UN environment programme

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Secretariat Update:

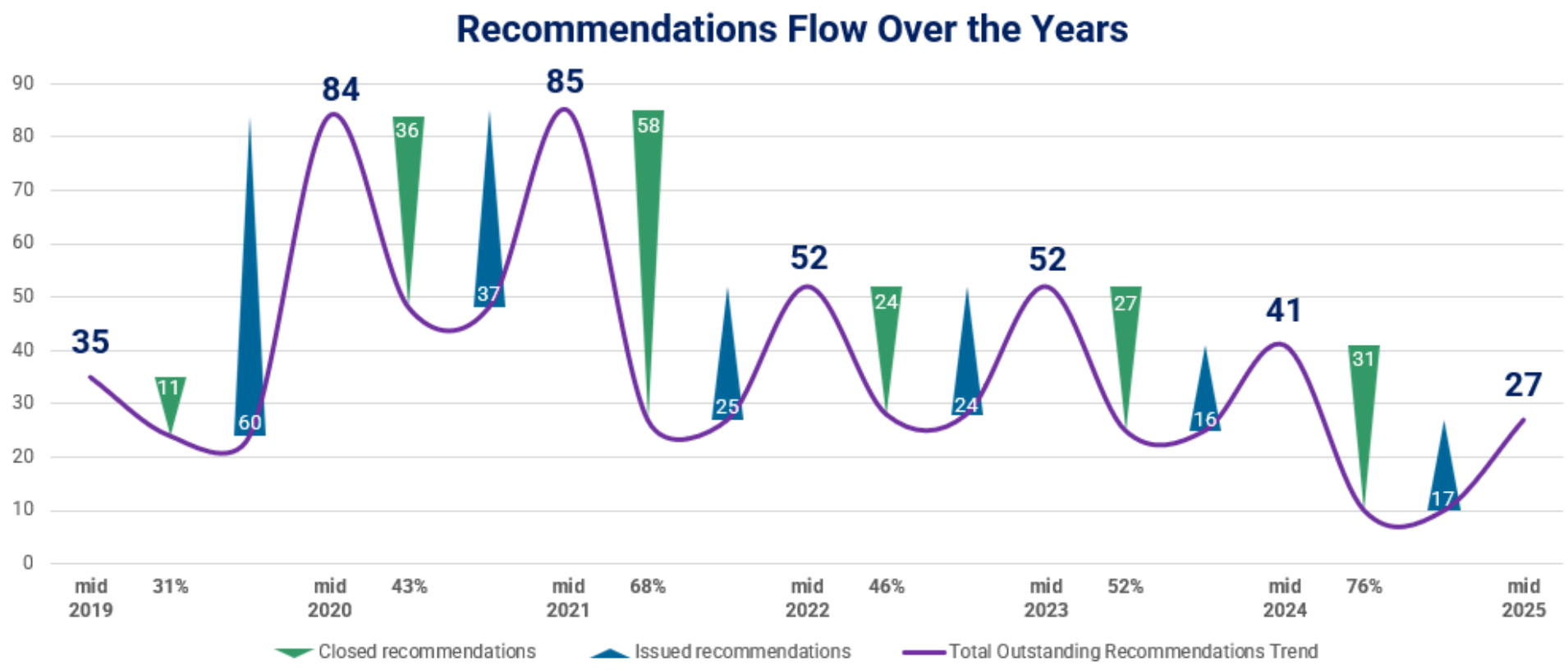
Board of Auditors (BOA) 2024 report (A/80/5/Add.7)

From audit findings to impact

Clean Fleet Management

- Fleet plan aligned with UN Sustainability Strategy.
- Zero-emission vehicles prioritised.

