



## **INTERNAL AUDIT DIVISION**

### **REPORT 2018/006**

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**Audit of the United Nations  
Environment Programme Regional  
Office for Asia and the Pacific**

**Effectiveness of the Office's regional  
presence needed to be enhanced**

**16 February 2018  
Assignment No. AA2017/220/01**

# **Audit of the United Nations Environment Programme Regional Office for Asia and the Pacific**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) Regional Office for Asia and the Pacific. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective implementation of UNEP programmes in Asia and the Pacific. The audit covered the period from 1 June 2015 to 30 September 2017 and included a review of implementation of UNEP strategies and work plans, risk management, project management, partnership management, and resource mobilization.

The effectiveness of the Regional Office's strengthened regional presence needed to be enhanced by establishing specific performance indicators, adequate capacity and delegation of authority, and appropriate monitoring mechanisms.

OIOS made eight recommendations. To address the issues identified in the audit, UNEP needed to:

- Develop performance indicators for effective measurement, monitoring and reporting of the impact being achieved with its policy of strengthening its regional presence;
- Develop performance targets and indicators for its Regional Office in Asia and the Pacific that include relevant specific targets aligned to the UNEP programme of work and the Sustainable Development Goals;
- Review the capacity of the Regional Office for Asia and the Pacific to strengthen its regional presence and also revise the Office's delegation of authority as appropriate;
- Implement the United Nations Enterprise Risk Management and Internal Control Policy to systematically manage risks and facilitate effective implementation of its mandated activities;
- Clarify the Regional Offices' management responsibilities and accountabilities for project management;
- Include gender, where applicable, as a relevant consideration during selection of partners for implementation of programme activities;
- Define resource mobilization targets and indicators in the Regional Office and staff members' work plans to enhance accountability; and
- Develop an action plan to facilitate the achievement of its goal for private sector resource mobilization at the regional level.

UNEP accepted the recommendations and has initiated action to implement them.

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# **Audit of the United Nations Environment Programme Regional Office for Asia and the Pacific**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) Regional Office for Asia and the Pacific.
2. The UNEP Governing Council's decision 19/1 defined the role of UNEP as being the leading global environmental authority that sets the global environmental agenda, promotes coherent implementation of the environmental dimension of sustainable development within the United Nations system, and serves as an authoritative advocate for the global environment. In its resolution 2997 (1972), the General Assembly recognized the significance of regional and sub-regional cooperation in the field of the environment.
3. According to its Medium-Term Strategy 2014-2017 and related programmes of work and budgets, UNEP focused on seven cross-cutting thematic priorities which were grouped in subprogrammes: climate change, disasters and conflicts, ecosystem management, environmental governance, chemicals and waste, resource efficiency, and environment under review.
4. On 25 September 2015, 193 countries adopted 17 Sustainable Development Goals (SDGs) to end poverty, protect the planet and ensure prosperity. Each goal has specific targets to be achieved by 2030. United Nations funds and programmes, including UNEP, work to achieve these goals. All stakeholders, including governments, private sector, civil society and ordinary people, have a role to play.
5. UNEP has six regional offices (including the Regional Office for Asia and the Pacific) that facilitate implementation of the its mandate. In June 2015, UNEP issued a new policy titled "Strengthened UNEP Strategic Regional Presence: Contributing to the Future We Want" which articulated a strengthened role for regional offices in efficiently and effectively delivering the Organization's mandate in the regions. The policy was complemented by an internal Operational Guidance note dated 18 May 2016.
6. The Regional Office in Asia and the Pacific, which covered 41 countries, had its main office in Bangkok, Thailand, a Sub-Regional Office in Samoa, and two country offices in Beijing, China and New Delhi, India. Its budgets were \$69.1 million for 2015, \$71.6 million for 2016 and \$42.6 million for 2017. The Regional Office was headed by a Regional Director at D-1 level and had 54 staff positions.
7. Comments provided by UNEP are incorporated in italics.

## **II. 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 over the effective implementation of UNEP programmes in Asia and the Pacific.
9. This audit was included in the 2017 risk-based work plan of OIOS due to the risks associated with the operations of the Regional Office and their potential impact on implementation of the UNEP mandate.
10. OIOS conducted this audit in October and November 2017. The audit covered the period from 1 June 2015 to 30 September 2017. Based on an activity-level risk assessment, the audit covered risk areas

relating to: implementation of UNEP strategies and work plans, risk management, project management, partnership management, and resource mobilization.

