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Istanbul, Türkiye, 12-15 September 2023

Agenda Items 3 and 4: Progress Report on Activities Carried Out during the 2022-2023 Biennium and Financial Report for 2020-2021 and 2022-2023

Audit of the UNEP/MAP-Barcelona Convention Secretariat

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UNEP/MAP
Athens, 2023



INTERNAL AUDIT DIVISION

REPORT 2022/056

**Audit of the United Nations
Environment Programme
Mediterranean Action Plan Secretariat
for the Barcelona Convention**

**Some aspects of programme monitoring and
reporting needed to be strengthened**

5 November 2022

Assignment No. AA2022-220-02

Audit of the United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) Mediterranean Action Plan (MAP) Secretariat for the Barcelona Convention. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of the operations of the MAP Secretariat.

The audit covered the period from January 2020 to December 2021 and included a review of: (a) strategic management and governance; (b) programme implementation, monitoring, and reporting; and (c) financial management.

The audit showed that some aspects of programme monitoring and reporting needed to be strengthened.

OIOS made three recommendations. To address the issues identified in the audit, the MAP Secretariat needed to:

- Establish a mechanism to effectively track and regularly report on implementation of all thematic decisions of the Conference of Parties to enhance accountability and assure that the decisions are implemented in a timely manner;
- Establish a mechanism to ensure that performance targets and related indicators are tracked and included in the results reported to the Conference of Parties; and
- Address the delays in signing of cooperation agreements and in disbursing advances to Regional Activity Centres.

UNEP accepted the recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of the United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) Mediterranean Action Plan (MAP) Secretariat for the Barcelona Convention.

2. The 1976 Barcelona Convention for the Protection of the Marine Environment and the Coastal Region of the Mediterranean (hereafter referred to as “the Convention”), as amended in 1995, promotes the sustainable use of marine and coastal resources and sustainable development. The Convention has 21 countries and the European Union as Contracting Parties. Through its MAP and seven protocols, the Convention’s objectives are to foster regional collaboration for combating marine pollution and promoting integrated planning and sustainable use of marine resources. The Conference of Parties (COP) decides on MAP strategies, budgets, and programmes.

3. MAP thematic areas included: (i) Governance; (ii) Land and Sea-based Pollution; (iii) Biodiversity and Ecosystems; (iv) Land and Sea-based Interactions and Processes; (v) Integrated Coastal Zone Management; (vi) Sustainable Consumption and Production; and (vii) Climate Change Adaptation. The 2016 to 2021 Medium-Term Strategy (MTS) provided the framework for MAP action for the period under review. MTS outputs and strategic outcomes were delivered through the biennial Programmes of Work (PoW) adopted by COP. The PoW and budget was executed by the Coordinating Unit and MAP components with the full involvement of the Contracting Parties and MAP partners.

4. The MAP organization structure included a Bureau to provide guidance on implementing the PoW, a Compliance Committee to promote compliance with the Convention and its protocols, focal points to monitor the progress of work, and an advisory body (the Mediterranean Commission on Sustainable Development) that brings together governmental and non-governmental representatives. Personnel of the Mediterranean Pollution Assessment and Control Programme (MEDPOL) and six Regional Activity Centres (RACs) in Malta, France, Croatia, Tunisia, Spain and Italy supported the implementation of the PoW.

5. UNEP provides secretariat services to the Contracting Parties and subsidiary bodies through its MAP Coordinating Unit (hereafter referred to as “the MAP Secretariat”). During the 2020-2021 biennium, the MAP Secretariat had 20 professional posts headed by a Coordinator (D-1), and thirteen General Service posts. During this period, there were 15 vacancies (11 professional and four General Service), of which nine had been filled. Six recruitments (four professional posts and two General Service) were ongoing at the time of the audit, including the posts of Deputy Director (P-5) and Legal Officer (P-3).

6. MAP activities were primarily financed by: (i) the Contracting Parties through their contributions to the Mediterranean Trust Fund (MTF); (ii) voluntary contributions from the European Union; (iii) support from the Government of Greece; and (iv) externally funded projects. The approved MTF budgets for the biennium 2020-2021 from the first three sources indicated above were Euro 11,413,577, Euro 1,192,968 and Euro 689,600, respectively. The MAP Secretariat’s PoW also received \$277,776 from two Contracting Parties. In addition, there were ten MAP projects with a budget of \$16.35 million from externally mobilized funding.

