quality management and cybersecurity.  ICT operations are conducted to ensure appropriate restrictions on sensitive data in order to avoid reputational risk or potential liability for breach of the duty to exercise due care.  Implementation of the cloud security gateway project, which has been approved in 2017, will further enhance UNDP’s ability to protect data against potential security breaches through improved monitoring and second factor authentication.
38. In addition to the above, the AEAC identified a number of recommendations made to BMS in previous years where limited progress has been made. These include, further reducing the number of duplicate payees and duplicate bank accounts, clarifying the role of BMS in the appointment of officials with fiduciary responsibilities, and further development of the costing of services provide to others. UNDP is committed to considering these areas further in 2017
39. With regards to the Ethics office, management is pleased to report that all previous outstanding recommendations have been fully implemented and in the 2016 annual report, the Ethics office had no management recommendations indicating a strong working relationship with management where issues were resolved on a timely basis during the year.

1. **Conclusion**
2. In line with the revised internal management accountability framework and the last EB approved accountability and oversight policy (DP/2008/16/Rev. 1), UNDP is fully committed to ensuring management accountability in the use of funds in implementing programmes and managing its offices. Management values the recommendations made by the independent oversight units and the role that they play in ensuring issues that require management attention are highlighted on a timely basis. Strong accountability and oversight provide an effective foundation for achieving the results of the 2015-2017 Strategic Plan in an efficient and effective manner, while appropriately managing risks in some of the world’s most challenging operating environments.
3. **2016 Annual Report on Evaluation (DP/2017/20)**

**IV. UNDP Management Commentaries to the Annual Report on Evaluation**

**Background**

1. The commentaries submitted herewith provide a UNDP management perspective on the results presented in the 2016 Annual Report on Evaluation in UNDP (DP/2017/20). Additionally, these commentaries also present a summary of decentralized evaluations conducted during the year and a performance analysis of the function including an update on the implementation status of related management responses.
2. The evaluations conducted by the IEO and UNDP programme units, and their related management responses, as well as the status updates on implementation of commitments made in those responses, are available through the [Evaluation Resource Centre](http://erc.undp.org/index.html;jsessionid=2825BA456DA1408C7BC53F6267CDC59E) database (ERC).
3. **UNDP Evaluation Policy**

3. The new [Evaluation Policy](http://web.undp.org/evaluation/documents/policy/2016/Evaluation_policy_EN_2016.pdf), adopted by the Executive Board at the second regular session of 2016, has strengthened the evaluation function by establishing evaluation and quality assurance principles, clarified the roles and responsibilities of the various stakeholders, and by referencing UNEG norms and standards for evaluation. The Policy details the conduct of evaluations carried out by UNDP, United Nations Capital Development Fund (UNCDF) and the United Nations Volunteers (UNV); supports joint evaluations across the UN system and stipulates that at the overall, organizational level UNDP will aim at allocating 1% of combined programmatic (core and non-core) resources to the evaluation function; with no less than 0.2% reserved for the work of the Independent Evaluation Office (IEO)[[2]](#footnote-2). With respect to the role of the IEO, it is considered independent yet anchored within UNDP accountability system.

1. As reported in the 2016 Annual report on Evaluation, IEO has refined their methodology for thematic evaluations to include more engagement with UNDP and stakeholders. UNDP management welcomes the increased and more systematic collaboration with IEO, and is looking forward to continuing strengthening the partnership even further going forward.
2. Both the UNCDF and UNV are now undergoing the same quality assessment process as UNDP evaluations, with the findings being reported to the Executive Board by IEO. IEO increased their level of support to both organizations during 2016, and is planning on increasing the support further in 2017 by supporting the development of new Strategic Frameworks for each organization.
3. **Follow up on evaluation recommendations and management responses**
4. In line with the Evaluation Policy the Bureau for Policy and Programme Support coordinates communication between UNDP management and the Independent Evaluation Office, and advises country offices and regional bureaus on the decentralized evaluation function for UNDP.Overall, progress continues to be made with respect to higher rate of compliance with management response requirements (98% of evaluations had a management response in 2016 as compared to 86% in 2015). This high rating is believed to be a direct consequence of the decentralized evaluation reform implementation efforts, such as requirement to have management response in place preceding ROAR annual reporting, data linkages established between UNDP’s Corporate Planning System and Evaluation Resource Center, and evaluation related capacity building of Country Offices. Implementation of management responses has also improved, with only 12 per cent of the planned key actions that passed the indicated due dates in 2016 as compared to 15 percent of overdue actions in 2015.