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

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

### **III. AUDIT RESULTS**

#### **A. Implementation of UNEP strategies and programme of work**

##### Performance indicators needed to be developed for effectiveness of strengthened regional presence

13. In its policy paper on “Strengthened UNEP Regional Presence: Contributing to the Future We Want” (June 2015), UNEP responded positively to Member States’ 2012 call for a strong and upgraded UNEP with a strengthened regional presence to assist countries in implementing their national environment policies. Anticipated key benefits of a strengthened UNEP regional presence included: (i) stronger UNEP at the international level with its programmes informed by Member States at the regional level; (ii) effective and efficient delivery of UNEP’s programme of work; (iii) stimulation of new regional commitments and initiatives as forerunners to global progress towards sustainable development; (iv) enhanced responsiveness, relevance and proactivity of UNEP to the regions; and (v) enhanced effectiveness of “One United Nations” which should translate into enhanced support by Member States and increased financial resources for the UNEP mandate.

14. In line with this policy, UNEP had strengthened its Regional Office for Asia and the Pacific. Notably, UNEP established seven positions in the Professional category for coordinators for the seven priority areas – chemicals and waste, climate change, disasters and conflict, ecosystems, law and governance, resource efficiency and environment under review. These coordinators had a dual reporting relationship with the Regional Office and the respective Divisions leading sub-programmes at UNEP headquarters in Nairobi and the UNEP Office in Paris.

15. The Regional Office’s annual work plans for 2015-2017 included goals and success criteria for strengthening UNEP’s regional presence. For example, in the 2017 work plan, the stated goal was to “Consolidate the Rio+20/General Assembly/Governing Council decisions on strengthening UNEP’s regional presence in order to assist countries in the implementation of their national environmental programmes, policies and plans”. The success criteria were as follows:

- a) Achievement of Asia and the Pacific office milestones and outputs in United Nations Environment’s Regional Presences Corporate Project;
- b) Asia and the Pacific Office and its associated offices in the Pacific (Apia, Samoa), China and India functioning effectively in support of the UNEP programme of work and political processes including United Nations Environment Assembly, and relevant United Nations Environment Sub-regional and Country Framework Agreements; and
- c) Member States from the Asia and the Pacific region receive timely reports of regional programme and partnership successes and highlights, including relevant resolutions of the United Nations Environment Assembly and of political processes including the Regional Ministerial Forum and the Environment Assembly.

16. However, formal mechanisms were required to measure and monitor the realization of impacts anticipated in the policy. A complementary operational guidance note (Strengthened UNEP Strategic Regional Presence: Contributing to The Future We Want – May 2016), did not include measurement and assessment of the impact of the adopted policy. Furthermore, while the Regional Office’s work plans covered important areas including those relating to strengthening of UNEP’s regional presence, programme coordination, management and implementation, delivering as one United Nations, SDGs, resource mobilization and strategic partnership, the work plans did not set specific, measurable, relevant, achievable and time bound performance targets which could be monitored.

17. The absence of measurable performance targets may result in the Regional Office not fully realizing the benefits anticipated from its strengthened regional presence.

**(1) UNEP should develop performance indicators for effective measurement, monitoring and reporting of the impact being achieved with its policy of strengthening its regional presence.**

*UNEP accepted recommendation 1 and stated that the Regional Office will incorporate this recommendation into the preparation of its 2019 work plan. Performance indicators for monitoring, reporting and measuring the impact of the regional presence will be prepared by the Regional Office. Recommendation 1 remains open pending receipt of performance indicators for measuring, monitoring and reporting the impact of its policy on strengthening UNEP’s regional presence.*

Need to align the Regional Office’s work plans to the UNEP programme of work

18. The Regional Office’s work plan was meant to be “a tool for Divisions/Regional Offices to understand how the delivery of UNEP’s medium-term strategy and programme of work cascades down to the level of their respective Division/Regional Office”. In this regard, “all Divisions and Regional Offices must aim to achieve and monitor the results in the programme of work and ensure that adequate administrative support is delivered to achieve the results”.