7. Comments provided by UNEP and the MAP Secretariat are indicated in italics.

AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring effective management of the operations of the MAP Secretariat.

9. This audit was included in the 2022 risk-based work plan of OIOS due to the risk that potential weaknesses in the provision of services by the MAP Secretariat may adversely affect the achievement of the Convention's objectives.

10. OIOS conducted this audit from April to August 2022 in Nairobi and Athens. The audit covered the period from January 2020 to December 2021. Based on an activity-level risk assessment, the audit covered risk areas relating to the MAP Secretariat, which included: (a) strategic management and governance; (b) programme implementation, monitoring, and reporting; and (c) financial management.

11. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data; and (d) testing of transactions.

12. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Strategic management and governance

MAP component activities were integrated and aligned to the Convention's objectives and protocols

13. In accordance with COP decision IG17-5, the Executive Coordination Panel (ECP) designed and established a system to integrate the activities to be carried out by the MAP components during the biennium. This was done through the integrated preparation of the revamped PoW and budget which involved all MAP components through ECP. Planning and Priorities Tables (PPT) were used to monitor the PoW, and the progress reports were submitted to the Bureau, MAP focal points, and COP.

14. OIOS' review of the PoW and budget showed that the Convention's protocols were included under five of the seven thematic areas; the Sustainable Consumption and Production and Climate Change thematic areas had no specific protocol linked to them. The protocols were embedded within activities and expected deliverables, which also specified the funding sources (MTF or external resources).

15. Each thematic area in the PoW and budget indicated MAP objectives to assist the Mediterranean Governments to assess and control pollution, formulate their national marine environmental policies, and boost regional and national plans to achieve sustainable development.

Action was taken to link all thematic areas to Sustainable Development Goals

16. The MAP objectives, strategies and plans were clearly defined in the various planning documents including MTS, project documents, legal instruments for RACs and their respective workplans, PPT, and the PoW and budget. Meetings of the Bureau, the Compliance Committee, and focal points provided the requisite input for strategic planning. All thematic areas in the PoW needed to be linked to the Sustainable Development Goals (SDGs); the ones applicable to UNEP are SDGs 6, 8, 12, 14 and 15. In the 2022-2023

PoW, the MAP Secretariat had developed expected deliverables that were linked to SDGs for all the seven thematic areas.

Need to strengthen reporting on implementation of COP thematic decisions

17. COP decision IG17-5 states that the Coordination Unit is responsible for, inter alia, tracking the status of all decisions and resolutions of the Contracting Parties. COP-21 held in December 2019 in Italy made 13 thematic decisions, plus decision number 14 on the PoW and budget. Mechanisms were in place to report to COP on the activities and outputs across the seven thematic areas. The MAP Secretariat also reported on compliance with the articles of the Convention and its protocols by each Contracting Party, as implemented during the previous biennium.

18. Similarly, progress on COP thematic decisions implemented by Contracting Parties at the national level was reported through the established reporting system. However, there was no mechanism for reporting to COP on the progress in implementing its decisions by the MAP Secretariat and its components. The MAP Secretariat submitted three documents to Bureau meetings during the biennium showing the progress made in implementing COP decisions. These documents indicated that out of the 130 actions across 14 decisions made at COP-21, 61 were completed, 68 were on track, and one had not started. However, there was no evidence of similar reporting on progress of implementation to COP-22 which was held in Antalya, Turkey in December 2021. Therefore, it was unclear as to which COP decisions had been implemented, and which ones were yet to be implemented as of the end of the biennium. The MAP Secretariat stated that it was aware of this gap and was looking into ways of addressing it.

(1) The MAP Secretariat should establish a mechanism to effectively track and regularly report on implementation of all thematic decisions of the Conference of Parties to enhance accountability and assure that the decisions are implemented in a timely manner.