UNEP 2019 - 2025: audit recommendations



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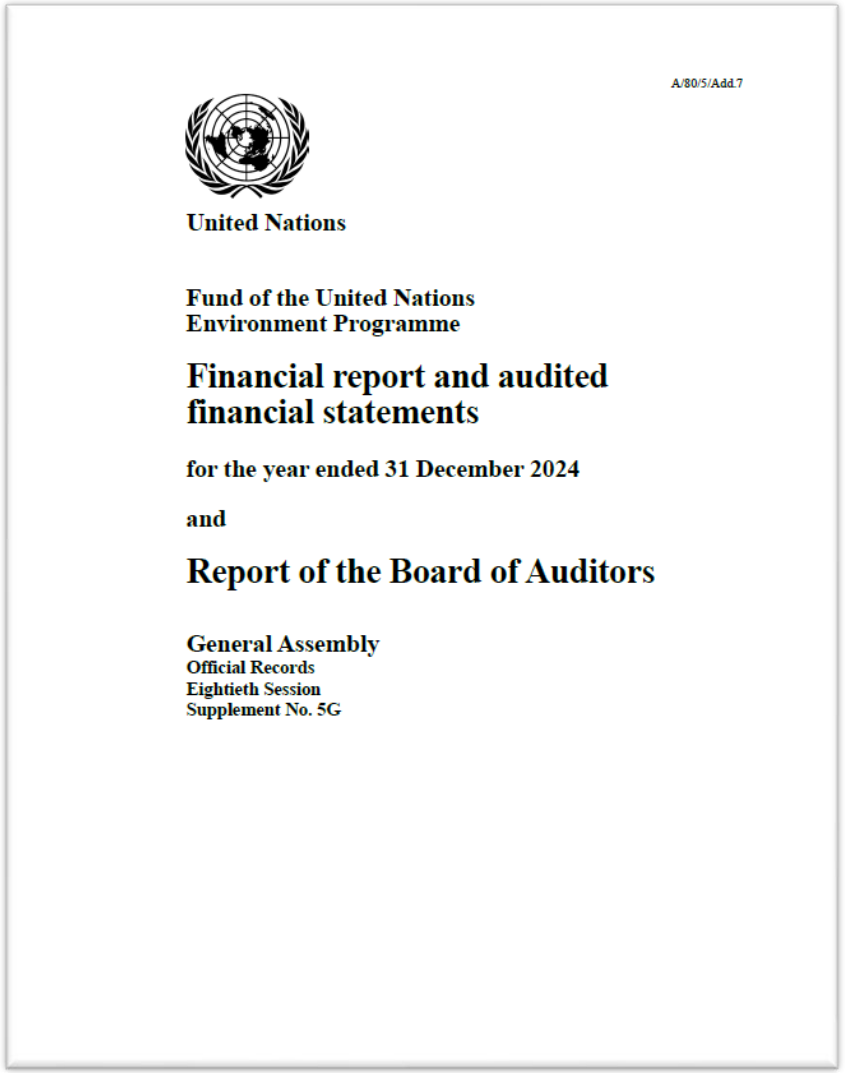
Board of Auditors - Year ended (YE) 2024 Report (A/80/5/Add.7)



