

Briefing on OIOS Internal Audit Activities 2025-2026

UNEP Committee of Permanent Representatives Subcommittee meeting
15 October 2026

Agenda

1. Overview of internal audit approach and available resources
2. UNEP risk profile
3. Overview of audit coverage
4. Internal audit reports issued in 2025 and 2026
5. Status of implementation of audit recommendations

Overview of internal audit approach and available resources

- OIOS prepares its plan of work using a risk-based methodology
- The Internal Audit Division audit strategy is to audit high-risk areas once in three years and medium-risk areas once in five years, based on the availability of resources
- Audits may address one or a combination of risks at headquarters, regional and other offices
- UNEP supports OIOS with two audit resources: 1 P-4 and 1 G-7
- Based on these resources, OIOS provides up to 3 audits per year to UNEP

UNEP ERM risk profile

- based on UNEP 2023 risk register and OIOS review during 2026 risk assessment

Very high risks (2)	High risks (1)	Medium risks (3)
• Partners and donors • Procurement fraud	• Planning execution & integration	• IT security and access • Internal policies and resolutions • Crisis communications

Overview of internal audit coverage – Past engagements

Assignments completed in past five years

Audit title	Report year
Audit of the UNEP secretariat for the Multilateral Fund for the Implementation of the Montreal Protocol	2021
Audit of the UNEP Regional Office for Africa	2021
Audit of the UNEP secretariat of the Convention on International Trade in Endangered Species	2021
Audit of the response to the COVID-19 pandemic at UNON, UNEP, and UN-Habitat	2021
Audit of accounts receivable and accounts payable at UNON, UNEP and UN-Habitat	2021
Audit of the UNEP Mediterranean Action Plan Secretariat for the Barcelona Convention	2022
Audit of the Ecosystems Division of UNEP	2022
Advisory on cybersecurity preparedness at UNEP	2022
Audit of procurement at UNEP	2023

Overview of internal audit coverage – Past engagements

Assignments completed in past five years

Audit title	Report year
Audit of UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions	2023
Audit of delegation of authority at UNEP	2024
Audit of the UNEP secretariat of the Convention on the Conservation of Migratory Species of Wild Animals	2024
Audit of projects in the Industry and Economy Division of UNEP	2024
Audit of the climate action sub-programme at UNEP	2025
Audit of UNEP secretariat of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES)	2025
Audit of UNEP secretariat functions provided to the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR)	2026

Overview of internal audit coverage – Current and planned audits

IAD work plan for 2026

Audit title	Commencement	Completion Target	Status
Audit of UNEP secretariat functions provided to UNSCEAR	2025	2026	Completed
Audit of management of implementing partners in UNEP	2026	2026	On-going (Expected completion- 2026)
Audit of UNEP secretariat functions provided to Multilateral Environmental Agreements	2026	2026	On-going (Expected completion- 2026)
Audit of implementation, performance monitoring and reporting of the chemicals and pollution action subprogramme in UNEP	2026	2026	On-going (Expected completion- 2026)

Audits being considered for 2027 (subject to change based on annual risk assessment and WP process)

- Audit of resource mobilization and donor relations
- Audit of administrative efficiency and corporate service delivery