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| **Follow up to implementation of management responses** |
| **Year**  | **No. of Key Actions** | **STATUS OF KEY ACTIONS** |
| **Sum of Completed** | **Sum of Ongoing** | **Sum of No Longer Applicable** | **Sum of Overdue** | **Sum of ongoing without due date/not initiated** |
| **2014** | **1,379** | **305** | **456** | **16** | **403** | **199** |
| **2015** | **1,805** | **379** | **901** | **18** | **271** | **253** |
| **2016\*** | **2,065** | **514** | **1,111** | **32** | **248** | **160** |
| *\*2016 figures in table above based on Evaluation Resource Center data, February 2017* |

1. UNDP reaffirms its commitment to address in a timely manner the findings and recommendations from the Annual Report on Evaluation and to achieve full evaluation compliance across all units. UNDP management further commits to undertaking sustained efforts to tackle the implementation of management response key actions, in particular the overdue key management response actions.
2. The status of management response actions committed to within independent evaluations is briefly summarized in section E. Details of UNDP commitments to address issues identified in these evaluations can be found in the full management response reports available in the Evaluation Resource Center.
3. **Decentralized evaluation**

**Focus on the quality of decentralized evaluations**

1. Management notes that, after a two-year pause that commenced in 2014, the IEO has resumed the quality assessment process of decentralized evaluations conducted and completed during the reporting period. The Annual Report on Evaluation 2016 includes IEO’s findings and conclusions based on a quality assessment process that uses a new set of criteria. IEO also included a sample of 85 evaluations from 2015 in their assessment, whereas UNDP only rated evaluations conducted in 2016. Due to these reasons, IEO’s rating of 75 per cent of evaluations which are satisfactory or partially satisfactory is slightly lower than the 78% reported by UNDP. For further details regarding UNDP’s evaluation utility rating see paragraph 10.

**Evaluation capacities of Country offices and Headquarters Units**

1. In 2016, 73% of Country Offices met prescriptive benchmarks for M&E capacities in UNDP, totaling 137 full time equivalents (FTE). Of these, 38.36 (17.5%) of FTE time has been dedicated solely to the evaluation function. The 73% indicates a steady increase when comparing to 2014 (46%) and 2015 (54%).
2. To better understand and further improve the utility of decentralized evaluations, the ROAR continued in 2016 with a dedicated section to this purpose, giving country offices the possibility to reflect on the evaluation recommendations and their relevance to future programming. Per the data reported, out of the 1,532 recommendations given by independent evaluators to project and outcome evaluations in 2016, 40% (611 out of 1,532) were viewed as supported by an evidential basis, credible and practical, action-oriented, and with potential to be used in decision making (compared to 33% of recommendations in 2014-2015). 38% (586 out of 1,532) of recommendation were viewed by country offices as supported by an evidential basis and credible, but as not relevant, specific and/ or action-oriented for subsequent follow up (compared to 35% of recommendations in 2014-2015). The remaining 22% (335 out of 1,532) of recommendations were assessed as not being supported by an evidential basis, and not being credible enough to be used in decision making, which points to the importance of continuing efforts to strengthen the quality of decentralized evaluations (compared to 32% of recommendations in 2014-2015).
3. There has been a strong focus on strengthening regional and country evaluation capacities. The first of joint IEO- UNDP regional training workshops on evaluation quality was carried out in Amman, Jordan in November 2016, and the first UN Volunteers deployment is now in place in the Regional Service Centre in Amman to augment evaluation capacities in the region in 2017. In 2016, 51 (38%) Country Offices recruited short term external support to provide evaluation expertise, 18 (13%) Country Offices recruited new UNDP specialized staff to provide evaluation expertise, 45 (34%) Country Offices strengthened role of evaluation staff, 40 (30%) Country Offices provided training for CO staff on conducting or managing high quality decentralized evaluations, 35 (26%) Country Offices provided training for project staff or national counterparts on conducting or managing high quality decentralized evaluations 38 (28%) Country Offices increased budget for decentralized evaluation for key projects, 37 (27%) Country Offices established collaborations and/ or working modalities with international, national, sub- national evaluation associations and entities, benefitting from their capacities.
4. UNDP reaffirms its commitment to further strengthen the country office and headquarters bureaux evaluation capacities through training, certification and development of quality assurance and support systems for decentralized evaluation, in line with the Decentralized Evaluation Strategy and Action Plan for Implementation of Decentralized Evaluations presented at Executive Board informal in January, 2017. The Executive Board requested UNDP in September 2016 to collaborate with other UN agencies on quality assurance of decentralized evaluations. This will be ensured through the new UNDAF guidelines.
5. The measures that UNDP has identified as critical for improving the quality of evaluations are guided by the new UNDP Evaluation Policy, and will require concerted and coordinated efforts across Bureaux in UNDP, and with the Independent Evaluation Office. A dedicated team, the Decentralized Evaluation Quality Assurance and Support unit, will be established in the Bureau for Policy and Programme Support (BPPS). This unit will ensure quality of evaluation, strengthen compliance throughout UNDP, and work on extracting the lessons learned from evaluation for the whole organization. It will also develop and update guidance, continuously monitor compliance and support ty quality assurance, and promote evaluative evidence based learning.
6. The new policy's financial threshold is intended to fund better quality and more useful evaluations, and parallel and coordinated strategies of BPPS and IEO for decentralized evaluation will together be covered within the increased evaluation budget set out in the policy. Based on data from the Results-Oriented Annual Report, *57%* (77) of country offices spent from 1 to 3% of their 2016 budget on activities related to monitoring and evaluation. This figure was slightly higher in 2014 (65%) and 2015 (64%), however the process of data cleaning and validation has become much more thorough, thus the 2016 figure is considered more accurate. The total spending on M&E in 2016 is estimated to be *42m$*. This represents 0.94% of the total programme expenditures in UNDP, amounting to 4.48b$ in 2016 (which is a slight increase from 0.91% in 2015).
7. **Other Evaluation Activities**

