Annex E: Evaluation Audit Trail Template

(To be completed by the Project Management to show how the received comments on the draft report have (or have not) been incorporated into the report of the evaluation. This audit trail should be included as an annex in the final evaluation report.)

To the comments received in *February 2025* from the "Evaluation on Donor and Implementing Partner Reporting"

The following comments were provided in track changes to the draft evaluation report; they are referenced by author ("Author" column) and track change comment number ("#" column):

Author	#	Para No./ comment location	Comment/Feedback on the draft evaluation report	Evaluator response and actions taken
Angus Mackay	1	Draft recommendations, recommendation 5	I agree that an annual indicator on reporting to the BoT would be useful. The question is whether to break it down by programme. If we don't, in a sense, the indicator would have little impact because none would have ownership.	Added to the recommendation: This indicator could also be measured at the Division or Programme Unit levels.
Jao Ratsifandriha manana	2	Figure 21	The program management or the focal point receives the ledgers with the categorization, so the program management gives us the categorization because these are information that we don't have. And then it's FBU who drafts the report and I want to make that clear for all programmes because I'm not certifying something that is drafted by program.	Figure 21 and corresponding text adjusted
Elena Proden	3	Recommendation 1:For improving timeliness of financial reporting	I think there is a recommendation that is related to FBU to training programmes on financial reporting. I think this is a good idea, but I think like from my perspective that it would be also good that FBU colleagues understand what are the implications for us when we report late to the donors and I will give you just one example. You know, when we receive a draft report on the last day of the deadline, I'm sure there are always comments if the report has to be cosigned. And that's the case of non standard reports because there may always be because they are so complicated.	Adjusted to focus more on clarifying roles and responsibilities and developing operational guidelines (e.g. through flowcharts) complementing the policy guidelines for contributions.

			Certain things that need to be find checked, double checked, etcetera. Therefore, when we receive the draft, for example, we also need to receive it with a little bit of time ahead to be able to go and check and to allow. I fully agree with what Jao was saying, you know, we need to have proper timelines after the completion of the activities to be able to take time and to prepare the report, but also the space for the exchange essentially.	
Georg KARLAGANIS	4	Overall	During Executive Director Nikhil Seth's time at UNITAR from 2015 - 2024, the quality of reporting has improved significantly compared to previous years.	Noted
Georg KARLAGANIS	5	Overall	The financial reports of the Finance and Budget Unit are of excellent quality. If you want to have the financial reports in a shorter period of time, more employees must be able to use the Quantum platform for financial reporting.	Noted
Georg KARLAGANIS	6	Overall	The project duration is often too short for complex technical projects. In such cases, the LOAs letters of agreement have to be extended with a no-cost extension. As a result, the narrative reports are sometimes delivered late.	Noted