UNEP accepted recommendation 1 and stated that there were two tracking systems established by the MAP Secretariat: (a) one reported to the Bureau of the Contracting Parties every six months; and (b) one reported by the Contracting Parties for the measures taken by them to implement the Convention, its protocols, and COP decisions. In implementing this audit recommendation, the MAP Secretariat planned to strengthen the existing colour-coded tracking system to better ensure links with the activities and possibly deliverables of the PoW. With regard to the second tracking system (b), the Secretariat will ensure that the reporting format on the measures taken by the Contracting Parties to implement the Convention and protocols as well as decisions of the COP are updated on regular basis and reported to MAP Focal Points and COP, and that are subjected to review by the Compliance Committee. This formal procedure is already in place and will continue to be implemented in a rigorous manner.

B. Programme implementation, monitoring, and reporting

Performance monitoring and reporting needed to be strengthened

19. The 2020-2021 PoW was structured at three levels: strategic outcome, output, and activity. For the biennium, the PoW had a total of 52 targets and related indicators of achievement across the seven thematic areas.

20. There was no operational mechanism to measure the MAP Secretariat's performance against the agreed indicators. While the indicators and targets were defined in the PoW for all the thematic areas, they

were not tracked to support the reported results. Progress on implementing the PoW was reported to COP at outcome level, but the results were not backed by measurement against the performance indicators.

21. The final PoW progress report on activities for the 2020-2021 biennium, which was presented to the COP in Antalya, Turkey in December 2021, reported achievements in the seven thematic areas as of 6 October 2021. However, it did not refer to the targets and indicate whether they were achieved or not. For example, the third target under governance indicated that 40 per cent of the external financial resources mobilized by the entire MAP systems was to co-finance the MTF budget. The progress report listed the different sources and amounts of funding achieved during the biennium, but it did not indicate whether the performance target had been achieved. The MAP Secretariat stated that it was planning to capture targets and related indicators in the PPT in future.

(2) The MAP Secretariat should establish a mechanism to ensure that performance targets and related indicators are tracked and included in the results reported to the Conference of Parties.

UNEP accepted recommendation 2 and stated that the relevant MTS 2022-2027 indicators and targets would be populated on annual and biannual basis in line with the reporting format already included in the PPT that was prepared by the Secretariat for completion by all MAP components.

RACs' narrative and financial reports were generally submitted in a timely manner

22. For the biennium 2020-2021, RACs were required to submit biannual narrative and quarterly financial reports to the MAP Secretariat. The reports were intended to assist the MAP Secretariat to assess the status of activities, outputs delivered, results/impact achieved, and whether projects were being implemented in accordance with the agreed plans and budgets. The reports were required to provide a description of any obstacles to full and timely implementation of projects.

23. RACs submitted their narrative reports within the required time frame in 20 out of 24 cases (83 per cent). In four cases, there were only minor delays between two and six days. Similarly, quarterly financial reports for 27 out of 42 reports in the biennium 2020-2021 were submitted within the required time frame. The remaining 15 financial reports were submitted with minor delays, mostly between one and 14 days.

Monitoring activities over RACs and MEDPOL were adequate

24. According to COP decision IG 17-5, the Coordinating Unit was required to monitor the implementation of the PoW, including the components assigned to RACs and MEDPOL, and to report to the Contracting Parties thereon. In this regard, the Coordinating Unit's activities included coordination, monitoring of RACs and MEDPOL sub-contracted activities, and reporting.

25. The MAP Secretariat's monitoring and coordination activities were adequate. To ensure continuity of activities during the COVID pandemic, technical meetings with focal points and the Bureau were held online. According to the MAP Secretariat, follow up with national administrations was done by mail, although their responsiveness had significantly decreased during the pandemic period. There were limited physical monitoring and assessment of technical activities due to travel restrictions. However, the use of satellite imaging under the Integrated Monitoring and Assessment Programme (IMAP) facilitated the monitoring of RACs' technical activities and mitigated the reduced physical monitoring/assessment activities. IMAP encouraged the Contracting Parties to coordinate within and between each other to efficiently utilize resources. This included fostering synergies with other projects as well as the use of shared monitoring stations, activities and information.

26. MEDPOL provided relevant input to all mandatory reports shared with the MAP Secretariat. This included progress reports to COP, the Bureau, focal points and ECP, which were consolidated with reports of RACs. PPT was also updated every six months to show progress in implementing the PoW. Budget lines were tracked and compared with reports from the enterprise resource planning system, Umoja. OIOS assessed these monitoring mechanisms for MEDPOL as adequate.