**Assessments of Development Results (ADR)**

1. In 2016 Assessment of Development Results (ADRs) were completed[[3]](#footnote-3) in Somalia, Mauretania, Albania, Gabon, Dominican Republic, Ethiopia, Morocco, Sao Tome and Principe and Viet Nam. UNDP management is pleased to note that the assessments confirmed that UNDP’s interventions have been relevant and aligned with national development priorities and that UNDP has been considered a longstanding, trusted, credible and responsive partner. The ADRs that were conducted in middle-income countries found that UNDP continues to be well positioned and that its work often yields critical development results and useful policy lessons.
2. In addition, IEO commenced in 2016 to conduct assessments in Cameroon, Equatorial Guinea, Jordan, Kyrgyzstan, Mexico and Pakistan. These six ADRs are required to accompany CPDs to be tabled for the Executive Board in 2017, and UNDP looks forward to their timely completion.
3. UNDP welcomes the ongoing measures that have been taken by the IEO in 2016 to strengthen the ADR process including the establishment of an ADR Committee, which will review the ADR processes and suggest improvements, and changing the name of the ADRs to Independent Country Programme Evaluations (ICPE), to better reflect the purpose and scope. UNDP looks forward to the full rollout of the new ICPE process in 2017.

**Joint evaluations**

1. UNDP management notes with satisfaction that the IEO is conducting joint evaluations with key partners, as such evaluations are important instruments for assessing the effectiveness of joint approaches to achieving results, and should be continued to foster coherence and synergies among the agencies, funds and programmes of the United Nations development system. UNDP also notes the first joint IEO OAI assessment of UNDP’s institutional effectiveness.

**Evaluation Advisory Panel**

1. UNDP management welcomes the information provided by the IEO in the 2016 Annual Report on Evaluation regarding the composition of the Evaluation Advisory Panel, the summary of the provided support, and the number of advisory sessions held in 2016. UNDP would welcome opportunities to discuss the panel’s work, including the technical support that has been provided to UNDP evaluations, in order to increase the organizational learning elements.

