



4 November 2024

Concept Note and Agenda

Technical workshop on:

Learning from global experiences on approaches and practices for sustainable development projects: evaluation, internal audit, compliance and investigation the BRICS New Development Bank, Dubai, 11 November 2024

Background

1. The Independent Office of Evaluation (IEO) of the New Development Bank (NDB) will jointly organize a technical workshop with the Ministry of Finance of the United Arab Emirates (UAE) in **Dubai on 11 November 2024**.
2. This concept note outlines the focus, objectives, process, audience and timelines for the organization of this first technical workshop in the UAE, which is a key member country of the BRICS and NDB. Further workshops on similar topics may be organized in the future depending on demand and priorities of key stakeholders.

Thematic focus

3. The broad focus will be the methodologies, processes and practices adopted by IEO as well as NDB's Internal Audit Department (IAD) and the Ethics and Investigation Division (EID), especially in the context of the sustainability of infrastructure and other types of projects funded by the NDB in its member countries.

Objectives

4. The main objectives of the proposed technical workshop are as follows:
 - (i) Promote the cross-fertilization of experiences, good practices and lessons as well as promote dialogue on topics of mutual interest with a variety of stakeholders; and
 - (ii) Explore opportunities for future partnership between IEO/IAD and the UAE in knowledge sharing, south-south cooperation and audit and evaluation capacity development.

Venue and date



5. The workshop will be a one-day event (from 10:00 am to 05:00 pm), to be held in Dubai at the InterContinental Hotel Dubai Festival City on Monday 11 November 2024.

Audience

6. About 100 persons are expected to take part in the workshop from the NDB and the UAE, including Government representatives from UAE and the region, interested NDB Board members, private sector organizations, academic and research institutions, international development organization with presence in the UAE, Embassies of all BRICS countries in UAE, and others. The list of participants will be developed by IEO with inputs from the UAE Ministry of Finance (see Annex 1 for provisional list of participants).
7. Beyond the participation from the NDB and UAE, representatives from NDB member countries will be invited, such as Bangladesh, Egypt and others, as well as other countries and institutions in the region. While majority of the participants will attend the workshop in-person, arrangements will also be made to facilitate the participation of selected individuals through on-line technology (i.e., virtually).

Format/Speakers

8. The format of the workshop will include keynote statements, presentations on key workshop themes. Appropriate space will be provided for engagement and dialogue with the participants. Speakers will be representatives of NDB, Government of UAE and other prominent experts. The proposed agenda may be seen in Annex 2.

Documentation

9. A number of background documentation will be made available electronically to the participants, including the 2024 edition of the IEO Evaluation Manual. Moreover, specific session briefs will be prepared and circulated on concerned topics, with a short synopsis of the theme under consideration and key questions that will be addressed during the panel discussions.

Communication and media

10. NDB will issue a Press Release about the workshop on the day of the event. In addition, media representatives will be invited to participate in the workshop and promote visibility and coverage of some of the salient points discussed. IEO will announce the workshop on the “events” section of its webpages ([Independent Evaluation - New Development Bank \(ndb.int\)](https://ndb.int)) and post some of the key presentations delivered at the workshop. IEO will cooperate with NDB Corporate Communications Division for outreach purposes in general.



Annex 1 – Provisional List of participants

1. UAE Ministries:

- Ministry of Finance
- Ministry of Economy
- Ministry of Foreign Affairs of the UAE
- Ministry of Energy and infrastructure
- Ministry of Industry and Advanced technology
- Ministry of Climate Change and Environment

2. Federal government level institutions:

- Central Bank of the U.A.E.
- Government Development and the Future Office
- Emirates Development bank
- Advanced Technology Research Council
- UAE Accountability Authority
- Emirates Centre for Strategic Studies and Research

