



United Nations

Review of management and administration in the United Nations Environment Programme

Report of the Joint Inspection Unit

Prepared by Conrod Hunte



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Abbreviations and acronyms

FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICT	Information and communications technology
ILO	International Labour Organization
IMO	International Maritime Organization
ITC	International Trade Centre
ITU	International Telecommunication Union
JIU	Joint Inspection Unit
OIOS	Office of Internal Oversight Services
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNODC	United Nations Office on Drugs and Crime
UNON	United Nations Office at Nairobi
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UN Tourism	World Tourism Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

I. Introduction

1. **Context and objectives.** The review of management and administration in the United Nations Environment Programme (UNEP) is part of a series of management and administration reviews conducted by the Joint Inspection Unit (JIU) in line with its long-term strategic framework for the period 2020–2029.¹ The review was conducted at a time following the approval and implementation of a new delivery model (the Policy for One UNEP Delivery for Better Collaboration and Country Support), which represented a shift in the modus operandi of the organization. The objective of the review was to provide an independent assessment of organizational arrangements and processes, regulatory frameworks and related practices concerning the management and administration of UNEP.² Two JIU outputs were produced: (a) the present report, focusing on the main findings, conclusions and recommendations and available in the six official languages of the United Nations; and (b) an expanded report, issued under the symbol [JIU/REP/2025/1](#) [Expanded report], providing a broader analysis, detailed findings and related supporting information.

2. **Scope and intended impact.** The Inspector examined the following areas: governance; organizational structure; management and administration; financial framework; strategic planning; risk management; human resources management; communications and outreach; knowledge management; partnerships; information and communications technologies; and oversight. In accordance with the terms of reference for the review, considerations regarding organizational performance in operational areas are included when found relevant for the study of management and administrative processes. While its scope does not extend to the governance of the multilateral environmental agreements, the present review highlights opportunities and constraints arising from existing arrangements between UNEP and those entities and offers suggestions for improving their efficiency and effectiveness.³ In this context, the report will be shared for information with the executive heads of the secretariats of the UNEP-administered multilateral environmental agreements.

3. **Methodology.** To ensure that findings were consistent, valid and reliable, the Inspector collected data from various sources using both qualitative and quantitative methods, including document reviews, questionnaires, on-site (at headquarters) and virtual interviews, and online surveys.⁴ Information used in the preparation of the report is current as of April 2025. The review was conducted in accordance with the JIU statute and internal procedures. Due consideration was given to protecting the confidentiality of stakeholders who had responded to questionnaires and/or participated in interviews. In line with the Unit's collaborative approach, comments and suggestions from UNEP management were sought at various stages of the review process. The Inspector appreciated the collaboration and responsiveness of UNEP management throughout the process and wishes to express appreciation to managers and personnel who assisted in the preparation of the report by participating in interviews or surveys and who willingly shared their knowledge and opinions.

4. **Finalization of the report.** In accordance with article 11 (2) of the statute of the Joint Inspection Unit, the draft report underwent an internal peer review to test the recommendations against the collective wisdom of the Unit. The revised report was circulated to UNEP management to correct any factual errors and provide

¹ [A/74/34](#), annex I, and [A/79/34](#).

² During the preparation of the review, the UN80 Initiative was launched, which may have a direct impact on the management and administration of UNEP in the short to medium term.

³ [UNEP/EA.2/Res.18](#); see also [JIU/REP/2014/4](#) and [JIU/REP/2008/3](#).

⁴ A total of 124 internal and external stakeholders and more than 1,000 members of the personnel participated in the review.

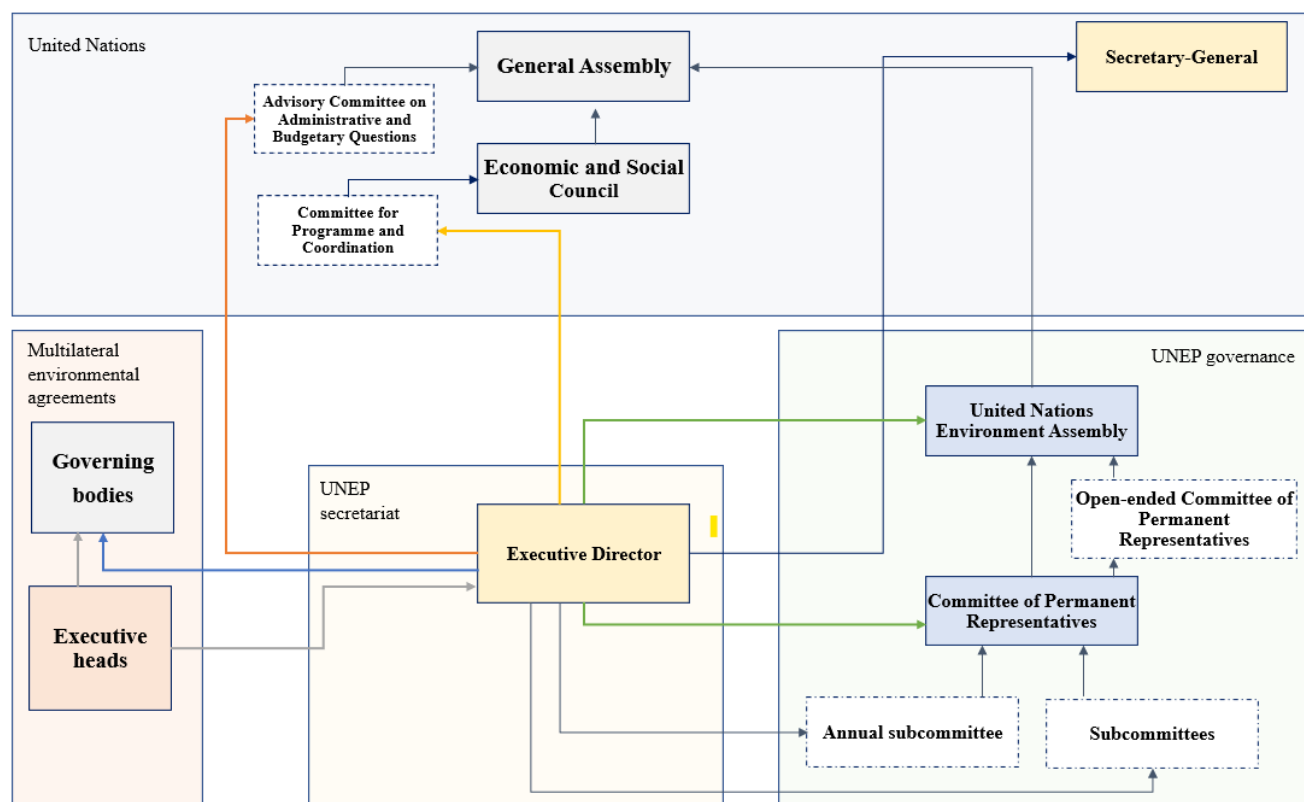
comments on the findings, conclusions and recommendations. All comments were taken into consideration in finalizing the report, although the final responsibility for the review rests solely with the author.

5. **Recommendations.** The present report is directed to UNEP executive management as well as the members of the United Nations Environment Assembly and the members of the Committee of Permanent Representatives, as appropriate. It contains eight formal recommendations, of which three are addressed to UNEP governing bodies and five to the Executive Director. To facilitate the handling of the present report, the implementation of its recommendations and the monitoring thereof, annex II contains a table specifying whether they require action by the governing body or by the executive head. The present report contains 18 informal recommendations, appearing in bold in the narrative, which complement the formal recommendations and provide additional suggestions for reinforcing the management framework and related practices at UNEP.

II. Governance

6. **Multi-tiered intergovernmental governance.** The United Nations Environment Programme was established by the General Assembly in its resolution [2997 \(XXVII\)](#) in 1972 to promote international cooperation in the environment field and to coordinate environmental matters within the United Nations system. As a United Nations programme, UNEP reports to the General Assembly. At the same time, UNEP has its own multi-tiered governance structure (see figure I). Its governing bodies are the United Nations Environment Assembly, which meets biennially for a one-week session, and the Committee of Permanent Representatives, which convenes in various formats, namely: (a) formal one-day meetings each quarter; (b) informal five-day meetings of the Annual Subcommittee; (c) frequent informal one- or half-day subcommittee meetings; and (d) a biennial one-week meeting of the Open-ended Committee of Permanent Representatives ahead of Environment Assembly sessions. The overall environmental governance framework of the system also includes the governing bodies of the multilateral environmental agreements to which UNEP provides secretariat support.

Figure I
United Nations Environment Programme governance framework



Source: Prepared by JIU (2025).

7. **Environment Assembly.** In 2012, the General Assembly, in paragraph 4 (b) of its resolution [67/213](#), expanded the Governing Council of the United Nations Environment Programme to universal membership and changed its designation to the “United Nations Environment Assembly of the United Nations Environment Programme”. As the highest-level governing body of UNEP, the Environment Assembly has authority on the management and administration of the UNEP secretariat. Historically, however, its meetings have only allowed for a limited number of such topics to be discussed and decided upon. For example, during the past three Environment Assembly sessions, the few management decisions taken were related to the approval of UNEP strategic and budget documents or the management of trust funds. The Inspector acknowledges the challenge of accommodating negotiations and agreements on all substantive resolutions and administrative decisions during Environment Assembly sessions but stresses the importance of giving due attention to management and administration issues. The subsidiary intersessional body of the Environment Assembly, the Committee of Permanent Representatives, thus plays a pivotal role in guiding the secretariat on management and administration matters and ensuring oversight on these topics. However, as described in the paragraphs below, the role of the Committee in this regard has been the subject of attention among Member States in recent years in an effort to improve its work and decision-making process as intersessional governing body of UNEP between Assembly sessions.