**Support to regional and national evaluation capacity**

1. Support to regional and national evaluation capacity building is, as emphasized in the new Evaluation Policy, embraced as a programmatic priority in line with UN General Assembly resolution 69/237. In 2016, UNDP country offices continued to actively engage with national counterparts in a range of activities to support national capacity for results-based management, including national capacities to collect, collate and analyze evaluative evidence. UNDP and IEO also initiated a global project, which aims to strengthen evaluation capacities at country level. To establish a viable evaluation-related quality assurance function at regional level, UNDP entered into a partnership with the UNV in 2016 and deployed its first Evaluation Specialist volunteer to be based in Amman (starting January 2017). A joint UNDP-IEO workshop on strengthening the decentralized evaluation function was carried out in Amman in November 2016, with representation from monitoring and evaluation staff from each of the 18 UNDP country offices in the Arab States region.  Workshops at the other four regional hubs are planned to take place in 2017.

**E***.* **Status of implementation of Management Response commitments for independent evaluations completed in 2013, 2014 and 2015:**

1. **The Review of the UNDP Evaluation Policy** (*completed in 2014*)provided a comprehensive review of the UNDP evaluation function, and offered guidance on how to improve the Evaluation Policy going forward. UNDP addressed the 5 recommendations by committing to implement 11 key actions, out of which 8 (or 73%) have been completed and 3 are ongoing as of mid-March 2017. UNDP and the IEO are closely collaborating to operationalize the Policy, and presented at the first regular session of 2017 a joint and timed Action Plan for the operationalization of UNDP’s decentralized evaluation strategy, as requested by the Executive Board in September 2016. To establish a viable evaluation-related quality assurance function at regional level, UNDP entered into a partnership with UNV and has deployed its first Evaluation Specialist volunteer to Amman. A joint UNDP-IEO workshop on strengthening the decentralized evaluation function took place in Amman for the Arab States in November 2016. Similar workshops will be held in the other regional hubs throughout 2017. The IEO will in 2017 work on expanding the evaluation consultant roster and establish more rigorous procedures for vetting roster candidates, and UNDP will create a community of practices and knowledge platforms to support management of decentralized evaluation activities and help standardize approaches to evaluations, including monitoring of follow-up to management responses, enhancing access to, and management of lessons learned from evaluations.

**Thematic Evaluations**

*Status of Management Response commitments for thematic evaluations completed in 2013:*