3. Emirate level institutions:

- The General Secretariat of the Executive Council – Government of Dubai
- The General Secretariat of the Executive Council – Government of Ajman
- Departments of Finance (e.g. Department of finance – Dubai government)
- Departments of Economic Development (e.g. Department of Dubai Economic Development)
- Abu Dhabi Accountability Authority
- Sharjah Investment and Development Authority (Shurooq)
- Abu Dhabi Investment Authority
- Mohammed bin Rashid School of Government

4. International and Middle East Organizations:

- African Development Bank (AfDB) – Dubai, UAE
- Asian Infrastructure Investment Bank (AIIB) – Abu Dhabi, UAE
- Arab Monetary Fund (AMF) – Abu Dhabi, UAE
- UN:
 - o UN Resident Coordinator in the UAE
 - o Food and Agricultural Organisation of the UN (FAO) - Abu Dhabi, UAE
 - o United Nations Development Programme (UNDP) – Dubai, UAE
 - o United Nations Educational, Scientific and Cultural Organization (UNESCO) – Doha, Qatar
 - o United Nations Framework Convention on Climate Change (UNFCCC) – Dubai, UAE



- United Nations Fund for Population Activities (UNFPA) – Dubai, UAE
- UN Global Compact – Dubai, UAE
- United Nations High Commissioner for Refugees (UNHCR) – Dubai, UAE
- United Nations Children’s Fund (UNICEF) – Dubai, UAE
- UN Women – Abu Dhabi, UAE
- World Food Programme – Dubai, UAE
- World Health Organization (WHO) – Dubai, UAE
- Islamic Development Bank (IsDB) – Jeddah, Saudi Arabia
- Secretariat General of the Gulf Cooperation Council (GCC) – Riyadh, Saudi Arabia
- Arab Fund for Economic and Social Development (AFESD) – Kuwait City, Kuwait
- World Bank – Abu Dhabi, UAE

5. NDB Member Country Embassy Representatives in UAE

- Brazil
- Russia
- India
- China
- South Africa
- Bangladesh
- Egypt
- Uruguay
- Algeria

6. NDB Member Countries

- Egypt

7. International Expert

- Mr. Andrew Cook, Certified Internal Auditor Director, for Professional Practice, Institute of Internal Auditors (IIA)

8. NDB Staff

- Ashwani K. Muthoo, Director General, Independent Evaluation Office, NDB
- Luciano Lavizzari, former Director of the Independent Office of Evaluation of IFAD and former Ambassador of Switzerland, NDB
- Lourival Rangel De Mattos, Director General, Internal Audit, NDB
- Morgan Pillay, Chief, Ethics and Investigations, NDB
- Xiaozhe Zhang, Senior Professional, NDB
- Nidhi Chaudhary, Evaluation Specialist, NDB
- Rita Frezza, Independent Evaluation Office, NDB
- Linda Danielsson, Independent Evaluation Office, NDB
- Jaqueline Souza, Independent Evaluation Office, NDB



Annex 2 – Provisional Agenda

Technical workshop on:
**Learning from global experiences on approaches and practices
for sustainable development projects: evaluation, internal audit,
compliance and investigation**

Dubai, 11 November 2024 | 09:30 AM to 17:00 PM

PROVISIONAL AGENDA

Morning sessions

09:30 Registration and networking coffee

Inaugural session

- 10:00 Welcome remarks by **Ms. Thuraiya Hamid Alhashmi**, Director of International Financial Relations and Organizations, Ministry of Finance, UAE; and Director for UAE on the New Development Bank's Board of Directors
- 10:05 Keynote statement by **H.E. Younis Alkhoori**, Undersecretary, Ministry of Finance, UAE

Session 1 – with the NDB's Independent Evaluation Office (IEO)