8. **Committee of Permanent Representatives and the accreditation process.** The Committee of Permanent Representatives is tasked with overseeing the

implementation of the medium-term strategies and biennial programmes of work of UNEP and with preparing the sessions of the Environment Assembly, including by providing advice on policy matters.⁵ Participation in the Committee is conditional on prior accreditation. There was a significant increase in the number of accredited Member States between 2012 and 2024, from 95 to 149. Nonetheless, despite UNEP management efforts, at the time of the review, 44 Member States had not requested such accreditation. Moreover, among accredited members, only 94 have an on-site representation in Nairobi. These aspects can be seen as challenges to the governance of the organization.

9. Evolving practices of the Committee of Permanent Representatives. As the work of the Committee has been a topic of attention by its membership, a comprehensive governance review exercise was undertaken from 2020 to 2022 with the aim of clarifying the roles of the various Committee meeting formats, which provided the basis for initiating the discussions surrounding the role of the Committee and its capacity to adopt decisions or recommendations to guide the work of the UNEP secretariat.⁶ Since 2023, the Committee has undertaken a series of initiatives for clarifying the process of adoption of decisions or recommendations deriving from subcommittee meetings, their endorsement at quarterly meetings and requesting the support of the secretariat in providing status updates on their implementation.⁷ The research conducted by JIU shows that the organization of the work of the Committee remains a process that is cumbersome and difficult to grasp, in particular when referring to the identification of decisions and their adoption process, a situation which can be linked to its current arrangements as regards meeting formats and their frequency. In this context, the Inspector suggests addressing the following matters in need of further attention: (a) avoiding to the extent possible the deferral of discussions on various agenda points to future Committee meetings, as the research conducted by JIU found recurring cases of agenda items in quarterly Committee meetings that were postponed or, at times, downgraded to subcommittee meeting discussions; and (b) enhancing the mechanisms for monitoring the implementation of decisions or recommendations adopted by the Committee, a matter also requested in the endorsed guidance on the preparation and conduct of the Committee meetings.⁸

10. Role of the Committee of Permanent Representatives. The Inspector notes that in September 2024, at the request of the Committee, the UNEP secretariat issued an explanatory note on the mandate of the Committee and its decision-making authority.⁹ That note, which provided an interpretation by the UNEP secretariat of the existing relevant legal provisions, was not presented at a formal Committee meeting but in one of the subcommittee meetings. The document emphasizes the Committee's mandate for oversight, monitoring and review and its role in ensuring the accountability of the work of the UNEP secretariat. In the understanding of the Inspector, however, the note refers to decisions of the Committee as proposals put forward to the Environment Assembly for adoption as either decisions or resolutions. As the oversight of Member States on management and administration is an essential component of governance in a well-functioning organization, the Inspector believes that the role of the Committee of Permanent Representatives, as the intersessional subsidiary body of the Environment Assembly, could be enhanced and further elevated by clarifying its capacity to guide the work of the UNEP secretariat. The

⁵ Governing Council decisions 19/32 (1997), paras. 7 and 10, and 27/2 (2013), para. 9.

⁶ Final outcome of the consensual process for review by the Committee of Permanent Representatives, as endorsed by the Environment Assembly in its decision 5/4.

⁷ UNEP/CPR/162/7/Rev.1 and UNEP/CPR/167/9/Rev.1.

⁸ UNEP/CPR/162/7/Rev.1, para. 7.

⁹ Note on the mandate of the Committee of Permanent Representatives (2024, no reference number) presented at the Committee of Permanent Representatives subcommittee meeting, 29 October 2024.

pertinence of the quarterly frequency of formal meetings of the Committee of Permanent Representatives could also be examined, in particular if the Committee's capacity to adopt decisions or recommendations in between Environment Assembly sessions is confirmed. In this context, less frequent formal meetings of the Committee would allow more time for: (a) the Committee members to effectively negotiate and discuss in informal meetings the draft texts of decisions or recommendations before proposing them for adoption in formal meetings; and (b) the UNEP secretariat to implement decisions of the Committee, instead of preparing reports and associated documentation for quarterly formal Committee meetings.

11. The implementation of the following recommendation is expected to enhance the effectiveness of the governance arrangements of the organization.

Recommendation 1

The United Nations Environment Assembly should, at its eighth session at the latest, clarify the mandate and role of the Committee of Permanent Representatives as its intersessional body and examine the frequency of its formal meetings, as appropriate.

III. Organizational structure

12. **The current structure must be accurately and comprehensively referenced.** The organization of the secretariat of the United Nations Environment Programme is described in Secretary-General's bulletin [ST/SGB/2006/13](#). That document has not been updated since its issuance and it no longer reflects the way in which UNEP management has structured the organization to function and execute the delivery of its mandate. **The Inspector suggests the timely finalization of a revised bulletin.** Furthermore, in recent years, several adjustments have been made to the organizational structure. The rationale underpinning restructuring decisions is communicated in memorandums issued by the Executive Director. UNEP management communicated that the most recent memorandums are available on an internal platform for information-sharing, and the Inspector looks forward to the update of this folder with past relevant memorandums, as planned. In addition, the Inspector notes that while the narrative is built on subprogrammes in both documents, currently the UNEP programme of work and budget and section 14 of the programme budget of the United Nations take different approaches in presenting the structure of the secretariat (one reflecting the main organizational entities and one referring to its subprogrammes).¹⁰

13. **Headquarters in Nairobi.** The current structure comprises three corporate divisions and five technical divisions, as presented in annex I. In paragraph 88 (g) of General Assembly resolution [66/288](#), entitled "The future we want", Member States requested a progressive consolidation of headquarters functions in Nairobi. Indeed, the directors of the technical and corporate divisions are posted there, alongside 53 per cent of staff members. However, several technical divisions maintain a strong presence outside Nairobi. In the case of the Climate Change Division, more than 50 per cent of its staff are based outside Nairobi, with Paris accounting for 31 per cent, Geneva for 13 per cent and Bangkok for 7 per cent. While acknowledging the UNEP management

¹⁰ The seven subprogrammes for the period 2022–2025 are: climate action, nature action, and chemicals and pollution action (thematic subprogrammes); environmental policy, and science-policy (foundational subprogrammes); and digital transformations, and finance and economic transformations (enabling subprogrammes).

explanation for the outposted offices as being effective in supporting the organization's objectives and enhancing relations with donors, the Inspector underscores the need for an analysis of the appropriateness of having such a high number of posts deployed away from the headquarters, in the light of the ongoing requirement to pursue consolidation as mandated, also considering the UN80 Initiative.

14. **Field presence.** The UNEP field presence is organized in regional, subregional and country offices and programmes and liaison offices. UNEP initially was not intended to have a large field presence, but the evolution of its funding model and portfolio of activities steered the organization towards some deployment at the country level. Following various past approaches to regional and country representation,¹¹ one recent significant development was the adoption of the Policy for One UNEP Delivery for Better Collaboration and Country Support in 2022. Furthermore, as part of efforts to enhance the UNEP field presence, a pilot initiative was launched in 2024 for posting UNEP focal points in United Nations country teams. Due to funding constraints, that initiative was scaled down from 19 positions to 6, and is currently on hold due to budget constraints imposed in the context of the UN80 Initiative. In addition, UNEP collaborates with a network of centres that are legally independent entities providing specialized expertise. In its report on the Fund of the United Nations Environment Programme for the year ended 31 December 2023,¹² the Board of Auditors raised concerns regarding the status of these centres and their cooperation provisions, which triggered an internal review of their operational framework by the UNEP secretariat that is still ongoing at the time of the research conducted by JIU.

IV. Management and administration

15. **United Nations Secretariat regulatory framework.** The UNEP secretariat is part of the organizational structure of the Secretariat of the United Nations and is subject to the strategies, policies and initiatives approved by the General Assembly and the directives of the Secretary-General. In addition, UNEP has developed its own operational guidance in several areas, as found necessary. As a United Nations Secretariat entity which was not initially envisioned for implementing projects, the UNEP operating context was often perceived by internal stakeholders involved in project implementation as not sufficiently agile for that function, considering processes such as human resources management, procurement, project management and reporting. Despite that, one can observe that UNEP has expanded its operational work over the years following strong demand in this regard from donors and governments, as confirmed by the sharp increase in earmarked contributions (see figure III).

16. **Main components of the UNEP management framework.** The UNEP secretariat is headed by an Executive Director appointed for a term of four years by the General Assembly following nomination by the Secretary-General. The Executive Director is accountable to and reports to the Secretary-General, the General Assembly and the Environment Assembly.¹³ Since 2019, UNEP management has progressively reviewed and further developed the management framework of the organization. The UNEP Delegation of Authority Policy and Framework (2019) and the Policy for One UNEP Delivery for Better Collaboration and Country Support (2022) are major reference documents. Regarding internal control and risk management, UNEP refers to the Institute of Internal Auditors' three lines model endorsed by the United Nations

¹¹ See UNEP, "Strengthened UNEP strategic regional presence: contributing to the future we want", UNEP policy paper (June 2015); and "UN Environment's Country Presence Committee recommendations" (2018).

¹² [A/79/5/Add.7](#), chap. II.

¹³ [ST/SGP/2019/2](#).