1. The **Evaluation of UNDP support to conflict-affected countries in the context of United Nations peace operations** found that UNDP’s comparative advantages are in its presence on the ground, the close partnership with government, its role as a bridge between humanitarian, peacebuilding and sustainable development efforts, and its role in governance and institutional change in the management of conflict. It also underscored that UNDP’s work in conflict-affected countries is highly relevant, and that UNDP is able to operate “at scale” across multiple programme areas, before, during and after the outbreak of conflict. In response to the 10 recommendations, UNDP committed to implement 35 key actions, of which 32 (or 91%) have been completed or are ongoing with no due date and 3 are no longer applicable as of mid-March 2017. The new UN-wide policy on Integrated Assessment and Planning was approved in in April 2013, and UNDP revised its Conflict-related Development Analysis (CDA) tool and piloted its application in crisis-affected countries the same year. UNDP undertook systematic conflict analysis in Myanmar, Yemen, Afghanistan, established an Early Warning/Early Action system and launched in January 2016 a Guidance Note on Inter-Cluster Early Recovery. UNDP reached out to UN agencies and partners to forge synergies between the CDA and other conflict analysis and assessment tools such as post-conflict needs assessments and the New Deal fragility assessments. In addition, UNDP contributed to the development of a common UN policy on transitions. Based on lessons learned from 15 countries, UNDP established guidance notes with practical suggestions for the design, planning and implementation of post-crisis recovery programmes. The NGO policy in the Programme and Operations Policies and Procedures (POPP) now includes implementation modalities related to responsible parties in crisis contexts. The Multi-Partner Trust Fund Office, in cooperation with the Peacebuilding Support Office, conducted a mapping exercise of the UN pooled/inter-agency financing mechanisms available in transition countries.
2. In response to the 4 recommendations of the **Evaluation of UNDP contribution to poverty reduction**, UNDP committed to implementing 15 key actions, of which (100%) have been completed as of mid-March 2017. The evaluation found that UNDP took a pragmatic, flexible approach to poverty reduction and that UNDP’s approach overall had advanced the poverty eradication agenda by being country-specific, and influencing the poverty eradication agenda through a multidimensional human development perspective. UNDP engage civil society and academia in the design and validation of country programming and knowledge products, including country programme documents and Millennium Development Goals acceleration action plans. UNDP country offices also report on their cooperation with private sector, civil society organizations and academia through the results-oriented annual reports (ROAR). Civic engagement underpinned UNDP efforts to build consensus on the post-2015 global development agenda, particularly to ensure inclusion of poor and marginalized communities. Global thematic debates brought world-class experts, advocates and think tanks into the conversation, and the global My World survey allowed the participation of over 10 million people. UNDP has adopted Social and Environmental Standards for all projects and programmes, which integrate gender marker, capacity development tracker, environmental standards, sustainability, human rights and pro-poor criteria. The project document template has also been revised to require descriptions of the development challenge, evidence that targeted groups have been systematically identified and engaged and why the project is important for reducing poverty, curbing inequality and exclusion. UNDP in collaboration with the World Bank supported over 60 countries in developing and implementing Millennium Development Goals acceleration action plans on issues related to poverty. UNDP and its partners developed guidelines to support national partners and stakeholders to effectively implement the SDGs at the subnational level and an UN-wide structure has been put in place to coordinate support for implementation of the SDGs. In 2016, UNDP introduced the Sustainable Pathways Network with the aim of fostering discussion on sustainable development and eradication of poverty in all its forms. A knowledge management gateway was introduced in the Europe and the Commonwealth of Independent States region the same year, offering a platform for e-learning, information management and collaboration. The Regional Bureau for Africa is preparing to set up a similar knowledge gateway.
3. The **Evaluation of UNDP contribution to South-South and Triangular Cooperation** stated that UNDP frameworks and statements are fully aligned with the principles of South-South and triangular cooperation and that UNDP has a strong comparative advantage in this area.  UNDP addressed the five recommendations in the report by committing to implementing 21 key actions, all of which (100%) have been completed or are ongoing with no due date. UNDP’s Strategic Plan (2014-2017) prioritize South-South and Triangular Cooperation (SSC and TrC) as a core way of working within UNDP’s programmes and operations at the global, regional and country levels, and SSC/TrC has been integrated into guidance for developing CPDs, the Integrated Results and Resources Framework (IRRF) and ROAR. A cost-sharing template was developed for SSC and TrC contributions to accommodate both financial and in-kind contributions, and budget allocations for strategic partnerships have been made. Additionally, preferential General Management Support (GMS) rates to SSC and TrC programmes supported by Southern Governments were introduced as per Executive Board decision. UNDP developed in consultation with the United Nations Office for South-South Cooperation (UNOSSC) a corporate Strategy on SSC and TrC entitled “Accelerating Sustainable Development South-South and Triangular Cooperation to Achieve the SDGs”, which aims to systemize and maximize SSC and TrC potential impact to achieve sustainable impact. The strategy has gone through several rounds of consultations with Member States, non-state actors as well as with relevant groupings (G77) and organizations (i.e., UNFPA, UNICEF) and was presented to the Executive Board during an informal session in January 2016. The Strategy introduced three service packages that will help scale up UNDP’s support to SSC and TrC: (1) access to knowledge and development solutions through the Global Development Solutions Exchange “SSMart for SDGs”; (2) Global Dialogue and System-Wide Coordination and Collaboration; and (3) Policy advice and capacity development to foster an enabling environment for SSC at country and regional levels. The SSMart for SDGs will provide Southern partners with a space to publicize their demand, share their solutions and connect with each other to foster SSC and TrC opportunities. Upon request, end-to-end services will be available to the partners to broker partnership and make the process fully operational and effective. The SSMart for SDGs will provide Southern actors as well as donors with valuable real-time information on the dynamics of demands and available solutions in the South. Such information will guide donors in making decisions on where best their contributions should be placed while UN development agencies will be able to better define their programmatic interventions to help nationalize solutions that are being exchanged. UNDP and the UNOSSC also launched the “South-South Global Thinkers: The Global Coalition of Think Tank Networks for South-South Cooperation” initiative, which aims to provide an enabling environment for think tank networks from the South to produce and share relevant knowledge for sustainable development and scale up the impact of SSC and TrC in the implementation of the SDGs. The initiative will help the systematisation, collection, analysis and dissemination of better data and knowledge about patterns, trends, flows, composition and impact of SSC and TrC. As a result of these efforts, approximately 18% of UNDP country office now substantially and systematically utilize SSC and TrC. With the expected implementation of UNDP’s corporate Strategy on SSC and TrC in the next strategic plan period (2018-2021), UNDP aims to achieve a more systematic approach to supporting SSC and TrC, and maximizing the potential impact of SSC and TrC on sustainable development.