Overview of NDB evaluation policies, strategy, methodologies and processes

- 10:15 Video: NDB: Shaping a new era of global development
- 10:17 Introduction by **Mr. Ashwani K. Muthoo**, Director General, IEO, NDB
- 10:27 Presentation on the main methods and processes for the evaluation of policies, strategies, projects and programmes, and other instruments by **Ms. Nidhi Chaudhary**, Evaluation Specialist, IEO, NDB
- 10:50 Presentation on advantages and challenges of independent evaluation, and new trends and innovative approaches by **Mr. Luciano Lavizzari**, former Director of the Independent Office of Evaluation of the International Fund for Agricultural Development (IFAD) and former Ambassador of Switzerland
- 11:20 Discussion: reflections, questions and answers
- 12:30-13:30 *Lunch for all participants*



Afternoon sessions

Session 2 – with the NDB's Internal Audit Department (IAD)

Overview of NDB's internal audit methodology, processes and implementation of the Global Internal Audit Standards

- 13:30 Presentation by **Mr. Lourival Rangel De Mattos**, Director General, IAD, NDB on the methodology and processes for the NDB internal audit
- 14:00 Presentation on the impact and proposed implementation of the Global Internal Audit Standards by **Mr. Andrew Cook**, Certified Internal Auditor Director, Professional Guidance—Financial Services, Institute for Internal Auditors (IIA)
- 14:30 Discussion: reflections, questions and answers
- 15:15 – 15:30 *Coffee break*

Session 3 – with the NDB's Ethics and Investigations Division (EID)

Overview of compliance and investigations policies and procedures at NDB

- 15:30 – 15:50 Introduction on the role and functioning of NDB's Compliance and Investigations Department and its policies and procedures, by **Mr. Morgan Pillay**, Chief, EID, NDB
- 15:50 – 16:10 Presentation on the key principles of the Conference of International Investigator's Uniform Principles and Guidelines for Investigations by **Mr. Morgan Pillay**
- 16:10 – 16:30 Approach to handling complaints in Bank-financed projects by **Mr. Morgan Pillay**
- 16:30 – 16:55 Discussion: reflections, questions and answers

Closing session and next steps

- 16:55 Session recap by **Mr. Ashwani K. Muthoo**, Director General, IEO, NDB
- 17:00 Closing remarks by **Mr. Ali Abdullah Sharafi**, Acting Assistant Undersecretary for International Financial Relations Sector Ministry of Finance, UAE



Session Briefs

Session 1

With the NDB's Independent Evaluation Office (IEO)

Overview of NDB evaluation policies, strategy, methodologies and processes

What's the session about?

Independent evaluation plays an important role in guiding NDB's strategic direction and ensuring that its projects deliver impactful and sustainable outcomes.

In this session, participants will be introduced to NDB's Independent Evaluation Office: its objectives, policy framework, and how it provides unbiased, objective evaluations.

The session has two parts: (i) to showcase the new Evaluation Manual – a practical guide to carrying out an evaluation; and (ii) to look at the advantages/challenges of independent evaluation and new trends and innovative approaches in the field.

What are the session objectives and learning outcomes?

Participants will gain a comprehensive understanding of NDB's evaluation criteria and how these are applied, with examples, across public/private sector operations. The session will distinguish between formative and summative evaluations, and introduce approaches such as theory of change-based evaluation. Attendees will also delve into both traditional and innovative data collection methods such as quantitative and qualitative tools, mixed-methods and triangulation, and advanced technologies like GIS and machine learning. Additionally, the session will emphasise the importance of customising evaluation methodologies to align with NDB's mandate and strategic objectives, and the country, regional and sectoral contexts in which the Bank operates. Following this, participants will be introduced to the 6 steps of IEO's evaluation process, and given an overview of IEO's evaluation products. The session will then explore the advantages/challenges of independent evaluation, and insights into new trends and approaches reshaping the field. By the end, participants will have a clear understanding of how NDB's evaluation processes are tailored to drive accountability, enhance performance and promote continuous learning within the Bank's operations.