System Chief Executives Board for Coordination in 2014. In its response to the corporate questionnaire, UNEP management acknowledged when assessing the model the fact that the second line (risk management, legal and regulatory compliance, etc.) is partially effective, as also confirmed by the present review. The management framework also includes the UNEP Delegation of Authority Policy and Framework for the Management and Administration of Multilateral Environmental Agreement Secretariats (2021). JIU analysis points to two major areas for attention: the update of the current delegation of authority policy framework; and the clarification of certain provisions within it. The current framework, dating from 2019, was considered a living document, to be updated as necessary. The Inspector notes that such a revision has not been undertaken and that the new delivery model reinforces the need for a thorough review of the delegation of authority policy and how roles and responsibilities are implemented. As regards needed clarifications, although paragraph 39 of the policy highlights the difference between clearance and approval/authorization processes, the Inspector was provided with examples of situations that officials would consider within their authority as delegation holders, but which had experienced delays due to additional ad hoc confirmation processes or had been withheld at the level of the Corporate Services Division, which was perceived as going beyond its attributed functions. Conversely, some other examples indicated that the provisions of the delegation of authority policy were not always strictly applied, for example, when clearance was required but was not always obtained in practice. In March 2025, UNEP management communicated that a holistic review of the delegation of authority framework was foreseen for 2025.

17. The implementation of the following recommendation is expected to enhance transparency and accountability across the organization.

Recommendation 2

The Executive Director should conclude, by the end of 2025, the review of the UNEP Delegation of Authority Policy and Framework and update it, as appropriate, in the context of the implementation of the Policy for One UNEP Delivery for Better Collaboration and Country Support.

18. **Senior management team.** The management framework of the organization has evolved in recent years, with increased attention to management issues, through several executive or thematic committees. It is positive to note that such management committees operate under defined terms of reference and that their meeting records are well maintained. The senior management team, gathering senior managers and directors of divisions and offices, convenes: (a) in weekly meetings which, on certain occasions, are extended to include, among others, the heads of the secretariats of the UNEP-administered multilateral environmental agreements; and (b) in biannual retreats aimed at brainstorming on programmatic issues and the strategic direction of the organization. The Inspector commends the use by UNEP of a tracking system for decisions taken in the weekly senior management team meetings and suggests standardizing this practice also for decisions taken during retreats. The Inspector also observed that some senior managers would like to expand high-level discussions for defining and reassessing organizational priorities, which currently appear to be tackled mainly during the retreats. Furthermore, within the purview of activities of the senior management team, the Inspector notes the good practice of institutionalization of the quarterly business review process since 2022 as a proactive management monitoring tool based on 13 predefined indicators (in the areas of project implementation, human resources, funds utilization, donor and implementing partner

management, and evaluation, audit and air travel compliance) and one composite index. This process is an integral part of the UNEP management approach to the accountability and performance of divisions and offices and has contributed to overall improvement in the management areas covered by the process. The last quarterly business review of 2024 showed that while set targets in terms of human resources metrics had been achieved, more attention was needed for increasing the implementation rate of projects. **The Inspector suggests having periodic reviews of the indicators included in the quarterly business review process to ensure their continuing relevance.**

19. **Budget Steering Committee.** The Committee has an advisory role to the Executive Director regarding resource allocation from the regular budget, the Environment Fund, programme support costs and the Planetary Funds. In 2024, the Committee's composition was reduced to three senior managers chaired by the Deputy Executive Director. UNEP management attributed the faster conclusion of the budgetary allocation process for 2025 to that initiative. However, the process for submitting budgetary requests was rather short (10 days) and did not include an explanation of the requests by the submitting division/office in front of the Committee, as also confirmed by internal stakeholders. **The Inspector encourages UNEP management to plan and allow more time for the preparation and presentation of budgetary requests to the Committee.** In addition, the minutes of the Committee's meetings included indications on recommendations for the abolishment and redeployment of staff positions, but not their total number by division/office before and after such decisions. **To increase transparency, the Inspector suggests adding such information to the meeting minutes.**

20. **UNEP delivery model.** The Policy for One UNEP Delivery for Better Collaboration and Country Support represented a shift in the modus operandi of the organization. The roles and responsibilities of senior managers, such as the regional directors, the directors of technical divisions and the Global Subprogramme Coordinators, were significantly revised, including their related accountability. The rationale for the initiative, which was stated as advancing the environment agenda by enhancing the effectiveness of the regional offices, is well supported across the organization. However, the lack of guidance for implementation and the absence of a monitoring framework raised concerns among many interviewees. The JIU review confirmed most of the findings and conclusions of a formative evaluation conducted by the UNEP Evaluation Office in 2024,¹⁴ such as the insufficient attention to a comprehensive change management process. The review found that, two years after the launch of the delivery model, various parts of the organization have still not yet fully adjusted to enable its effective implementation. The Inspector is looking forward to the management's response to the formative evaluation and stresses that it is a priority to develop clear internal guidance and a monitoring framework for the model.

21. The implementation of the following recommendations is expected to enhance the effectiveness of the implementation of the Policy for One UNEP Delivery for Better Collaboration and Country Support.

Recommendation 3

The Executive Director should issue, by the end of 2025, a corporate guidance document to support the consistent implementation of the Policy for One UNEP Delivery for Better Collaboration and Country Support across the organization.

¹⁴ UNEP, *Formative Evaluation of the UNEP Delivery Model and Associated Programmatic Approach* (2024).

Recommendation 4

The Committee of Permanent Representatives should request the Executive Director to present in 2026 a monitoring framework for the Policy for One UNEP Delivery for Better Collaboration and Country Support that would enable the assessment of progress against expected results.

22. **Three-tiered model for support services.** The United Nations Office at Nairobi (UNON) provides administrative and conference services to UNEP for most of its business operations.¹⁵ These include human resources management, financial and administrative, and information and communications technology (ICT) services.¹⁶ In its response to the JIU questionnaire, acknowledging the constraints faced by UNON in certain areas, UNEP management stated overall satisfaction regarding the service arrangements but marked human resources management, procurement and relations with the host country as areas requiring improvements. It is important to clarify that most of these services are in fact integrated processes and involve UNON, the UNEP Corporate Services Division and administrative and financial teams in other divisions and offices, thus constituting a three-tiered model for support services.

23. **Efficiency and effectiveness of current service arrangements.** The three-tiered model may be challenging for ensuring the timely and effective delivery of services. This was raised by both line managers and personnel, who questioned the effectiveness and efficiency of the current provision of administrative and financial services. **In this context, the Inspector suggests an internal functional review of administrative and financial processes and the division of labour between the UNEP Corporate Services Division and administrative and financial units in other divisions or offices.** The aim of such a review should be to ensure clear lines of responsibility and accountability and an efficient and effective operating framework, allowing the Corporate Services Division to guide the consistent and coherent implementation of these processes and integration with UNON. In this regard, the Inspector welcomes the announcement by the Executive Director in March 2025 of a comprehensive initiative for an organizational functional review of UNEP and looks forward to the integration of the above-mentioned elements in the scope of the exercise.

V. Financial framework

24. **Two budgetary processes and document flows, with lack of compliance identified in one of them.** UNEP follows two budgetary processes with distinct periodicity: a yearly cycle, captured in the programme budget of the United Nations (section 14, referencing both regular budget requirements and estimates for extrabudgetary contributions), which is adopted by the General Assembly, and a biennial cycle for extrabudgetary contributions as part of the programme of work and budget documents adopted by the Environment Assembly. Both documents should be subject to review by the Advisory Committee on Administrative and Budgetary

¹⁵ Albeit to a lesser extent, other United Nations entities also provide administrative support services to UNEP at the headquarters, regional and country levels. These include the United Nations Office at Geneva, UNOPS, UNDP and some United Nations regional commissions.

¹⁶ Common administrative and support services at Nairobi were reviewed by JIU in 2008 (JIU/NOTE/2008/1).

Questions before adoption by the respective governing bodies.¹⁷ In the past three biennial cycles, however, the UNEP secretariat did not comply with the requirement to submit the programme of work and budget documents to the Advisory Committee for review. The non-compliance is acknowledged by UNEP management, and the Inspector was made aware that measures have been initiated to correct the situation, starting with the budget for the 2026–2027 biennium.

25. Unprecedented Environment Assembly decision on extending the programme of work and budget. In its decision 5/4, adopted in 2022, the Environment Assembly decided to extend the validity of the programme of work and budget for the period 2022–2023 by two years, to the end of 2025, with the budget and targets being prorated accordingly. Such an extension is not the standard practice and, while several reasons underpinning it were communicated to the Inspector, the research shows that the rationale for it is not explained in the Environment Assembly decision. **The Inspector recommends caution with such an approach and avoiding it in the future, as Member States should discuss and adopt distinct programmes of work and budget documents for each biennium, properly reflecting necessary strategic and budgetary shifts at the midpoint in the implementation of midterm strategies.**

26. Budget versus income. The approved budget for UNEP for the 2022–2023 biennium was \$872.9 million, and the same amount was also approved for the 2024–2025 period. For 2022–2023, UNEP income surpassed the budgetary estimations by 50 per cent and reached \$1.35 billion, due to an increase in earmarked funds, comprising either “softly earmarked” funds (such as the Planetary Funds that allow flexibility in their allocation) or “tightly earmarked” funds (project-assigned by donors or through global funds mechanisms).¹⁸ Nonetheless, it is important to clarify that multi-year commitments are registered as income for the year in which they are confirmed, irrespective of the year or years of actual payment disbursements, which may be one explanation for the difference between the UNEP budget and income in 2022–2023.