A/80/5/Add.7

United Nations

Fund of the United Nations
Environment Programme

Financial report and audited financial statements

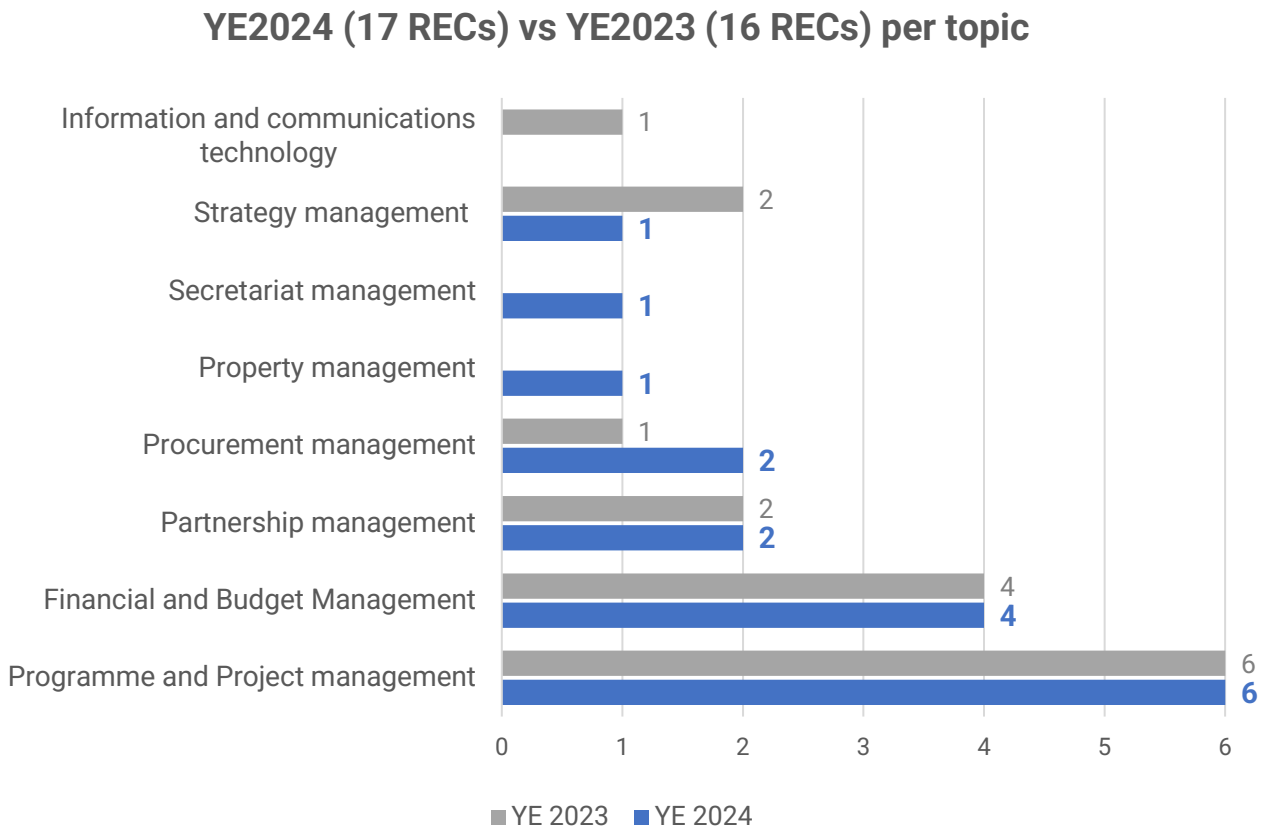
for the year ended 31 December 2024

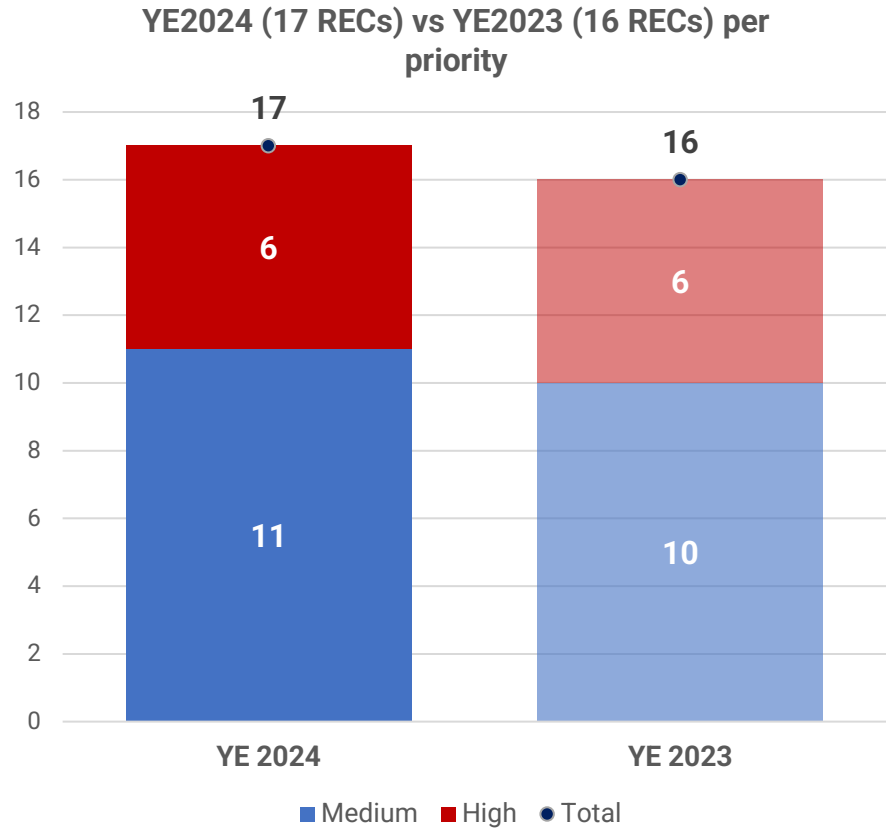
and

Report of the Board of Auditors

General Assembly
Official Records
Eighteth Session
Supplement No. 5G

2024: New (key) Audit Findings





2024: New Audit Findings (17 Under Active Implementation)

6/17 of 2024 Recommendations - High Priority (Key Findings) Under Active Implementation

Reference	Summary of recommendation	Topics	Priority
para. 29	Undertake a comprehensive **review on unspent balances of closed grants** as of 31 December 2024 and follow up on their disposition in consultation with the relevant parties and/or donors, as appropriate, in accordance with the terms of the respective agreement/fund.	Financial and Budget Management	High
para. 53	Adjust **funding strategy of Planetary Funds** based on the evaluation of the past funding performance and ensuring alignment with the objectives of the Medium-Term Strategy 2026-2029.	Strategy management	High
para. 89	Update the necessary **project data in IPMR** and address the data gaps related to the approved budget, project indicator, and name of project manager to enhance project **data quality**.	Programme and Project management	High
para. 90	Issue notes on semi-annual basis to **encourage project managers to capture all information** approved by Project Review Committee including the approved budget and indicators in IPMR, and to report against all indicators with supervisor approval recorded in the system, and to **monitor progress across all ongoing Project Review Committee-approved projects in the IPMR.**	Programme and Project management	High
para. 101	Conduct a **performance analysis of Green Climate Fund** readiness projects and funded activity projects currently under implementation in alignment with its annual performance reporting cycle.	Programme and Project management	High
para. 130	Maintain sufficient **documentation for the selection of pre-selected grantees**, undertake a structured review of identified **deficiencies in implementing partner selection process** and enhance staff training, with particular focus on improving documentation, strengthening justification for non-competitive selections, and fostering compliance with established procedures.	Partnership management	High

2024: New Audit Findings (17 Under Active Implementation)

11/17 of 2024 Recommendations - Medium Priority Under Active Implementation

Reference	Summary of recommendation	Topics	Priority
para. 39	Issue guidance to clarify the **treatment of interest income at grant closure**, including the procedures to follow in cases where there is a potential conflict between the provisions of donor agreements and the Terms of Reference of the trust funds.	Financial and Budget Management	Medium
