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Item 12 of the provisional agenda

Consideration of relevant evaluation reports and audits

Overview of relevant reports and audits

This background document has been prepared by the Secretariat to guide the discussions at the 13th annual subcommittee meeting of the Committee of Permanent Representatives, under agenda item 12, entitled "*Consideration of relevant evaluation reports and audits*".

Overview of evaluations and audits

Background

This background document provides a listing of evaluations and audits undertaken since the 12th annual subcommittee meeting of the Committee of Permanent Representatives held in September 2025, including the number of recommendations issued to UNEP in relation to completed audits. It also provides an overview of the ongoing and forthcoming evaluations and audits.

Evaluations completed in 2026
1. Chemicals and Pollution Action Subprogramme 2. Nature Action Subprogramme
Evaluations ongoing in 2026
1. Finance and Economic Transformations Subprogramme
Evaluations initiated in 2026
1. Evaluation of the 13 Programme Coordinating Projects (PCPs) 2. Evaluation of UNEP's Communication Work at Project Level 3. Science-Policy Subprogramme

Audits completed [from September 2025 to August 2026]	
Board of Auditors (BOA) 1. Interim stage 2. Final stage	868❶financial.year.
Office of Internal Oversight Services (OIOS) 1. UNSCEAR	1 recommendation
Join Inspection Unit (JIU)	
1. Review of the **Health Services** in the United Nations system	no recommendations
2. Review of the policies and **practices for determining the rates of programme support costs** in organizations of the United Nations system	no recommendations
3. Review **of donor-led assessments** of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single audit principle	4 recommendations
4. Review of policies and practices to **prevent and respond to sexual exploitation and abuse** in the United Nations system organizations	4 recommendations

5. Review of **management and administration** in the United Nations Environment Programme (MAR)	**8 recommendations**[1]
Ongoing Audits	
Office of Internal Oversight Services (OIOS)[2] 1. Audit of Implementation Partners 2. Audit of management of Subprogramme on chemicals and pollution 3. Audit of UNEP secretariat functions provided to Multilateral Environmental Agreements.	Q3 2026
Join Inspection Unit (JIU) 1. Strategic planning function; 2. Recruitment policies and practices 3. Travel arrangements 4. Data governance frameworks 5. Decentralised evaluation function 6. Emergency response mechanisms.	Initiated in 2025 and ongoing
Forthcoming Audits	
Board of Auditors (BoA)[3] 1. Interim Stage 2. Final Stage	 October/November 2026 April/May 2027
Join Inspection Unit (JIU) 1. Three-line model 2. Adapting to challenges in financing 3. Shared services 4. Digital Transformation 5. Follow-up of JIU recommendations	To be initiated during 2026

[1] The JIU MAR recommendations have been implemented by UNEP and will be presented under agenda item 3 of the annual subcommittee (Management and administration of UNEP), with a more in-depth discussion at the 15 October 2026 subcommittee meeting.

[2] A more detailed update will be presented at the Committee of Permanent Representatives subcommittee meeting on 15 October 2026.

[3] A more detailed update will be presented at the Committee of Permanent Representatives subcommittee meeting on 3 November 2026.