19. The work plans for the Regional Office did not contain specific, measurable targets of results that the office was expected to accomplish in relation to the UNEP medium-term strategy and programme of work. Notably, while the Regional Office’s work plans for 2016 and 2017 contained goals and defined success criteria on various regional activities, the plans were not linked to specific performance targets in the seven priority areas of UNEP’s programme of work. For example, in the 2016-2017 programme of work, UNEP defined specific targets that it was working towards in its priority areas of climate change, disasters and conflicts, ecosystems management, environmental governance, chemicals and waste, resource efficiency, and environment under review. However, the targets relevant to the Asia and Pacific region were not included in the Regional Office’s work plans.

20. Furthermore, in September 2015, 193 countries adopted 17 SDGs which were supported with 169 specific targets to be achieved by 2030. The Regional Office’s work plans for 2016 and 2017 included a goal to provide strategic input to the implementation of the 2030 Agenda for SDGs. However, the plans did not contain specific targets that UNEP was working towards. Non-inclusion of specific targets and indicators in the Regional Office’s annual work plans could result in mismatch or non-attainment of objectives and dilution of accountability for achievement of results.

**(2) UNEP should develop performance targets and indicators for its Regional Office in Asia and the Pacific that include relevant specific targets aligned to the UNEP programme of work and the Sustainable Development Goals.**

*UNEP accepted recommendation 2 and stated that the Regional Office will develop performance targets and indicators aligned to the UNEP programme of work and SDGs. Recommendation 2 remains open pending receipt of performance targets and indicators for regional offices that include specific targets aligned to the UNEP programme of work and SDGs.*

#### Delegation of authority to the Regional Office needed to be revised

21. To strengthen their presence, regional offices need to have the necessary authority, capacity and resources to act as UNEP's primary interlocutor with the concerned countries. The policy on strengthening regional presence emphasized that "in order to efficiently manage the regional, sub-regional, country and liaison offices, Regional Directors will have enhanced delegation of authority under a new accountability framework. Existing delegations of authority will be reviewed and re-issued to reflect the enhanced regional presence, in a form compatible with the provisions set out in Umoja. Among others, this will increase the cost-effectiveness of UNEP's operations at regional, sub-regional and country levels".

22. At the time of the audit (October 2017), more than two years after issuance of the policy, the delegation of authority for Regional Director positions had not been revised to match the increased operational needs in a strengthened regional set up. There was also no evidence that the Regional Office's capacity had been reviewed to ensure that they were adequate to facilitate an increase in the delegation of authority. The Regional Office had challenges such as delayed project approval and implementation, delayed staff and consultant recruitment, and appropriate financing of activities which were attributed to inadequate delegation of authority and management capacity.

23. Failure to review the Regional Office's capacity and revise its delegation of authority may result in its inability to achieve the intended impact of a strengthened presence in the Asia-Pacific region.

**(3) UNEP should review the capacity of the Regional Office for Asia and the Pacific to strengthen its regional presence and also revise the Office's delegation of authority as appropriate.**

*UNEP accepted recommendation 3 and stated that the Regional Office will prepare a communication for OIOS highlighting the results of the review of its current delegation of authority framework. Recommendation 3 remains open pending receipt of evidence that the capacity of the Regional Office for Asia and the Pacific has been reviewed and its delegation of authority has been appropriately revised.*

## **B. Risk management**

#### Need to implement the risk management framework

24. The General Assembly has long recognized the need for effective risk management in the United Nations. In its resolutions 63/276 of 26 June 2009 and 64/259 of 5 May 2010, the Assembly called upon the Secretary-General to implement a systematic approach to risk management and internal control in the United Nations.

25. In May 2011, the United Nations adopted an enterprise risk management and internal control policy framework which was designed to address both the strategic risks associated with execution of mandates and objectives, as well as the risks inherent in daily operations that support the achievement of those mandates.

26. At the time of the audit (October 2017), there was no evidence that the framework had been implemented at the Regional Office. Ineffective risk management may have an adverse impact on implementation of the UNEP mandate in the region.