Mechanisms for monitoring implementation of COP decisions at the national level were adequate

27. The role of the MAP and RAC focal points was well defined in COP Decision IG17-5. Each Contracting Party has a MAP focal point as well as a RAC focal point from each of the six RACs.

28. MAP focal points served as the official conduit for communication between the MAP Secretariat and the Contracting Parties. They also coordinated with RAC focal points for the preparation of MAP meetings and other activities. RAC focal points on the other hand identified their Contracting Party's needs and objectives in their specific fields of action and communicated the same to MAP focal points.

29. OIOS' review of the focal point system showed that adequate controls were in place to ensure that the system functioned effectively. For example: (a) procedures were in place for escalating to the Head of RAC in case the focal point was non-responsive, or for nomination of a new focal point when the position was vacant; (b) challenges in working with RAC focal points or local experts were discussed in ECP meetings for resolution; and (c) the MAP Secretariat held bilateral meetings with MAP focal points, RAC focal points and RAC directors to resolve any residual issues.

Evaluations were conducted and results used to improve the MTS and related procedures

30. The 2016 UNEP evaluation policy explains the objectives, roles and functions of evaluation within UNEP, and defines the criteria to be used to carry out evaluations. Mid-term evaluations are required half-way through project/programme implementation to analyze whether projects are on track, and whether any corrective actions are required. Terminal evaluations are required at project completion to assess the outcomes and identify the lessons learned. During the 2020-2021 biennium, four evaluations were carried out. The MTS Steering Committee adopted the conclusions and recommendations of the evaluation reports and used them to finalize the MAP Secretariat's MTS for 2022-2027.

C. Financial management

Assessed contributions and mobilized resources for the biennium were largely achieved

31. According to the report to the 92nd meeting of the Bureau on administrative and financial issues, contributions to MTF in 2020 and 2021 were 99.3 per cent and 92.9 per cent, respectively, of the expected targets. Voluntary contributions from the European Union and the Government of Greece achieved 100 per cent of the expected contributions.

32. The MAP Secretariat regularly followed up on outstanding contributions and proposed payment schedules to facilitate collection of contributions. Arrears from assessed contributions totaling Euro 1,010,455 dated back to 2011, with two-thirds (Euro 667,930) of the arrears being from one Contracting Party. Three other parties had contribution arrears amounting to Euro 177,979, Euro 117,034 and Euro 47,512 respectively, for the same period. The outstanding contributions were monitored and reported to the Bureau for further guidance.

33. New resources were mobilized with important programmes and projects. The Global Environment Facility-funded MedProgramme was launched in 2020 with a budget of \$43 million. Three new European Union-funded projects commenced during the 2020-2021 biennium. In 2020, the Global Environment Facility Council approved a project on fisheries that the MAP Secretariat would co-execute with a United Nations agency, with a budget of \$2.3 million. The MAP Secretariat also initiated negotiations during the 2020-2021 biennium for a new, long-term bilateral cooperation agreement with Italy, with an approved budget of Euro 2.8 million to be integrated into the MAP PoW for 2022-2023. At the end of 2020-2021 biennium, the MAP Secretariat had reserves of \$1.2 million and net assets of \$7.8 million.

Delays in disbursement of advances to RACs needed to be addressed

34. For the biennium 2020-2021, the MAP Secretariat signed a total of six agreements with RACs. This included five project cooperation agreements and one contribution agreement with a United Nations agency. The agreements outlined the outputs and activities to be implemented by each RAC as specified in the PoW, and the budget under each of its seven themes. Financial reports were to be submitted on a quarterly basis, and narrative reports on a biennial basis. The agreements stated that subsequent advances were contingent on receipt of satisfactory and timely financial reports. The financial report templates provided for signature by RACs as well as certification and approval by the MAP Secretariat's Fund Management Officer and project manager, respectively.

35. There were delays of nearly two months in signing the agreements with RACs during the biennium; they were all signed in the second half of February 2020. The first disbursements were made to RACs within the required 30 days of signing the agreement. The second and final disbursements took another two and a half months after RACs had submitted their fourth quarter financial reports. Overall, nearly six months were spent on processes concerning the disbursement of the two instalments to RACs.