*Status of Management Response commitments for thematic evaluations completed in 2015:*

1. The **Evaluation of the Role of UNDP in Supporting National Achievement of the Millennium Development Goals** provided a comprehensive and forward-looking assessment of UNDP’s role in supporting the achievement of the MDGs. It stated that “UNDP is well positioned to approach the post-2015 era and help countries to achieve the sustainable development goals. The evaluation provided UNDP with 5 recommendations that UNDP responded to by identifying 15 key actions, which all (100%) have been completed as of mid-March 2017. UNDP supported 156 programme countries in the production of MDG Country Reports, leading to a total of 550 reports, throughout the MDG era. As a member of the Inter-Agency Expert Group on SDG indicators, UNDP helped develop an indicator framework for the goals and targets of the 2030 Agenda. UNDP also prepared financing tools for SDG implementation in terms of assessments, planning and costing. A global report on lessons learned and the added value of UNDP’s support to the MDGs was produced, and based on the experience of the MDG Acceleration Framework in over 60 countries, UNDP prepared a draft Bottleneck Assessment Tool to help countries accelerate progress across targets. In collaboration with UNDG partners, UNDP designed and launched the UN SDG Action Campaign and developed a Mainstreaming, Acceleration and Policy Support strategy for effective and coherent implementation of the SDGs. Finally, UNDP developed a policy framework on inclusive and sustainable growth, and prepared a guidance handbook for policymakers and practitioners to mainstream pro-poor environment and climate concerns into planning, budgeting and monitoring.
2. The **Evaluation of the contribution of the Global and Regional Human Development Reports to Public Policy Processes** provided UNDP with valuable insights into the effectiveness, efficiency and sustainability of the HDRs. It had 8 recommendations to which UNDP responded with 17 key actions. 13 (or 76%) have been completed or are ongoing without a due date, and 4 are ongoing, as of mid-March 2017. Discussions on human development with leading scholars of the Advisory Panel; analytical papers on topics such as capability approaches, linkages between inequalities and human development, horizontal inequality and human development in a globalized world, and in-house research on barriers to universal human development and analytical linkages between human development and the 2030 Agenda/the SDGs have contributed to rethinking the concept of human development within UNDP. In order to revisit the purpose of human development indices and examine the value added, substantial discussions were held with the Statistical Advisory Panel, brainstorming meetings have taken place with leading thinkers, and bilateral meetings were pursued on statistical issues during the UN Statistical Commission meeting with heads of National Statistical Offices from Cuba, Nigeria, United Arab Emirates, Uzbekistan and Senegal. Several review papers are currently being undertaken, which will feed into the revision of the HDI index.
3. In response to the 5 recommendations of the **Evaluation of the UNDP Contribution to Gender Equality and Women’s Empowerment**, UNDP committed to implement 19 key actions. 11 (or 58%) have been completed or are ongoing with no due dates, and 8 are ongoing with due dates in 2017. UNDP has taken several steps to address the recommendations, including conducting two publications to support the integration of gender in energy and environment programming, the current development of a gender toolkit for GEF projects, and the revision of UNDP’s standard operating procedures in crisis contexts and crisis response tools. Social and Environmental screening procedures have been put in place, which include gender equality as a key principal, gender analysis is now a requirement in the project quality assurance process and the gender marker rating is now included in the project document template. The gender marker guidance note has also been revised to include specific instructions on how to improve gender marker accuracy. An external review of the Gender Equality Seal of 100 projects selected from country, regional and global projects was completed in December 2016, and 37 country offices participated in the same year in the Gender Equality Seal certification process. A Global Gender Workshop will take place in May 2017, where the next Gender Equality Strategy (2018-2021) and the Gender@Work framework will be discussed. Discussions are also ongoing on how to integrate gender equality and women's empowerment in the next Strategic Plan (2018-2021).
4. The **Evaluation of the UNDP contribution to Mine Action** stated that UNDP has been a valuable participant in the global mine action effort by helping national Governments establish and manage mine action programmes, and that the organization has contributed to an increased sense of safety in affected areas. UNDP is viewed as an impartial and reliable partner with considerable country-level knowledge, proven experience and comparative advantages in providing institutional support*.* The UN Policy on Victim Assistance in Mine Action, providing greater clarity on the roles and responsibilities for technical support in victim assistance, was finalized in 2016 through collaboration with the Inter-Agency Coordination Group on Mine Action. UNDP fully participated in all undertakings by UNMAS related to the review of the UN Strategy on Mine Action, and advocated strongly for developmental approaches to mine action and linkages with the SDGs. UNDP has undertaken efforts to document best practices and lessons learned, through the production of issue briefs; and capacity-building and advisory support has been provided to country offices to ensure that they align mine action programmes to the country programme development and mine action areas of focus, and to governments’ development and mine action efforts, using cross-sectoral approaches and ensuring cooperation between ministries and other relevant institutions. The evaluation provided UNDP with 3 recommendations, to which UNDP management committed to implement 15 key actions. As of mid-March 2016, 9 actions (or 60%) have been completed or are ongoing with no due dates, and 6 are ongoing with due dates set for 2017 and 2018.