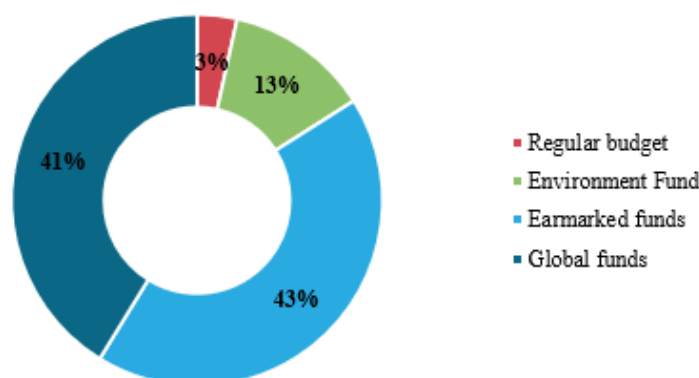
27. Core versus non-core. In its financial reporting, UNEP also uses the terminology of “core” resources (regular budget, Environment Fund and programme support costs) and other (“non-core”) resources, depending on the nature of operations for which the funds are used. In 2022–2023, 16 per cent of UNEP resources were core and 84 per cent were non-core (see figure II); that proportion was not in line with the target adopted for the United Nations system under the funding compact for the period 2019–2023, by which Member States committed to ensure predictable and flexible funding for United Nations activities at a level of at least 30 per cent.¹⁹ This situation imposes constraints for the management of the organization, as further examined in the strategic planning section.

¹⁷ [ST/SGB/2015/4](#), rule 204.2.

¹⁸ Global funds mechanisms include the Global Environment Facility and the Green Climate Fund.

¹⁹ [A/74/73/Add.1](#)-E/2019/14/Add.1, para. 18, and General Assembly resolution [72/279](#), para. 25.

Figure II
Overview of United Nations Environment Programme resources by main income sources for the biennium 2022–2023
 (Percentage)



Source: UNEP secretariat (2024).

28. **Environment Fund and its indicative voluntary scale of contributions.** Even though the UNEP regular budget has almost tripled in the past 12 years, as shown in figure III, it accounts for less than 5 per cent of the organization's annual budget and around 3 per cent of its income, while 97 per cent comes from extrabudgetary resources. In this context, the Environment Fund, currently approved by the Environment Assembly at \$100 million per year, accounting for approximately 20 per cent of the UNEP annual budget and 15 per cent of its income, is the most important source of core contributions. As an extrabudgetary funding source, the Environment Fund receives its resources on the basis of a voluntary indicative scale of contributions adopted by the predecessor to the Environment Assembly in 2002. The expected contributions from Member States are based on a formula that includes variables such as the scale of assessments used for the United Nations regular budget, the previous contributions to the Fund and a set of macroeconomic indicators.²⁰ However, given that contributions remain voluntary, the Fund has never reached its planned amount, even after the adoption of the scale. Moreover, the base remains fragile, as 10 contributors provided around 75 per cent of the Environment Fund income in 2024. While acknowledging that the number of Member States contributing to the Environment Fund has increased steadily, reaching 94 by the end of 2024,²¹ the Inspector recalls paragraph 15 of decision 5/2 of the Environment Assembly, adopted in 2021, in which the Assembly "urged all Member States and others in a position to do so to increase voluntary contributions to the United Nations Environment Programme, notably the Environment Fund".

29. **Challenges in assuring strategic focus of tightly earmarked funds.** The earmarked funds accounted for 43 per cent of UNEP income in 2022–2023. The increase in earmarked contributions has been significant over the years, from \$171.8 million in 2012 to \$281.8 million in 2024 (see figure III), but this category of resources remains unpredictable and lacks flexibility when funds are tightly earmarked. One significant challenge is assessing whether activities funded through earmarked contributions are fully aligned with global priorities and the strategic focus of the organization as expressed in its medium-term strategy. The Inspector welcomes the attention given to this topic by the Executive Director in the town hall meeting of

²⁰ [UNEP/EA.4/INF/11](#).

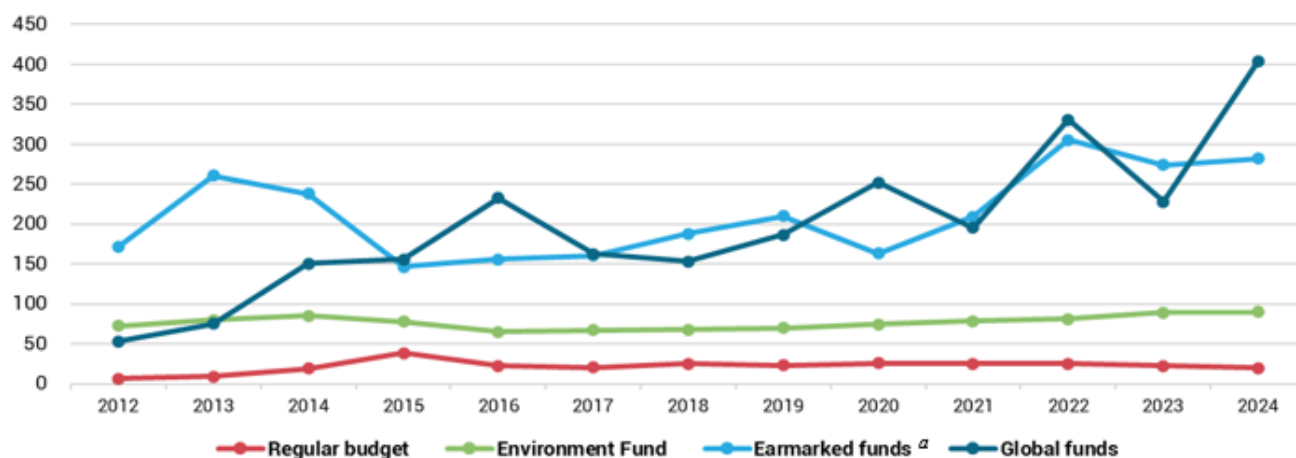
²¹ UNEP management communicated that, by the end of April 2025, 101 Member States had contributed to the 2024 budget of the Environment Fund.

February 2025 and recalls the suggestion made in the formative evaluation of the delivery model to approach earmarked projects with an integrated view for ensuring long-term sustainability and impacts, as opposed to individual one-off interventions.

Figure III

Evolution of United Nations Environment Programme income by funding source for the period 2012–2024

(Millions of United States dollars)



Source: Prepared by JIU on the basis of information provided by UNEP (2025).

^a A percentage of earmarked funds is considered programme support costs. In addition, as of 2022, earmarked funds also include the Planetary Funds, which are further detailed in paragraph 31 below.

30. **High financial dependency on one global funds mechanism.** Among the global funds, the Global Environment Facility is the largest contributor (38 per cent of total UNEP income in 2022–2023), followed by the Green Climate Fund (3 per cent). The working relationship with the global funds is generally satisfactory: for instance, UNEP undergoes periodic assessment cycles that have consistently confirmed its accreditation with the Global Environment Facility. Nonetheless, such financial dependency on a tightly earmarked funding stream may pose risks for the organization's financial management and strategic focus. **The Inspector suggests that UNEP management undertake an analysis to determine the most appropriate funding proportion from global funds mechanisms that would mitigate the dependency risks for the organization.**

31. **Planetary Funds.** One initiative that merits attention is the establishment in 2022 of a series of trust funds – referred to as the Planetary Funds – aimed at encouraging softer earmarking in broader thematic areas. It is expected that they will bring efficiency gains by having more flexibility in the allocation of funds, reducing the number of existing trust funds and merging reporting mechanisms for donors, while still meeting their requirements. The Planetary Funds are beginning to attract more funding, from \$9 million in 2023 to \$30 million at the end of 2024. However, despite UNEP outreach initiatives, only five countries contributed to the Funds in 2023 and 2024. As in the case of the Environment Fund, the Planetary Funds have a high level of dependency on a limited number of donors (one country accounted for 55 per cent of contributions in the period 2023–2024). Since 2024, the Budget Steering Committee has been responsible for recommending allocations of resources arising from this funding stream.

32. **The resource mobilization strategy and tools should be reconsidered.** The global focus on the environment has attracted increased resources over the years, with UNEP being the beneficiary of long-term commitments from several donors. While

future prospects must be considered with caution in the current international context, it was pointed out that climate change tended to mobilize most of the funding. The latest approved version of a corporate resource mobilization strategy dates back to 2021 and covers the medium-term strategy period, from 2022 to 2025, while the modus operandi of the organization has evolved, in particular since 2022, with its new delivery model. The Inspector notes that this has not yet triggered a revision of the strategy to tailor it to the current operational context, nor an explanatory note or guidance on how to operationalize changes brought forward by the delivery model, a situation which requires the attention of UNEP management. **To support resource mobilization efforts, the Inspector proposes the development of an organization-wide client relations management system that would enable the organization to consolidate knowledge on funding partners, record resource mobilization initiatives, and track lessons learned and other relevant information in a single repository.**

33. The implementation of the following recommendation is expected to strengthen the coherence of resource mobilization across the organization.