**(4) UNEP should implement the United Nations Enterprise Risk Management and Internal Control Policy to systematically manage risks and facilitate effective implementation of its mandated activities.**

*UNEP accepted recommendation 4 and stated that the Regional Office will submit a proposal to the Division of Corporate Services on suggestions on how the Asia Pacific Office can systematically manage risks and facilitate effective implementation of its mandated activities under the United Nations Enterprise Risk Management and Internal Control Policy. Recommendation 4 remains open pending receipt of evidence that the enterprise risk management framework has been implemented.*

### **C. Project management**

#### Need to clarify responsibilities and accountability for project management at the Regional Office

27. The UNEP policy on strengthening regional offices envisaged that staff based in the region would work under the supervision of the Regional Director to ensure horizontal coherence in delivery of the programme of work, with technical support and guidance from the relevant divisions at UNEP headquarters to ensure vertical coherence in the delivery of sub-programmes.

28. UNEP divisions managed 97 per cent (\$63.5 million out of \$65.1 million) of the value of projects that were implemented at the Regional Office. Divisions had developed project documents and the related logical frameworks, and updated the Programme Information Management System with project progress and results. With the support of regional sub-programme coordinators, appropriate regional activities were implemented mainly through Small Scale Funding Agreements and Project Cooperation Agreements that were administered by the Regional Office. For performance management purposes, the regional sub-programme coordinators had the Deputy Regional Director as first reporting officer with the Director of the Division leading the implementation of the sub-programme as the second reporting officer.

29. It was not clear what responsibilities and accountabilities the Regional Office had in relation to projects that were managed by UNEP Divisions at headquarters and other offices. While regional sub-programme coordinators had performance management goals that were directly linked to achievement of goals in the seven priority areas of UNEP, the Regional Office's performance goals only related to coordination of sub-programme activities. At the time of the audit, there were no UNEP-wide tools to monitor project implementation at the regional level. Lack of clarity on the Regional Office's responsibilities and accountabilities for project management could adversely affect UNEP's ability to meet its goals and objectives.

**(5) UNEP should clarify the Regional Offices' management responsibilities and accountabilities for project management.**

*UNEP accepted recommendation 5 and stated that upon internal consultations, the Regional Office will clarify its responsibilities and accountabilities for project management and implementation. These will be incorporated into the relevant staff members' work plans. Recommendation 5 remains open pending receipt of evidence that the Regional Office's management responsibilities and accountabilities for project management have been clarified.*



## D. Partnership management

### Payments to partners were supported with evidence of accomplishment of deliverables

30. UNEP implemented a significant portion of its work through partnerships with external parties. UNEP's partnership policy and procedures (issued in October 2011) aimed to ensure that resources provided to partners are used for the intended purpose and are fully accounted for.

31. UNEP made payments to its partners upon signing of agreements, with subsequent payments being made upon delivery of specific outputs in accordance with signed agreements. Payments to partners were supported by evidence of deliverables listed in the agreements. OIOS noted that the agreements contained specific and measurable outputs/results that partners were expected to deliver to UNEP at various stages of implementation as basis for payment. Programme and certifying officers confirmed receipt of the deliverables to support the payments to partners, and evidence of the deliverables received was available in 24 out of the 25 partnership files reviewed by OIOS involving a total expenditure of \$3.8 million. OIOS therefore concluded that the payments made by the Regional Office to partners were in accordance with the related agreements.

### Need to consider gender aspects in partner selection

32. The UNEP partnership policy provided a strategic direction for identification, selection, and management of partners. However, it did not include gender as a consideration in the identification and selection of partners. The due diligence and screening procedures undertaken before selection of partners included respect for human rights as criteria, but not gender. The absence of gender as a criterion for selecting partners may lead to selection and implementation of projects without adequate consideration of gender perspectives.

**(6) UNEP should include gender, where applicable, as a relevant consideration during selection of partners for implementation of programme activities.**

*UNEP accepted recommendation 6 and stated that the Regional Office will prepare guidelines and criteria to consider gender during the selection of partners for implementation of programme activities. Recommendation 6 remains open pending receipt of evidence of consideration of gender during selection of partners for implementation of programme activities.*

## E. Resource mobilization

### Need to define clear resource mobilization targets

33. According to UNEP's Policy and Guidelines on Resource Mobilization (August 2009), regional offices have a key role to play in identifying potential financial partners that can support the organization at national, regional and/or global level. This includes leveraging support from donors regionally and opening new regional funding opportunities such as with the private sector and development banks. Both the UNEP strategic regional presence policy and 2014 funding strategy reiterate the important role of regional offices led by Regional Directors in steering resource mobilization at regional and country levels.