**Evaluation of the Global and Regional Programmes**

1. **The Evaluations of the fourth UNDP Global Programme and the five regional programmes** *(all completed in 2012)*

Status update as of end of March 2017:

* UNDP committed to implementing 24 key actions in the response to the Global Programme evaluation, of which 24 (or 100%) have been completed or are ongoing with no due date.
* The UNDP Regional Programme for Latin America and the Caribbean had 17 key actions, of which 5 (29%) have been completed;
* The evaluation of the Regional Programme for Asia and the Pacific had 22 key actions, of which all 22 (100%) have been completed;
* The evaluation of the Regional Programme for Europe and the CIS had 19 key actions, of which all 19 (100%) have been completed or initiated;
* The evaluation of the Regional Programme for Arab States had 12 key actions, out of which 11 (92%) have been completed or are ongoing;
* The evaluation of the Regional Programme for Africa had 20 key actions, out of which 18 (90%) have been completed or are ongoing without a due-date.

**Independent evaluations conducted in 2016**

1. The next Strategic Plan will take into consideration the findings and recommendations provided by the two thematic evaluations conducted in 2016 (on anti-corruption and the drivers of corruption, and disability-inclusive development), as well as the joint assessment of UNDP institutional effectiveness, which was finalized in the beginning of 2017.

**Assessments of Development Results 2016**

*Status of Management Response commitments for ADRs completed in 2016, based on publication date: (Somalia, Mauretania, Albania, Gabon, Dominican Republic, Ethiopia, Morocco, Sao Tome and Principe, Viet Nam)*

1. Details of how each country office has responded to the ADR recommendations can be found in their respective management responses, which are uploaded in the Evaluation Resource Center database. UNDP management is pleased to note that the assessments confirmed that UNDP’s interventions have been relevant and aligned with national development priorities and that UNDP has been considered a longstanding, trusted, credible and responsive partner. The ADRs that were conducted in middle-income countries found that UNDP continues to be well positioned and that its work often yields critical development results and useful policy lessons. UNDP has in several cases, such as Viet Nam, successfully managed to refocus its country programming to remain relevant in countries that have transitioned to middle-income status, indicating that the organization’s efforts to make UNDP more nimble and flexible are bearing fruit. Out of the committed actions: Somalia has 8/12 (67%) completed or ongoing without due date, Albania has 9/16 (56%) completed, Morocco has 6/6 (100%) completed or ongoing without due date, Sao Tome and Principe has 25/28 (89%) completed or ongoing without due date, Viet Nam has completed 6/26 (23%). Gabon, Dominican Republic and Mauretania do not have a management response to their ADRs. Ethiopia has a management response without key actions.
1. ]  ASP countries are those where the existing systems to ensure accountable use of Global Fund monies are not strong and require additional measures to mitigate risk. [↑](#footnote-ref-1)
2. Evaluation Policy, Paragraph 26 [↑](#footnote-ref-2)
3. Based on publication date of the ADR reports [↑](#footnote-ref-3)