Recommendation 5

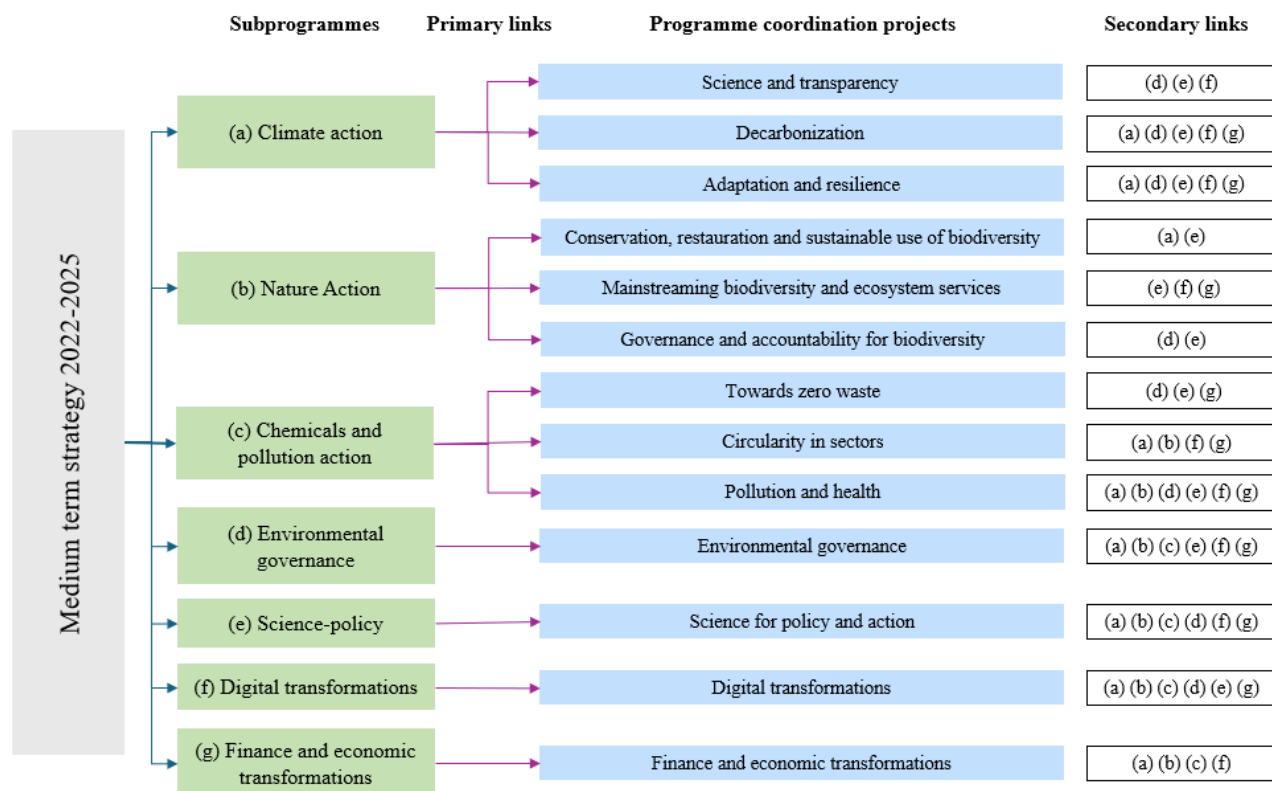
The Executive Director should review and update, as appropriate, the current resource mobilization strategy and present it to the Committee of Permanent Representatives in 2026.

VI. Strategic planning

34. **Better coherence required between strategic planning documents.** The UNEP strategic planning cycle spans four years, with the current cycle running from 2022 to 2025. It includes a medium-term strategy and two biennial programmes of work and budget documents meant to operationalize the strategic objectives of UNEP. Section 14 of the proposed programme budget of the United Nations, submitted annually to the General Assembly, also includes information on the operationalization of the UNEP medium-term strategy through its defined subprogrammes. The review found different approaches in the way in which UNEP management presents information on the subprogrammes in those two documents, with deliverables being described in section 14 that are not part of the programme of work and budget. **The Inspector recommends improving future planning documents in this regard to ensure more coherence and traceability among them.**

35. **Increased complexity for operationalizing the medium-term strategy.** During the implementation of the medium-term strategy for 2022–2025, UNEP management developed an initiative referred to as the “programmatic approach”, which features 13 programme coordination projects (recently relabelled “thematic programmes”), each with primary or secondary links to the subprogrammes defined in the medium-term strategy, as shown in figure IV. Each programme coordination project is overseen by a Directly Responsible Individual reporting to a Global Subprogramme Coordinator. In practice, this introduces an additional layer of complexity, duplicating management responsibilities for the four subprogrammes which have only one primarily associated programme coordination project. Since March 2024, UNEP management has been reporting on the implementation of each thematic programme through presentations in subcommittee meetings, covering programme objectives, results achieved, lessons learned and the way forward.

Figure IV

Overview of subprogrammes and the programmatic approach in the United Nations Environment Programme

Source: Prepared by JIU (2025).

36. Several programmatic layers, some with an unclear implementation framework. The Inspector observed that all programme coordination projects include projects and concepts that go beyond the current strategic planning period, some up to 2029, and draws attention to the need to verify their integration into the objectives of the next medium-term strategy, to be adopted by the Environment Assembly at its seventh session. In addition, regarding their monitoring and evaluation framework, the Inspector notes that proposed indicator frameworks are not always clear (i.e. missing definitions, metadata, baselines, etc.). The Inspector acknowledges the intention of UNEP management to integrate the midterm evaluations into the scope of the six-year plan of subprogramme evaluations, but this would come at a late stage for the 2026–2029 medium-term strategy and potentially even for the one starting in 2030. Moreover, information on the implementation of programme coordination projects is not currently part of the UNEP annual programme performance reports, a matter which should be rectified for the next reporting cycles.

37. Need to optimize the monitoring framework. The selection and definition of indicators and their subsequent monitoring is done by two distinct units in the Policy and Programme Division. **The Inspector recommends strengthening the UNEP performance framework by: (a) producing indicator methodologies that explain their definition and how the baseline and targets are calculated, as such elements were found to be missing in the review of the programme of work and budget documents; and (b) reflecting on the nature of these indicators to ensure that**

they reflect the most relevant outcomes of UNEP activities, as currently some indicators measure multiple dimensions.

38. Reporting mechanisms can be further optimized. As regards reporting, the Inspector reviewed the numerous mechanisms and documents produced by the UNEP secretariat, both for internal and external reports which generate a high workload for various teams within the organization.²² The Inspector draws attention to the fact that manual input of data is still required in certain cases (for human resources management of certain affiliate personnel categories and some project data), even when information technology systems such as Umoja are in place. Nonetheless, the Inspector is aware that further automatization of data is, in many cases, contingent on factors beyond the direct control of UNEP and depends on Secretariat-level solutions. In addition to using system-generated reports and information, greater emphasis should also be placed on data quality and validation processes, as well as completeness of reporting in the annual programme performance reports, including the qualitative dimension of indicators.

39. Balancing the strategic focus of UNEP with its funding model. The financial structure of UNEP remains heavily dependent on earmarked and global funds mechanisms. At the end of 2024, UNEP had more than 600 projects under implementation, with the majority funded by these resource streams. This model restricts the ability of management to refine strategic priorities and remove obsolete ones. As is also the case for other organizations, several projects are phased or are a continuation of previously implemented ones, and often the time needed between project concept development and project operational closure goes beyond the horizon of the strategic planning cycle in which the project was conceived. These limitations support the suggested analysis referenced in paragraph 30 above. In addition, the organizational arrangements for oversight and internal control at the project level raise certain capacity concerns. Currently, at the corporate level, a team of four Professional staff, two support staff and two affiliate personnel is tasked, alongside other responsibilities, with providing assurance for the entire UNEP project portfolio. As such, the team limits its actions to documentary reviews and does not conduct on-the-spot verifications of implementing partners, which may ultimately represent a risk to the organization.

40. Inter-agency coordination. The UNEP Executive Director chairs the United Nations Environment Management Group, which was established in 2001 and is the system-wide coordination mechanism tasked with identifying and coordinating approaches to international environmental matters among its 52 members (most United Nations system entities and the secretariats of the global multilateral environmental agreements). The functions of the Group are focused on data consolidation and identification of complementary areas of intervention between United Nations system entities; one recent example is its work for advancing the system-wide common approaches on biodiversity and pollution. **The terms of reference are currently under review, and the Inspector suggests examining whether adding a reporting line to the United Nations System Chief Executives Board for Coordination would benefit and facilitate the work of the Group,** as was the case for its predecessor, the Environment Coordination Board, which was placed under the auspices of the Administrative Committee on Coordination.

41. Joint programming. When analysing the extent to which UNEP collaborates with other United Nations entities, in January 2022, as recorded in its portal, only

²² This topic was also analysed in the JIU review entitled “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”, to be completed in 2025 (A/79/34, annex I).

5 per cent of its partnership agreements were with United Nations entities and, among those agreements, two thirds were with four entities.²³ Joint programming initiatives were not centralized at the time of the present review, but the Inspector was made aware of efforts initiated by UNEP management in 2025 towards clarifying the in-house definitions and monitoring arrangements of these initiatives and looks forward to the conclusion of this process. **The Inspector encourages UNEP management to continue its reflection on a less fragmented and more strategic approach to partnering with United Nations entities.**

VII. Partnerships

42. **2024 partnership policy and private sector engagement.** The revised policy framing the principles followed by UNEP for engaging in and managing its partnerships was approved in 2024, following extensive preparatory work over several years. It identifies and consolidates four types of partners (governmental, intergovernmental, non-governmental and United Nations system organizations) and four partnership modalities (multi-stakeholder, cooperation, implementation and donor partnerships). As at the end of 2024, UNEP was engaged in almost 1,300 partnerships, mostly for project implementation, with 3,600 registered partners. Given the differences with the previous iteration of the policy, which dates from 2011, UNEP management has decided on a prudent approach, with a one-year transition period until June 2025. This was meant to facilitate the implementation of the new processes and the conduct of a lessons-learned exercise, including for the reinforced due diligence approach that is expected to identify and strengthen the oversight of risks associated with partnerships. **As the new policy on partnerships supersedes several previous policies, the Inspector suggests clarifying in the announced revision of the philanthropic engagement strategy how the engagement of the organization with the private sector and its recent attention to philanthropy are articulated in the broader framework.**

VIII. Risk management

43. **Enterprise risk management.** To strengthen the organizational risk management approach, several initiatives have been undertaken, such as the establishment and recent reinforcement of the Operations and Risk Management Unit (covering multiple responsibilities, beyond risk management) and the development of a network of risk focal points in divisions and regional offices. There is a consensus among internal stakeholders that greater efforts are needed to ensure an effective corporate approach, also in view of the limited functioning of the Enterprise Risk Management Committee, which has convened only once since its establishment in 2021. In this context, the Inspector notes that the 2021 enterprise risk management guidelines were under review at the time of the preparation of the present report. In the view of the Inspector, the designation of a Chief Risk Officer, within existing resources and with sufficient authority to contribute to strengthening the risk management culture across the organization, is required and is observed to be a best practice today among United Nations funds and programmes. In addition, regular information-sharing on the topic with Member States should also be considered.