34. The Regional Office had documented resource mobilization as a key goal in its work plans in 2015, 2016 and 2017. Furthermore, resource mobilization was a goal for key staff in the Regional Office. For example, staff were expected to mobilize resources from various sources and to develop funding proposals for resources for sub-programmes in the region.

35. There were no resource mobilization targets defined for the Regional Office. The Office's work plans (2015-2017) had goals on resource mobilization but did not include specific targets to be achieved. Similarly, all key staff had resource mobilization goals in their work plans but only one out of the eight key staff had a specific and measurable target as a success indicator. Most staff only had general statements such as 'partnerships and resources mobilized' or 'positive trend of new financial resources' as success criteria. Lack of specific and measurable performance targets for resource mobilization could dilute accountability for the assigned responsibility.

**(7) UNEP should define resource mobilization targets and indicators in the Regional Office and staff members' work plans to enhance accountability.**

*UNEP accepted recommendation 7 and stated that the Regional Office will adopt resource mobilization targets and indicators for the current biennium. Additionally, evidence of incorporation of these targets in relevant staff members' work plans will be provided. Recommendation 7 remains open pending receipt of evidence that resource mobilization targets and indicators have been defined for the Regional Office and in staff members' work plans.*

Need to strengthen private sector resource mobilization at the regional level

36. UNEP recognized the need to diversify its resource mobilization by engaging in non-traditional sectors including the private sector. UNEP resource mobilization policies, strategies and work plans have echoed the need for diversification of resource mobilization. In April 2017, UNEP issued a private sector engagement policy.

37. However, UNEP was yet to develop action plans which the Regional Office was expected to implement. In the absence of such plans, the action taken to define operational objectives, identify challenges involved, and address the challenges was limited. Therefore, UNEP's goal to mobilize resources through strategic partnerships with the private sector remained unaccomplished in the Asia-Pacific region.

**(8) UNEP should develop an action plan to facilitate the achievement of its goal for private sector resource mobilization at the regional level.**

*UNEP accepted recommendation 8 and stated that the Regional Office will adopt an action plan containing resource mobilization targets from the private sector at the regional level. It is important to highlight that mobilizing financial resources from the private sector is difficult in the current context, thus the focus is on leveraging partnerships with key players and active private sector engagement. Recommendation 8 remains open pending receipt of an action plan to facilitate the achievement of private sector resource mobilization at the regional level.*

#### **IV. ACKNOWLEDGEMENT**

38. OIOS wishes to express its appreciation to the management and staff of UNEP for the assistance and cooperation extended to the auditors during this assignment.

(Signed) Eleanor T. Burns  
Director, Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the United Nations Environment Programme Regional Office for Asia and the Pacific

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	UNEP should develop performance indicators for effective measurement, monitoring and reporting of the impact being achieved with its policy of strengthening its regional presence.	Important	O	Receipt of performance indicators for measuring, monitoring and reporting the impact of its policy on strengthening UNEP's regional presence.	28 February 2019
2	UNEP should develop performance targets and indicators for its Regional Office in Asia and the Pacific that include relevant specific targets aligned to the UNEP programme of work and the Sustainable Development Goals.	Important	O	Receipt of performance targets and indicators for regional offices that include specific targets aligned to the UNEP programme of work and the SDGs.	31 December 2018
3	UNEP should review the capacity of the Regional Office for Asia and the Pacific to strengthen its regional presence and also revise the Office's delegation of authority as appropriate.	Important	O	Receipt of evidence that the capacity of the Regional Office for Asia and the Pacific has been reviewed and its delegation of authority has been appropriately revised.	31 December 2018
4	UNEP should implement the United Nations Enterprise Risk Management and Internal Control Policy to systematically manage risks and facilitate effective implementation of its mandated activities.	Important	O	Receipt of evidence that the enterprise risk management framework has been implemented.	31 December 2018
5	UNEP should clarify the Regional Offices' management responsibilities and accountabilities for project management.	Important	O	Receipt of evidence that the Regional Offices' management responsibilities and accountabilities for project management have been clarified.	30 June 2019
6	UNEP should include gender, where applicable, as a relevant consideration during selection of partners for implementation of programme activities.	Important	O	Receipt of evidence of consideration of gender during selection of partners for implementation of programme activities.	31 July 2019
7	UNEP should define resource mobilization targets and indicators in the Regional Office and staff members' work plans to enhance accountability.	Important	O	Receipt of evidence that resource mobilization targets and indicators have been defined for the Regional Office and in staff members' work plans.	30 June 2019

