

#12 Requests the Secretariat to prioritize the implementation of all outstanding recommendations contained in audits, investigations and evaluation reports

Secretariat Response

Main actions taken since 2022

- Establishment of the Operations and Risk Management Unit tasked with the coordination of the audits.
- The unit has taken the following actions to ensure improved implementation rates of prior year OIOS and BOA recommendations:

Periodic follow-up meetings with focal points

Enhanced negotiations with the auditors

Coordination unit and resources established

Clearance of audit queries, closure requests and all new recommendations

Quarterly reporting and escalation mechanism to senior

management

Induction and

refresher sessions

Repositories and central communication systems

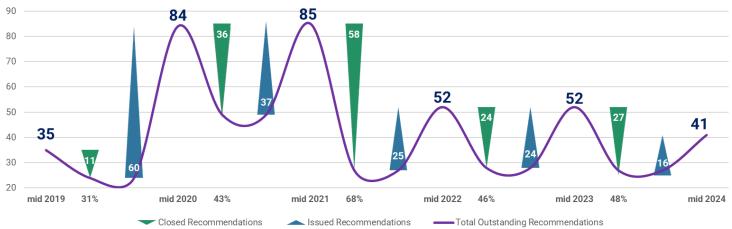


UNEP 2020 - 2024: audit recommendations





BOA recommendations flow over the years



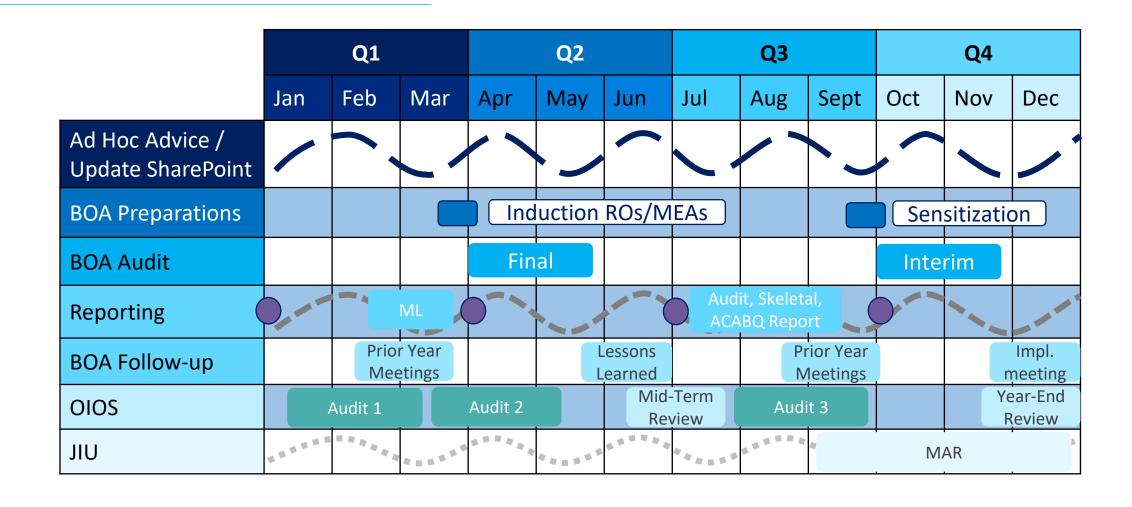




UNEP Audit Cycles

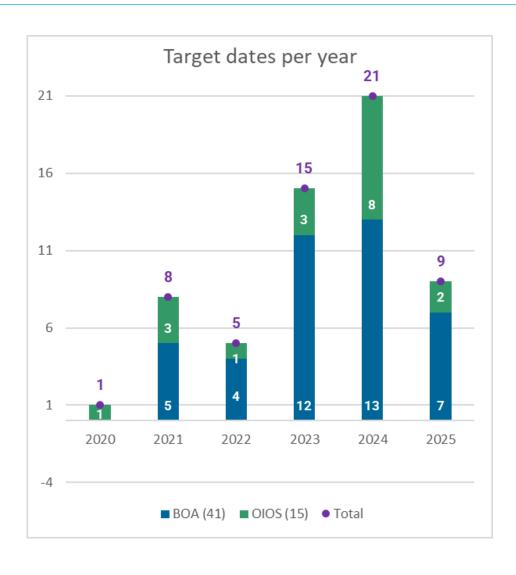
etc. Stakeholders Donors, ASC, CPR, PPR,

QBR





Further actions to improve implementation



Further actions:

- Emphasis efforts on long outstanding recommendations.
- Annual standing budget line for recruitment of a consultant to support the implementation of complex recommendations.
- Enhanced reporting and escalation to the Senior Management Team.

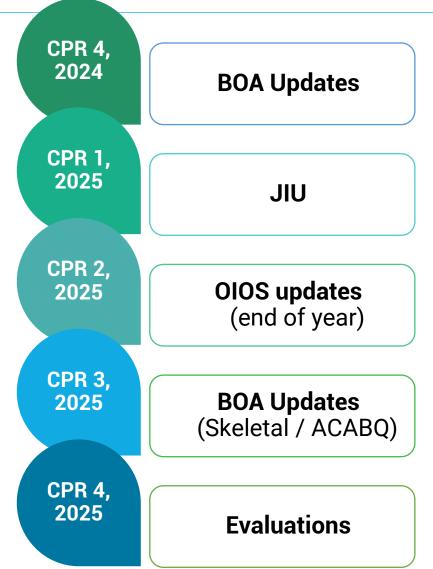




#11 Requests the Secretariat to follow up on the decision of the CPR to include **evaluations and audits**, as a standing item on the agenda of the quarterly meetings of the CPR and to present in preparation for the CPR quarterly meetings, **the relevant audit and evaluations reports**, **including related management responses**, to a CPR subcommittee meeting for review and possible recommendations.

Secretariat Proposal

Proposed CPR reporting on audit and evaluations



Reporting on:

- All newly issued recommendations, including implementation plans.
- The implementation progress of all long outstanding recommendations.

Presentation:

- Overall presentation of concluded audits.
- **Indebt analysis** of recommendations:
 - classified as high priority or critical;
 - passed their implementation target due date;
 - the Secretariat wishes to emphasize due to foreseen challenges or risks.