44. The implementation of the following recommendation is expected to enhance the effectiveness of the enterprise risk management framework of the organization.

²³ Two thirds of these partnerships were with the United Nations Institute for Training and Research, FAO, WMO and UNOPS (based on data from the Partners Portal, September 2021).

Recommendation 6

The Executive Director should designate, by the end of 2025, a Chief Risk Officer to accelerate and coordinate measures aimed at strengthening the mechanisms, tools, systems and procedures for enterprise risk management and ensure their effective implementation at all levels of the organization, including the functioning of the Enterprise Risk Management Committee.

IX. Human resources management

45. **Human resources management framework.** The overarching framework for the management of human resources is provided by the United Nations Secretariat. UNEP management has not developed its own human resources management strategy, which is recorded as a risk for the organization in its 2023 risk register. UNEP management communicated that specific workstreams had been developed and implemented for adapting the overarching strategy to the organization's context and requirements. During the review, human resources processes were subject to internal criticism. The Inspector received recurring comments regarding their limited efficiency and effectiveness as well as about the additional layers of scrutiny applied to the existing granted levels of delegated authority. The Inspector recalls that the most recent internal audit conducted by the Office of Internal Oversight Services (OIOS) on these issues was in 2019, before the issuance of the current delegation of authority framework. In the light of the above, consideration should be given to a full review of the human resources processes and associated procedures aiming at simplification, as possible, and at correctly implementing the principles of the delegation of authority framework.

46. **Workforce expansion, mostly due to the increase in affiliate personnel.** The overall UNEP workforce has increased, as shown in table 1, reaching almost 3,000 personnel at the end of 2024. While the number of staff members has increased at a modest pace, there is notable growth in the number of affiliate personnel recruited under various non-staff contractual modalities, the evolution of which can be related to the upward trend of earmarked contributions and the expansion of the portfolio of projects. This situation should be closely monitored and its impact on the organization should be assessed, keeping in mind the advantages and risks associated with such an operational model. In 2023, the senior management team reflected on the appropriate balance between staff and non-staff personnel and requested an organization-wide consultation on the matter. This exercise had not yet been conducted at the time of the present review. The Inspector notes the intention of UNEP management to conduct this analysis in 2025 and is looking forward to its swift conclusion and subsequent decisions. Given the current structure of the workforce, the Inspector also draws attention to the main findings and conclusions of the 2023 JIU system-wide review of affiliate personnel contractual modalities in the United Nations system organizations.²⁴

²⁴ [JIU/REP/2023/8](#).

Table 1
**Overview of the United Nations Environment Programme workforce, 2020
 and 2024**

	2020	2024	Percentage increase
Staff members	1 268	1 383	+9
Affiliate workforce	784	1 450	+85
UNEP personnel	2 052	2 833	+38

Source: Prepared by JIU on the basis of information provided by the UNEP secretariat (2025).

47. **Reporting on human resources matters.** UNEP management provides extensive information to the governing bodies, but only for the staff components of the workforce. **As the affiliate workforce represented more than 50 per cent of UNEP personnel in 2024, and since the information exists already in internal monthly dashboards, the Inspector suggests also reporting the data on affiliate personnel to the Committee of Permanent Representatives and the Environment Assembly, so as to provide Member States with a more comprehensive overview of the UNEP workforce.**²⁵

48. **Gender and geographical diversity.** In line with Secretary-General's bulletin [ST/SGB/2019/2](#), UNEP executive management has closely overseen the implementation of incentive measures aimed at enhancing geographical diversity and gender balance, validating that recruitment and appointments across the organization respond to such considerations. Despite progress in terms of representation (in 2024, 69 per cent of Member States were represented in the workforce), interestingly this attention is perceived less positively by line managers, who sometimes consider that the organizational push towards geographical diversity is a potential obstacle to employing the best-skilled workforce. While maintaining the overarching objective of reaching a balanced level of geographical diversity, as stated notably in the Charter of the United Nations, a more flexible approach could be considered by UNEP management, under which an organizational entity (i.e. division and/or office and/or multilateral environmental agreement secretariat) deemed to already have a broad diversity profile would not be subject to the same stringent requirements during appointment processes as would one lacking such a profile. UNEP also records a gender balance that is largely favourable to female staff (representing 62 per cent of staff in 2024) across most grades, including at the executive management and director levels (100 per cent and 60 per cent, respectively). The Inspector draws attention to the fact that gender balance should be continuously pursued as an objective, including from the perspective of the male staff component of the workforce.

49. **Working environment.** The UNEP working environment was generally assessed in a positive manner by the respondents to the surveys conducted by JIU. However, staff-management relations were perceived as less positive and not sufficiently constructive. In the context of an organization present in multiple regions and different cultural contexts, staff-management dynamics may vary depending on the local leadership and specifics of each office. The present review identified another area for attention: the satisfaction on work-life balance issues. The approach to flexible working arrangements, by which UNEP management currently requires a minimum four-day presence in the office (with potential waivers on a case-by-case basis), irrespective of duty station, raised concerns among survey respondents and interviewees. According to UNEP management, the benefits in terms of team integration and coordination with Member States supersede those concerns. The workforce also expressed a desire for

²⁵ Ibid., recommendation 5.

more opportunities for career development and upskilling beyond the training opportunities provided by the Corporate Academy online training platform, a custom tool developed by the UNEP secretariat for which the training content is a product of collective internal efforts.

X. Communication and knowledge management

50. **Communication function.** The Communication Division is mandated to ensure internal and external communication functions and to coordinate the network of communication officers in divisions and/or offices, following the annual directions provided by the Department of Global Communications of the United Nations Secretariat. The strategic outreach efforts, including high-level external communications, are also framed by an internal messaging guidance note. The Inspector concurs with the UNEP management self-assessment against the benchmarks on public information and communications issued by JIU in 2015, which was positive, with the organization meeting all benchmarks.²⁶ Communication and outreach are key organizational functions for an entity mostly relying on voluntary contributions and are closely linked to its capacity to demonstrate the results of activities. As acknowledged by UNEP management in the self-assessment, monitoring and oversight of the communication function can be improved, with a view to better quantifying the outcomes and impact of communication efforts and to strengthen the oversight on project-level communications. **In this regard, the Inspector notes the requests by two UNEP management committees in 2024 for strengthening the tracking tools for the use of publication and communication products (currently referring to the number of downloads and/or views and the number of media citations), and encourages UNEP management to further examine this issue.**²⁷

51. **Knowledge management strategy.** Knowledge management and knowledge-sharing are important features but require improvement, considering the normative and policy-science-setting role of UNEP. An organization-wide approach should cover programmatic learning and scientific publications, as well as other knowledge products pertaining to administrative and support functions. The development of a revised knowledge management strategy is essential in this regard, since the most recent one covers the period 2014–2017. Such a strategy would contribute to addressing the concerns in terms of coordination across units and offices, an element that is perceived as not satisfactory by most internal stakeholders.

52. The implementation of the following recommendation is expected to enhance the effectiveness of knowledge management and knowledge-sharing within the organization.

Recommendation 7

The Executive Director should approve, by the end of 2026, a comprehensive strategy to support an organization-wide approach to knowledge management and knowledge-sharing.

53. **Publications.** The positioning of UNEP as a normative and science-driven organization in the field of environment underlines the importance of its scientific work for the delivery of its mandate. In this regard, the Inspector acknowledges the focus on improving the publication process as captured in the revised UNEP

²⁶ JIU/REP/2015/4.

²⁷ Publications Board meeting in June 2024 and Publications Committee meeting in March 2024.

publications policy and guidelines (2022). The present review found that the planning of publications needs to be more aligned with actual delivery and publication release capacities. **The Inspector suggests that UNEP management carry out an assessment of the measures undertaken since 2024 aimed at ensuring better alignment between the publication release capacity of the organization and the number of approved publication concepts, to verify whether they produced a positive impact on the release rate without compromising the quality of the content.** Additional areas of improvement that emerged from the review are linked to the clear identification of target audiences for each publication, the strengthening of internal coordination between co-authoring teams, and the development of the scientific drafting skills of staff through regular training.