36. The MAP Secretariat explained that the delays were due to time spent on releasing the budget in Umoja, creating the funds commitments, and providing the three levels of approval for each payment request. According to the MAP Secretariat, timelines had improved from prior biennia where it took six months in some cases to disburse the first instalment. OIOS is of the view that the MAP Secretariat should work out the modalities to reduce these delays.

(3) The MAP Secretariat should address the delays in signing of cooperation agreements and in disbursing advances to Regional Activity Centers.

UNEP accepted recommendation 3 and stated that measures will be taken to address these delays as follows: (i) establish a monitoring system for the RACs to submit their narrative and financial reports on time; (ii) enhance capacity and collaboration with respective headquarters services for speedy conclusion of the payment processes; and (iii) the MAP Secretariat will keep statistics on signature of agreements and disbursement of advances to RACs.

IV. ACKNOWLEDGEMENT

37. OIOS wishes to express its appreciation to the Management and staff of UNEP and MAP Secretariat for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention

| Rec. no. | Recommendation | Critical/ Important ² | C/ O ³ | Actions needed to close recommendation | Implementation date ⁴ |
|----------|---|-------------------------------------|----------------------|--|----------------------------------|
| 1 | The MAP Secretariat should establish a mechanism to effectively track and regularly report on implementation of all thematic decisions of the Conference of Parties to enhance accountability and assure that the decisions are implemented in a timely manner. | Important | O | Receipt of evidence that a mechanism to effectively track and regularly report on implementation of all thematic decisions of the COP has been implemented. | 30 September 2023 |
| 2 | The MAP Secretariat should establish a mechanism to ensure that performance targets and related indicators are tracked and included in the results reported to the Conference of Parties. | Important | O | Receipt of evidence that a mechanism has been implemented to track performance targets and related indicators and included in the results reported to the COP. | 31 December 2023 |
| 3 | The MAP Secretariat should address the delays in signing of cooperation agreements and in disbursing advances to Regional Activity Centers. | Important | O | Receipt of evidence that delays in signing of cooperation agreements and in disbursing advances to RACs have been addressed. | 31 March 2023 |

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

³ Please note the value C denotes closed recommendations whereas O refers to open recommendations.

⁴ Date provided by UNEP and the MAP Secretariat in response to recommendations.

APPENDIX I

Management Response

Memorandum

To **Gurpur Kumar, Deputy Director, Internal Audit Division, OIOS** Date **27.10.2022**

Through **Sonja Leighton-Kone, Director, Corporate Services Division** 

From **Tatjana Hema, UNEP/MAP Coordinator**  Reference **OIOS-2022-01485**

Subject **Response to the draft report on an audit of the United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention (Assignment No. AA2022-220-02)**

I wish to start by expressing, on behalf of the UNEP/MAP - Barcelona Convention Secretariat, my appreciation to OIOS and its auditors for the excellent cooperation in the framework of the audit conducted to UNEP/MAP under the Assignment No. AA2022-220-02.

I would like to acknowledge receipt of the draft report of the audit that was sent by OIOS to Ms. Inger Andersen, UNEP Executive Director, on 14 October 2022, and I confirm that the Secretariat has taken duly note of its findings and recommendations, which are all accepted.

I am pleased to share with you, as attachment to the present memo, the Appendix I to the report, completed from UNEP/MAP, to provide information on the action plan, target dates and titles of responsible individuals for implementation of the recommendations, as requested under point 1 of the draft report.

We are looking forward to receiving the final report as per point 4 of the draft report and take note of point 3 informing us about the posting of the final report, including our comments and action plan, on the OIOS website for 30 days following its issuance.

I remain at your disposal, should you need any further information or clarification.

Thank you

Attachments:

1. Appendix I to the draft report "Management Response - Audit of United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention"

Management Response

Audit of United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention

| Rec. no. | Recommendation | Critical ¹ / Important ² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|----------|---|--|--------------------|---|---------------------|--|
| 1 | The MAP Secretariat should establish a mechanism to effectively track and regularly report on implementation of all thematic decisions of the Conference of Parties to enhance accountability and assure that the decisions are implemented in a timely manner. | Important | Yes | Programme Management Officer (Governance) | September 2023. | There are two tracking systems of the implementation of thematic COP Decisions established by the Secretariat: a) one reported to the Bureau of the Contracting Parties, every six months; and b) one reported by the Contracting Parties for the implementation of measures taken by them to implement the Barcelona Convention, its Protocols and the COP Decisions. In implementing this audit recommendation, the Secretariat plans to strengthen the existing mechanism of COP Decisions color-coded tracking system (a) to better ensure links with the activities, and possibly deliverables, of the PoW (adopted to implement the COP Decisions). |