para. 46	Review existing **performance indicators** and actual performance and formulate indicators for the next Programme of Work 2026–2027 in a relevant and aligned manner.	Programme and Project management	Medium
para. 62	Reinforce the **management of property** by ensuring that the essential information of the properties is regularly updated to ensure the integrity and accuracy of property information	Property management	Medium
para. 70	Establish a systematic **monitoring mechanism** within its implementation agreement management systems to identify and flag **long-outstanding advances** based on defined aging thresholds and assign corresponding risk ratings to inform future funding decisions and enhance oversight.	Financial and Budget Management	Medium
para. 75	Conduct **annual reviews of purchase orders** for goods and services to identify those that have exceeded latest delivery date indicated in the purchase order by at least one quarter.	**Procurement management**	Medium
para. 108	Update the Programme and Project Management Manual and Integrated Project Management and Reporting step-by-step manual to clarify the **definition and procedure for revising project indicators and targets during implementation** to ensure that any target changes are formally approved for ongoing and future projects.	Programme and Project management	Medium
para. 115	Conduct **root cause analysis on the uncompleted indicators** of all closed projects and develop targeted action plans to strengthen project design, monitoring and reporting skills in alignment with the Programme and Project Management Manual.	Programme and Project management	Medium
para. 122	Conduct a **comparative assessment** of the efficacy of the current **supply chain** and other applicable **procurement planning tools** available within the United Nations Secretariat, and determine the measures needed to enhance oversight of acquisition planning and procurement activities.	**Procurement management**	Medium
para. 140	Put in place **guidance for partner leads** to ensure that partnerships with private sector entities contribute to objectives and results as outlined in the 2030 Agenda for Sustainable Development and the Sustainable Development Goals.	Partnership management	Medium
para. 147	Ensure all **positions at D-1 and above level** funded by regular budget and extrabudgetary resources, as reasonably projected at the time of preparing the proposed programme budget, are fully **reflected in the proposed programme budget**.	Financial and Budget Management	Medium
para. 154	Provide guidance to UNEP-administered **MEAs' secretariats to comply with the United Nations Budget Guide** to present the number of posts, including established and temporary posts by grade and source of funding, in their respective budgets.	Secretariat management	Medium