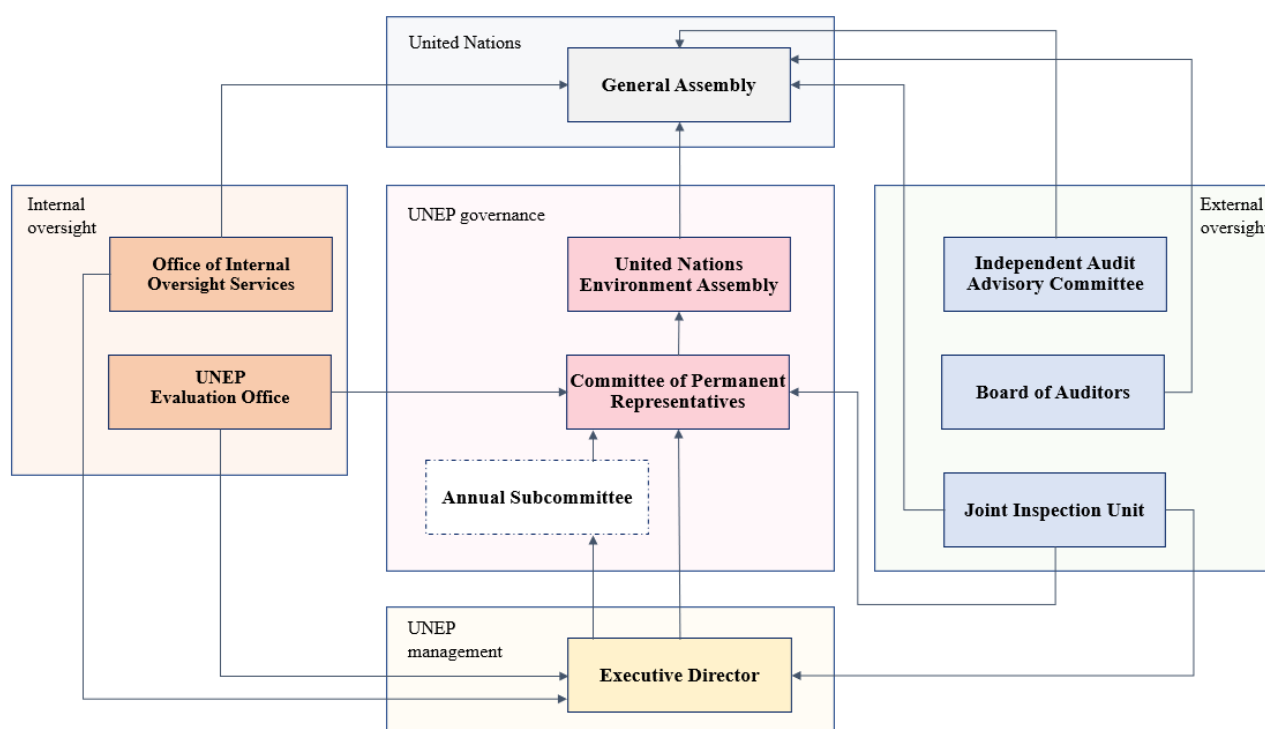
XI. Information and communications technologies

54. **Integration of two workstreams.** The Data and Digital Governance Framework (2023) structured the ICT governance framework into two workstreams: an ICT solutions group chaired by the Chief of the Enterprise Solutions Section (Corporate Services Division); and a data and product group chaired by the Chief Digital Officer, who reports to the Executive Director. The Enterprise Solutions Section positions itself as a provider of software and systems solutions for internal and external use, while the Chief Digital Officer leads the digital transformations subprogramme, one of the seven subprogrammes of the medium-term strategy for 2022–2025, which has mostly an outward reach, seeking engagement with external stakeholders for digital products and outputs produced by the organization. Currently, the coordination between the digital transformations subprogramme and the work of the Enterprise Solutions Section is primarily at the working level and must be further reinforced at a higher level. This is expected through the revised additional reporting line of the Chief of the Section to the Chief Digital Officer. This evolution is necessary to address the fragmentation of ICT systems and tools, as well as the lack of integration of information management systems in general, which was evident from the inputs provided by internal stakeholders.

XII. Oversight

55. **Oversight framework.** The main components of the UNEP oversight framework are presented in figure V. UNEP, being part of the United Nations Secretariat, falls under the purview of OIOS, which is responsible for internal audits, investigations, inspections and evaluations, and the Independent Audit Advisory Committee, which advises the General Assembly on oversight matters. The Board of Auditors provides external assurance through independent and professional audit observations on financial and accounting issues for the United Nations funds and programmes and includes considerations on performance in management areas when found appropriate. JIU is mandated to provide independent external oversight with a focus on system-wide issues with the aim of improving management and administrative efficiency and strengthening coordination among United Nations system organizations. In its response to the JIU questionnaire, UNEP management assessed the oversight framework and its mechanisms to be sufficient, “if not too elaborate”. However, the Inspector highlights several areas that require attention.

Figure V
United Nations Environment Programme oversight framework



Source: Prepared by JIU (2025).

56. **Audit work.** The Board of Auditors issues one report annually with the financial statements of UNEP. OIOS follows a risk-based approach for planning its internal audit work, which resulted in it conducting between one and three audits of the UNEP secretariat each year in the past five years, and an additional audit each year covering multilateral environmental agreement secretariats. UNEP management indicated that the establishment of an organizational unit in 2022 tasked with facilitating internal and external audit work had led to more proactive interactions with auditors during their missions and drafting of reports and, subsequently, to an almost 100 per cent acceptance rate of recommendations included in the final audit reports. Information on the implementation rate of oversight recommendations is included in the annual programme performance reports: while the implementation rate for OIOS recommendations is relatively high, this was not the case for Board of Auditors recommendations until 2023. **The Inspector encourages UNEP management to continue to work towards improving the implementation rates of recommendations from external oversight bodies and to report respective acceptance rates in its annual reporting.**

57. **Evaluation Office.** UNEP has an Evaluation Office which, alongside the evaluation focal points from each division, plays an important role regarding programme and project evaluations. The latter is the most resource-consuming activity of the Office, as the majority of projects must undergo a terminal evaluation in accordance with donor requirements. In order to cope with the increasing number of UNEP projects, the Office has implemented a practice by which only 50 per cent of projects are subject to terminal evaluations, managed directly by the Office itself, and the rest are subject to management-led reviews, managed by the programme/project officers and subsequently validated by the Office for quality

assurance purposes. Concerning the monitoring of the implementation of recommendations stemming from UNEP evaluations, the review found that there were two distinct methods for tracking compliance: an internal tracking system for project evaluations; and a recommendations implementation plan for each strategic evaluation. The latter method was introduced in 2024, and the Inspector expects that it will facilitate monitoring of and compliance with recommendations from strategic evaluations, as well as streamlining the collection of related information and periodic reporting to the Committee of Permanent Representatives. The analysis of the outputs of the Office over recent years also shows that there is an opportunity to undertake more evaluations on strategic corporate and cross-cutting topics in order to support the management of the organization (see table 2). A recent example is the formative evaluation of the 2022 delivery model, which included findings, conclusions and recommendations not only for the delivery model policy but also regarding broader adjacent corporate matters.

Table 2

Overview of evaluations completed by the Evaluation Office of the United Nations Environment Programme since 2020

		2020– 2021	2022– 2023	2024
Strategic evaluation	Evaluations of the programme of work and/or medium-term strategy	1	1	2
	Subprogramme evaluations	1	1	1
	Thematic evaluations	–	–	–
	Biennial <i>Evaluation Synthesis Report</i>	1	1	1
Project, programmatic and portfolio assessments	Project evaluations (terminal or midterm evaluations)	41	46	20
	Management-led reviews	n/a	13	23

Source: Prepared by JIU on the basis of information provided by the UNEP Evaluation Office (2025).

Abbreviation: n/a, not applicable.

58. The implementation of the following recommendation is expected to strengthen the strategic contribution of the UNEP Evaluation Office to the overall functioning of the organization.

Recommendation 8

The Committee of Permanent Representatives should request the Evaluation Office to consider the inclusion of a higher number of strategic or corporate evaluations in its annual work programme and to report back on their findings and conclusions.

59. **Increased attention to oversight findings and recommendations must be reinforced at the level of the UNEP governing bodies.** The Inspector observed that since 2023, the agenda of the formal sessions of the Committee of Permanent Representatives had included a standing item on the consideration of evaluation reports and audits. This complements relevant presentations at the Annual Subcommittee, with UNEP management now increasingly providing Member States with more documentation related to audits and evaluations. However, this positive intention requires: (a) the establishment of institutionalized, effective practices to

ensure proper guidance from Member States to the UNEP secretariat, when appropriate; and (b) allowing sufficient time in Committee meetings for discussing the agenda point on audit reports, therefore limiting the frequent practice of postponing it to future formal or informal meetings of the Committee. The Inspector stresses the importance of this latter point, especially as oversight issues are not discussed at the level of the Environment Assembly. **In this context, the Inspector believes that consideration should be given to inviting OIOS, as an independent function, to present its findings and recommendations to the Committee, either in person or virtually.**

60. **Joint Inspection Unit.** The system for following up on JIU reports and recommendations, adopted by the General Assembly in 1999, applies to UNEP as a participating organization. Even if the practice has been erratic for many years, as described in a JIU report issued in 2024 on the consideration of and action taken on its reports and recommendations by United Nations system organizations,²⁸ the Inspector acknowledges that, following recent initiatives, UNEP has recorded an improved rate of implementation of JIU recommendations issued up to 2023. UNEP management communicated that a new review-specific procedure providing Member States with information on oversight recommendations, including those issued by JIU, had been implemented since 2024. The Inspector notes that the JIU reviews completed in 2023 and 2024 were presented in subcommittee meetings and were intended to also be presented at the 169th formal meeting of the Committee of Permanent Representatives, but were ultimately postponed to its next session due to time constraints. In preparing the present review, there was no evidence that the Environment Assembly had considered JIU reports in the past, not even the system-wide review on environmental governance in the United Nations system,²⁹ which is a concern. In 2024, JIU suggested that the legislative organs and governing bodies of its participating organizations re-examine their processes for the consideration of and decision-making on JIU recommendations.³⁰