¹ Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

² Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

Management Response

Audit of United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention

| Rec. no. | Recommendation | Critical ¹ / Important ² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|----------|---|---|-----------------------|--|-----------------------------------|--|
| 2 | The MAP Secretariat should establish a mechanism to ensure that performance targets and related indicators are tracked and included in the results reported to the Conference of Parties. | Important | Yes | MAP Deputy Coordinator With support from Associate Administrative Officer | Report delivered in December 2023 | <p>Following acceptance by the governing bodies of the system, it will be fully implemented and formalized in September 2023 and beyond.</p> <p>With regard to the second tracking system in place (b), the Secretariat will ensure that the reporting format on the measures taken by the Contracting Parties to implement the Barcelona Convention and Protocols as well as decisions of the COPs are updated on regular basis and reported to MAP Focal Points and COP, and that are subject to review by the Compliance Committee. This formal procedure is already in place and will continue to be implemented in a rigorous manner.</p> <p>In implementing this audit recommendation, the following measures are being taken:</p> <p>The relevant Medium-Term Strategy (MTS) 2022-2027 indicated on annual targets will be populated on annual and biannual basis in line with the reporting format already included in the Planning and Priorities Tool that was prepared by the Secretariat for completion by all MAP Components.</p> |

Management Response

Audit of United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention

| Rec. no. | Recommendation | Critical ¹ / Important ² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|----------|---|---|-----------------------|--|---|---|
| 3 | The MAP Secretariat should address the delays in signing of cooperation agreements and in disbursing advances to Regional Activity Centers. | Important | Yes | Administrative/ Fund Management Officer | March 2023 for the second yearly payment of the biennium (PoW and Budget 2022-2023) | <p>The implementation date is based on the reporting of the first biennium of the current MTS 2022-2027 and will continue per each biennial PoW.</p> <p>There are two dimensions in this recommendation:</p> <p>(a) Preparation and signature of the Project Document and the Legal Instruments with the Regional Activity Centres (RACs):</p> <p>The Secretariat prepared both documents (Project Document and six Legal Instruments with RACs) as a package from the second week of December (after the COP) until end of January. The signature of these documents by UNEP/MAP Secretariat and UNEP HQ is usually done in a timely manner by mid-February.</p> <p>Following the recommendation of the audit report, efforts will be made to have this process concluded by the Secretariat and respective HQ offices, at the end of January.</p> <p>(b) payment of installments under the Legal Instruments for six Regional Activity Centres:</p> |

APPENDIX I

Management Response

Audit of United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention

| Rec. no. | Recommendation | Critical¹/ Important² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|-----------------|-----------------------|--|-------------------------------|--|--------------------------------|---|
| | | | | | | <p>This dimension has faced delays due to technical and administrative issues. The first installments were paid as per the respective provisions of the Legal Instruments, i.e. 30 days after their signature, while the second installments were paid after the submission and recording of expenses from the MAP Components which took a longer period.</p> <p>Measures will be taken to address these delays:</p> <ol style="list-style-type: none"> 1. Establish a monitoring system for the RACs to submit their narrative and financial reports on time. 2. Administration to enhance capacity and collaboration with respective HQ services for a speedy conclusion of the payment processes. 3. The Secretariat will keep statistics on signature of agreements and disbursement of advances to RACs, so as to provide evidence of improvement to close the recommendation. <p>It has to be noted that MAP PoW is funded from different sources of funding. This may create delays</p> |

APPENDIX I

Management Response

Audit of United Nations Environment Programme Mediterranean Action Plan Secretariat for the Barcelona Convention

| Rec. no. | Recommendation | Critical ¹ / Important ² | Accepted? (Yes/No) | Title of responsible individual | Implementation date | Client comments |
|----------|----------------|---|-----------------------|---------------------------------|---------------------|---|
| | | | | | | beyond the control of the Secretariat, because of the subsequent fund payment imposed by the Umoja Extension 2, which allows for disbursement of a fund source payment only after the finalization of the disbursement of previous fund source payment. |