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>3</sup> C = closed, O = open

<sup>4</sup> Date provided by UNEP in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the United Nations Environment Programme Regional Office for Asia and the Pacific

<b>Rec. no.</b>	<b>Recommendation</b>	<b>Critical<sup>1</sup>/ Important<sup>2</sup></b>	<b>C/ O<sup>3</sup></b>	<b>Actions needed to close recommendation</b>	<b>Implementation date<sup>4</sup></b>
8	UNEP should develop an action plan to facilitate the achievement of its goal for private sector resource mobilization at the regional level.	Important	O	Receipt of an action plan to facilitate the achievement of private sector resource mobilization at the regional level.	31 December 2018

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of the United Nations Environment Programme Regional Office for Asia and the Pacific

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNEP should develop performance indicators for effective measurement, monitoring and reporting of the impact being achieved with its policy of strengthening its regional presence.	Important	Yes	Regional Director	28/02/2019	The Regional Office will incorporate this recommendation into the preparation of its 2019 workplan. Performance indicators for monitoring, reporting and measuring the impact of the regional presence will be prepared by the Regional Office.
2	UNEP should develop performance targets and indicators for its Regional Office in Asia and the Pacific that include relevant specific targets aligned to the UNEP programme of work and the Sustainable Development Goals.	Important	Yes	Regional Director	31/12/2018	The Regional Office will develop performance targets and indicators aligned to the UN Environment Programme, programme of work and the Sustainable Development Goals.
3	UNEP should review the capacity of the Regional Office for Asia and the Pacific to strengthen its regional presence and also revise the Office's delegation of authority as appropriate.	Important	Yes	Regional Director	31/12/2018	The Regional Office will prepare a communication for OIOS highlighting the results of the review of its current delegation of authority framework.
4	UNEP should implement the United Nations Enterprise Risk Management and Internal Control Policy to systematically manage risks and facilitate effective implementation of its mandated activities.	Important	Yes	Regional Director	31/12/2018	The Regional Office will submit a proposal to the Division of Corporate Services on suggestions on how the Asia Pacific Office can systematically manage risks and facilitate effective implementation of its mandated activities under the United Nations Enterprise Risk Management and Internal Control Policy.

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<b>Rec. no.</b>	<b>Recommendation</b>	<b>Critical<sup>1</sup>/ Important<sup>2</sup></b>	<b>Accepted? (Yes/No)</b>	<b>Title of responsible individual</b>	<b>Implementation date</b>	<b>Client comments</b>
5	UNEP should clarify the Regional Offices' management responsibilities and accountabilities for project management.	Important	Yes	Regional Director	30/06/2019	Upon internal consultations, the Regional Office will clarify its responsibilities and accountabilities for project management and implementation. These will be incorporated into the relevant staff members' work plans.
6	UNEP should include gender, where applicable, as a relevant consideration during selection of partners for implementation of programme activities.	Important	Yes	Regional Director	31/07/2019	The Regional Office will prepare guidelines and criteria for the Asia Pacific office to consider gender during the selection of partners for implementation of programme activities.
7	UNEP should define resource mobilization targets and indicators in the Regional Office and staff members' work plans to enhance accountability.	Important	Yes	Regional Director	30/06/2019	The Regional Office will adopt resource mobilization targets and indicators for the current biennium. Additionally, evidence of incorporation of these targets in relevant staff members' workplans will be provided.
8	UNEP should develop an action plan to facilitate the achievement of its goal for private sector resource mobilization at the regional level.	Important	Yes	Regional Director	31/12/2018	The Regional Office will adopt an action plan containing resource mobilization targets from the private sector at the regional level. It is important to highlight that mobilizing financial resources from the private sector is difficult in the current context, thus the focus is on leveraging partnerships with key players and active private sector engagement.