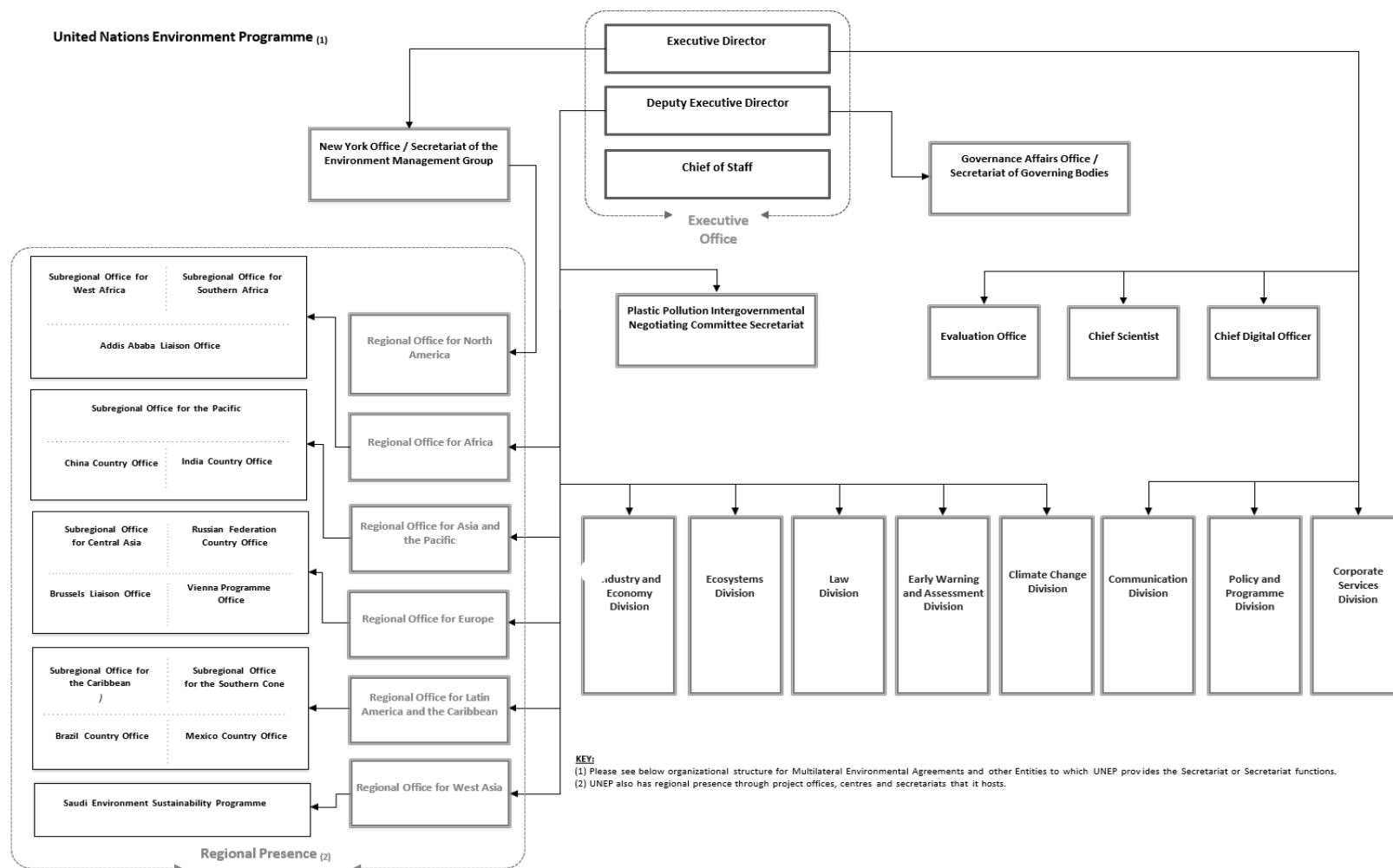
²⁸ JIU/REP/2024/2.

²⁹ JIU/REP/2014/4.

³⁰ JIU/REP/2024/2, recommendation 2.

Organizational structure*

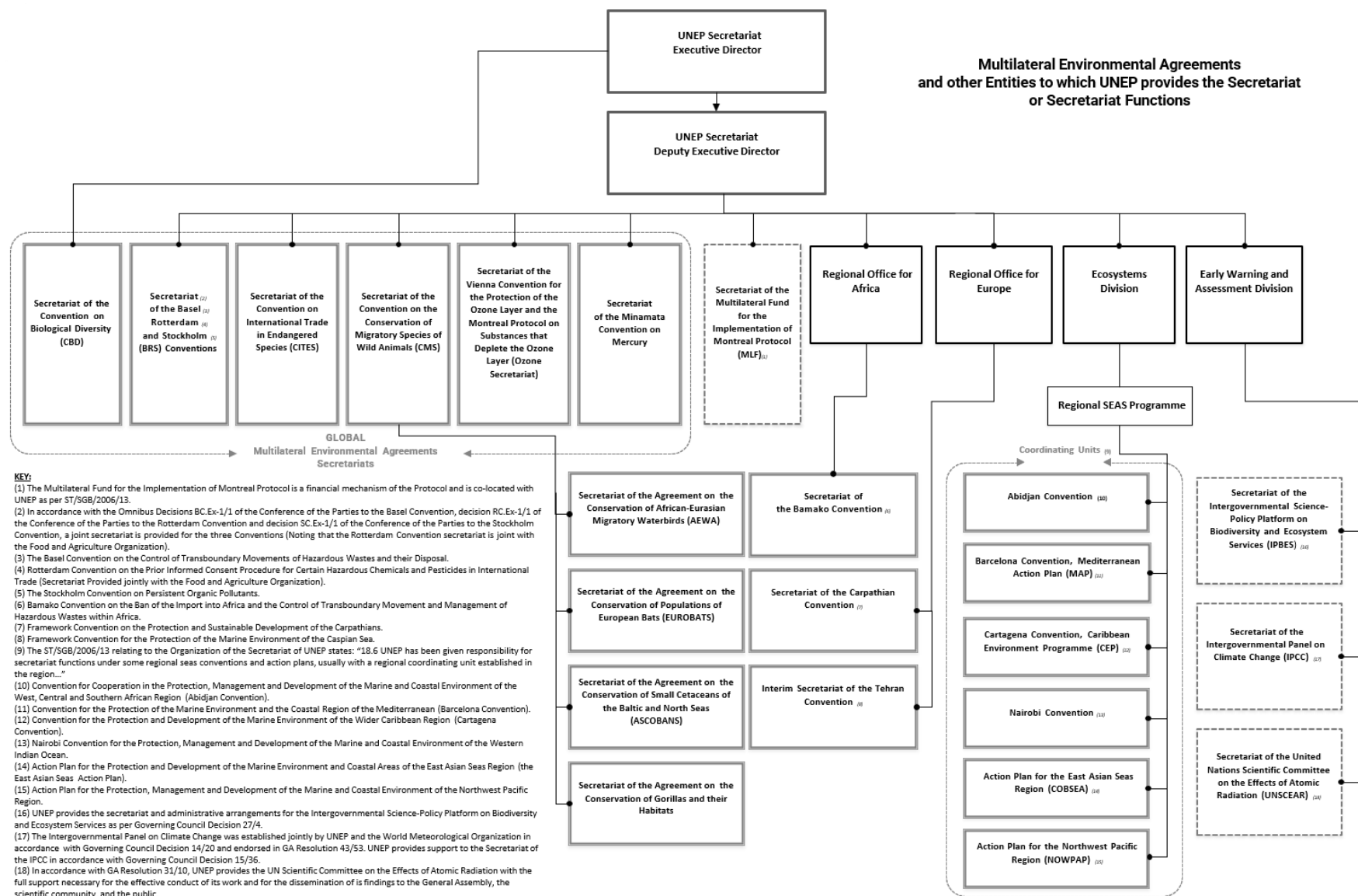
A. United Nations Environment Programme organizational structure, April 2025



Source: UNEP (2025).

* The present annex is issued without formal editing in the language of submission only.

B. Multilateral environmental agreements and other entities to which UNEP provides the secretariat or secretariat functions, January 2025



Source: UNEP (2025).

Annex II

Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit

		Intended impact	Participating organizations of the Joint Inspection Unit																											
			United Nations ^a	UNAIDS	UNCTAD	ITC	UNDP	UNEP	UNFPA	UN-Habitat	UNHCR	UNICEF	UNODC	UNOPS	UNRWA	UN-Women	WFP	FAO	IAEA	ICAO	ILO	IMO	ITU	UNESCO	UNIDO	UN Tourism	UPU	WHO	WIPO	WMO
Report	For action		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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Recommendation 1		f						L																						
Recommendation 2		a						E																						
Recommendation 3		f						E																						
Recommendation 4		f						L																						
Recommendation 5		d						E																						
Recommendation 6		f						E																						
Recommendation 7		f						E																						
Recommendation 8		i						L																						

Legend:

L: Recommendation for decision by legislative organs and/or governing bodies

E: Recommendation for action by executive head

☐ Recommendation does not require action by this organization

Intended impact:

a: Enhanced transparency and accountability; **b:** Dissemination of good/best practices; **c:** Enhanced coordination and cooperation; **d:** Strengthened coherence and harmonization; **e:** Enhanced control and compliance; **f:** Enhanced effectiveness; **g:** Significant financial savings; **h:** Enhanced efficiency; **i:** Other.

^a As listed in [ST/SGB/2015/3](#).