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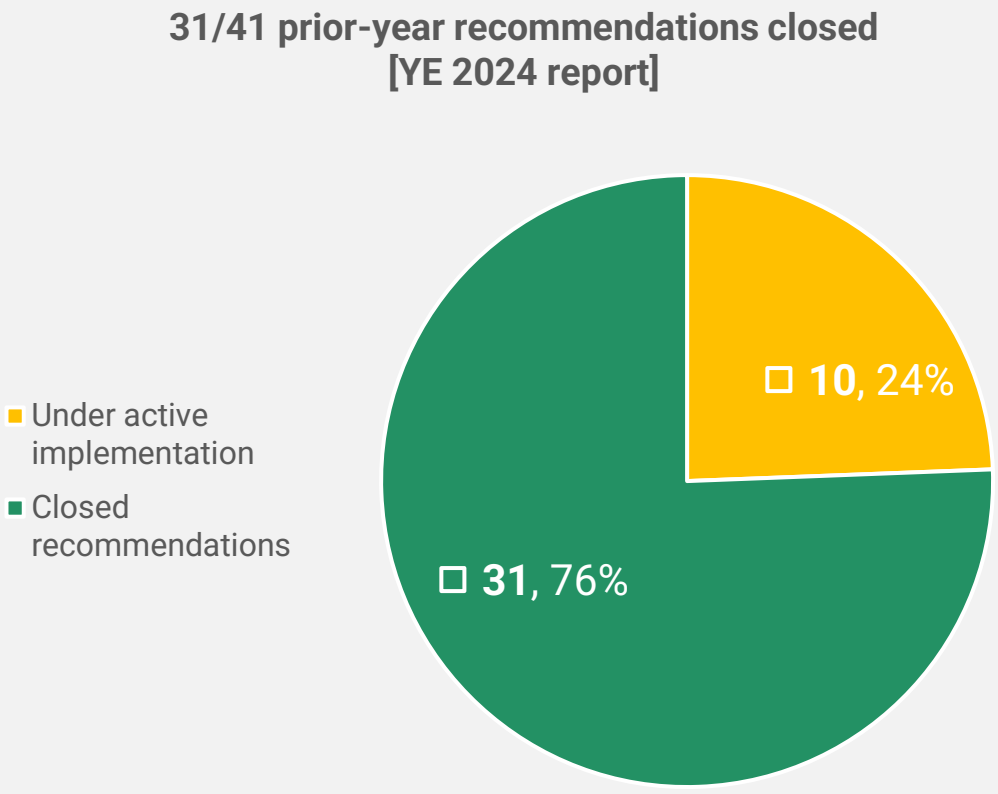
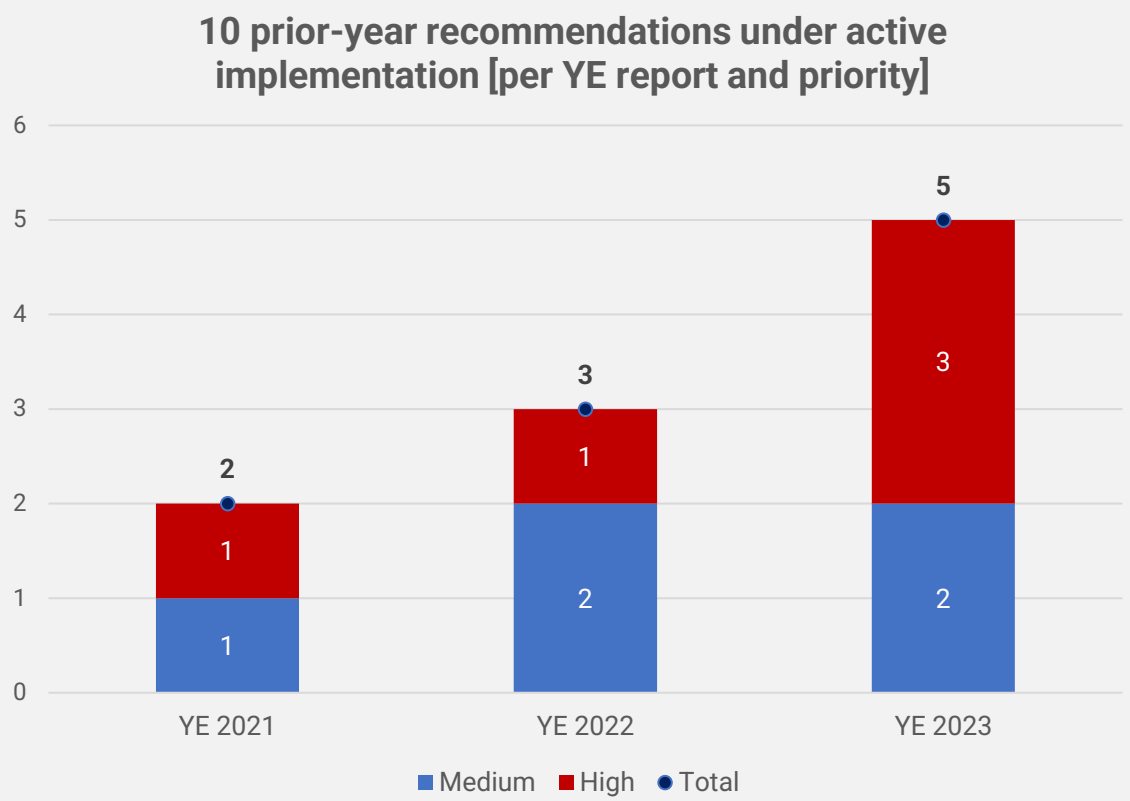
Prior Year Recommendations