Evaluation in the UAE: *discussion points for session participants.*

- What are the key challenges for sustainable development by the UAE, and how can evaluation help address them?
- How can evaluations foster greater accountability and transparency across various levels of government and in large-scale national projects in the UAE?
- What socio-cultural factors in the UAE must be considered to ensure that evaluations reflect the UAE's diverse population, while also addressing national/global priorities?
- How can AI be integrated into the UAE's evaluation frameworks to enhance the accuracy/timeliness of assessments, particularly in large infrastructure projects?
- What ethical challenges should be kept in mind when using AI in UAE evaluations?



Session 2

With the NDB's Internal Audit Department (IAD)

Overview of NDB's internal audit methodology and implementation of the Global Internal Audit Standards

What's the session about?

The objective of internal audit is to assist NDB to accomplish its strategic objectives by adopting a systematic and disciplined approach to assess and propose improvements on the effectiveness of the risk management, internal control and governance processes.

In this session, participants will be introduced to NDB's Internal Audit Department: its evolution, organisational positioning, processes, methodology and forward-looking projects, including the implementation of the revised professional Global Internal Audit Standards (GIAS).

The session will be in two parts, to introduce: (i) IAD; and (ii) GIAS.

What are the session objectives and learning outcomes?

Participants will gain a comprehensive understanding of NDB's internal audit processes and its role in the bank's framework for enterprise risk management – the *Three Lines of Defense Framework*. The session will distinguish between the NDB-adopted Three Lines of Defense Framework and the United Nations' Three Lines of Defense.

Participants will then be introduced to IAD processes and given an overview of the lifecycle of internal audit. The session will then explore the proposed changes to methodology and technology, and insights into new trends and approaches reshaping the field. By the end of the session, participants will also have an understanding of the provisions and implementation process for the new GIAS.

Internal audit in the UAE: discussion points for session participants.

- How do UAE regulations impact the scope and execution of audits?
- How do internal audits contribute to effective risk management in UAE organisations?
- How is technology transforming audit processes in the UAE?
- How do internal audit requirements differ across various industries in the UAE?
- What are the unique challenges of conducting internal audits in development financing institutions?
- What are the emerging trends in internal audit?



Session 3

With the NDB's Ethics and Investigations Division (EID)

Overview of compliance and investigations policies and procedures at NDB

What's the session about?

The Ethics and Investigations Division is crucial in establishing and promoting a culture that reflects the highest professional and ethical standards in NDB. EID is an independent function possessing the sole mandate to conduct administrative investigations.

In this session, participants will be introduced to:

- (i) EID, including its mandate, policy framework, responsibilities and the procedures for conducting investigations in an objective, professional and impartial manner, respecting the due process of all parties;
- (ii) The complaint procedure regarding NDB-funded projects and how they are handled in regards to fraud and other prohibited practices; and
- (iii) The *Uniform Principles and Guidelines for Investigations*, to familiarise participants with their aims and purposes. This includes an overview of general principles, the rights and responsibilities of investigators and their organisations, and procedural guidelines. The guidelines, used by numerous international organisations, are designed to standardise investigative activities, to promote accountability and transparency.

What are the session objectives and learning outcomes?

Participants will gain an insight of NDB's investigative procedures and their application. The session will outline the stages and activities involved in investigations into misconduct and wrongdoing, while emphasizing the principles of due process and protection against retaliation. Participants will also be familiarised with NDB's country system approach and how complaints related to NDB-financed projects are addressed, with examples of potential fraud warning signs and red flags in such projects. By the end of the session, participants will understand how NDB's investigative processes ensure fairness and objectivity, resulting in unbiased and professional outcomes; and gain further insights in how to identify possible proscribed practices in projects. Additionally, participants will gain an understanding of the purpose and principles of the Uniform Principles and Guidelines for Investigations.

Ethics and investigations in the UAE: *discussion points for session participants.*

- What are the main challenges to ensure just, fair, and independent administrative investigations by/in the UAE, and how can they be overcome?
- What additional activities, mechanisms, or processes may benefit an effective compliance programme?
- What should be included in an anti-retaliation programme for it to be effective?
- "Speak Up and Listen Up" culture – which takes precedence?
- What standard of proof is most suited for administrative investigations?