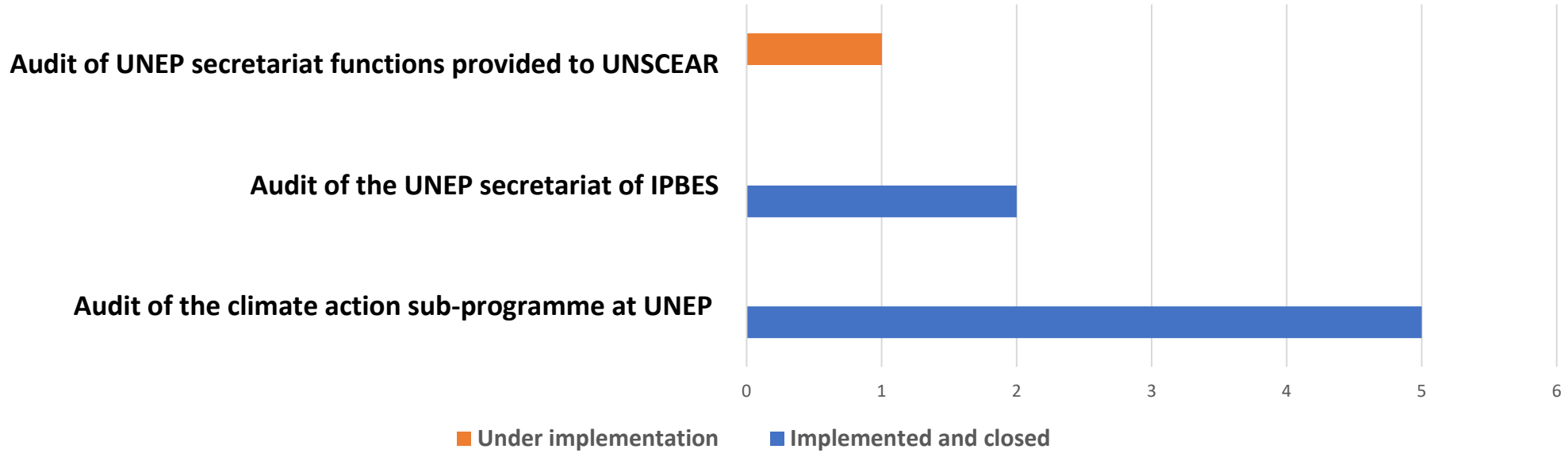
Results of audits completed in 2025 and 2026

Audit title	Report number	Date issued	Number of recommendations
Audit of the climate action sub-programme at UNEP	Report 2025/002	1 March 2025	**5**
Audit of the UNEP secretariat of IPBES	Report 2025/016	26 June 2025	**2**
Audit of UNEP secretariat functions provided to UNSCEAR	Report 2026/020	4 August 2026	**1**
Total recommendations			**8**

Overall conclusions – UNEP needed to:

- Strengthen project management and engagement with implementing partners.
- Strengthen some aspects of IPBES work programme implementation and financial management.
- Clarify the respective roles and responsibilities between UNEP and UNSCEAR for the provision of secretariat services.

Status of implementation of recent audit recommendations



- OIOS follows up on the status of implementation of critical recommendations semi-annually, and important recommendations annually
- 88 of the 89 (99 percent) audit recommendations issued from 2021-2026 have been implemented and closed.

Implemented recommendations from recent audits

Audit of the climate action sub-programme at UNEP (reported as in progress at the last CPR meeting)

UNEP needed to:

1. Assess the feasibility of including performance indicators and emission targets in its medium-term strategy and programme of work for review and adoption by the United Nations Environment Assembly

2. Analyze and address the root causes of delays in commencement of implementation of climate action projects to facilitate their timely implementation

3. Ensure that due diligence assessments are performed and documented in all cases as required by the applicable policy and procedures

4. Strengthen mechanisms for engagement with implementing partners to proactively address procurement delays that could impair the timely implementation of its projects on climate action

5. Develop a plan and monitoring mechanism for timely evaluation and management review of climate action projects in accordance with its evaluation policy.

Implemented recommendations from recent audits

Audit of the UNEP secretariat of IPBES

UNEP needed to:

1. Develop a plan, in collaboration with the IPBES secretariat, to implement the enterprise risk management and internal control policy

2. Provide guidance to the IPBES secretariat on the process for receiving and clearing the draft budget before submission to the Plenary for approval.

Outstanding recommendation

Audit of UNEP secretariat functions provided to UNSCEAR

1. UNEP should, in collaboration with UNSCEAR governing bodies, develop an appropriate document to:
    a) Clarify the respective roles and responsibilities governing the relationship between the hosting entity and UNSCEAR for the provision of secretariat services; and
    b) Define a formal mechanism to systematically track, monitor, and ensure the timely resolution of concerns and feedback raised by the governing bodies.

Target implementation date: 31 March 2028

Our Vision

A strong and accountable United Nations

Our Mission:

Delivering objective oversight results that make a difference