Prior Year Recommendations (10)





Prior Year Recommendations Under Active Implementation

Year	Reference	Summary of recommendation	Topics	Priority
2021	**para. 28**	The Board recommends that UNEP develop **corporate guidance in its monitoring policy** on when and how to collect relevant data to establish baselines for programme of work indicators.	Strategy management	High ***long outstanding***
	Para. 78	The Board recommends that the secretariat of the Convention on Biological Diversity actively communicate with donors in a timely manner and **expedite the process of clearing up the outstanding balances of closed grants**.	Financial and Budget Management	Medium ***long outstanding***
2022	**para. 118**	The Board recommends that UNEP assess the **workload of incumbent task managers of GEF projects** and formulate a response plan to mitigate the potential imbalance of project allocations.	Programme and Project management	High ***long outstanding***
	para. 167	The Board recommends that UNEP consider publishing 75 per cent of active projects' information and conducting a quarterly review on the updating of **Open Data portal** content to help ensure the **integrity, accuracy and consistency of the voluntary information disclosures**.	Programme and Project management	Medium ***long outstanding***
	para. 168	The Board recommends that UNEP **disclose the safeguard information and information on Sustainable Development Goals** when the safeguards and gender online system and the integrated planning, management, and reporting solution, respectively, are ready.	Programme and Project management	Medium ***long outstanding***

Conclusion

- UNEP remains fully committed to timely implementation of all **27 currently outstanding** BOA recommendations.

- **2025 BOA Interim Audit:** UNEP HQ and Secretariat of the Convention on Biological Diversity (SCBD)
  - ➢ *17 October - 16 November 2025*