



INTERNAL AUDIT DIVISION

REPORT 2023/048

Audit of the United Nations Environment Programme's secretariat of the Basel, Rotterdam and Stockholm Conventions

**Some aspects of information management,
administration and reporting to Parties need
to be enhanced**

**29 September 2023
Assignment No. AA2023-220-01**

Audit of the United Nations Environment Programme's secretariat of the Basel, Rotterdam and Stockholm Conventions

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP)'s secretariat of the Basel, Rotterdam and Stockholm (BRS) Conventions. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in ensuring efficient and effective provision of secretariat services to the BRS Conventions. The audit covered the period from January 2021 to December 2022 and included a review of risk areas relating to: (i) servicing of conferences and meetings; (ii) finance and administration; (iii) information management; (iv) technical assistance to Parties; (v) coordination mechanisms; and (vi) monitoring and reporting mechanisms.

The UNEP secretariat of the BRS Conventions adequately monitored its work plans and project implementation and coordinated the work of its regional centres. However, there was a need to enhance some aspects of information management, administration and reporting to Parties.

OIOS made seven recommendations. To address the issues identified in the audit, UNEP's secretariat of the BRS Conventions, in coordination with UNEP, needed to:

- Strengthen the monitoring of delegation of authority by: (a) establishing an effective monitoring mechanism; and (b) submitting an annual report to the UNEP Executive Director;
- Strengthen enterprise risk management by establishing procedures and mechanisms to: (a) identify, assess, and document relevant risks; (b) develop risk response or mitigation plans, accountabilities and timelines; and (c) regularly review and update the risk registers; and
- Improve coordination mechanisms by engaging with: (a) all relevant UNEP Divisions dealing with matters covered by the Conventions; and (b) Resident Coordinators and United Nations Country Teams to ensure that to the extent possible, cooperation frameworks include integration of matters covered by the Conventions.

The UNEP secretariat of the BRS Conventions needed to:

- Improve its public awareness and advocacy programme by: (a) assigning clear responsibility and accountability for managing its social media accounts; and (b) ensuring that its websites support effective electronic search and retrieval of information;
- Improve compliance with the requirements for official travel concerning: (a) submission of travel requests at least 21 days in advance; and (b) timely approval of travel expense reports;
- Establish a mechanism for conducting periodic vulnerability assessments of its information and communications technology systems for prompt resolution of vulnerabilities; and (b) finalize its business continuity plan after ensuring that it is aligned with guidelines issued by the Office of Information and Communications Technology; and
- Establish a mechanism to improve the reporting of Parties by: (a) regularly reviewing the national reporting system data/dashboard to identify Parties who may need special assistance in submitting the requisite reports; and (b) following up with the relevant focal points to address any challenges in meeting the reporting requirements.

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

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Audit of the United Nations Environment Programme’s secretariat of the Basel, Rotterdam and Stockholm Conventions

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP)’s secretariat of the Basel, Rotterdam and Stockholm (BRS) Conventions.

2. The BRS Conventions shared a common objective of protecting human health and the environment from hazardous chemicals and wastes. They covered the following environmental areas:

(a) The Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal was established to protect people and the environment from the negative effects of inappropriate management of hazardous wastes worldwide. It is a global treaty dealing with hazardous waste materials throughout their lifecycle from production and transport to final use and disposal.

(b) The Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade provides Parties with a first line of defence against hazardous chemicals. It promotes international efforts to protect human health and the environment and enable countries to decide whether they want to import hazardous chemicals and pesticides.

(c) The Stockholm Convention on Persistent Organic Pollutants is a global treaty to protect human health and the environment from highly dangerous, long-lasting chemicals by restricting and eliminating their production, use, trade, release and storage.

3. The Rotterdam Convention’s secretariat is jointly administered by the Food and Agriculture Organization (FAO) and UNEP. In 2012, the BRS Conventions as well as UNEP’s part of the Rotterdam Convention secretariat moved from three separate secretariats with a programmatic structure to a single secretariat with a matrix structure serving the three conventions. The principal functions of the combined secretariat are to: (a) prepare for and service meetings of the Conference of the Parties (COP) and their subsidiary bodies; (b) receive and convey information and assist or facilitate assistance to Parties upon request; and (c) coordinate with other international bodies.

4. In 2019, the COP established memoranda of understanding (MOUs) with UNEP and FAO specifying the institutional arrangements for support to the BRS Conventions in: (a) administrative and financial matters (staffing, delegation of authority, administrative and programme support costs, financial matters and budgets, performance evaluation and management review); (b) reporting by the UNEP Executive Director and FAO Director-General to the COP; and (c) programmatic cooperation.

5. The BRS Conventions’ budgets for the biennia 2020-2021 and 2022-2023 were \$30 million each. The Conventions also received voluntary contributions from various donors to fund earmarked projects. Table 1 below shows the status of projects funded by voluntary contributions for the period 2021-2022.

Table 1: Status of projects funded by voluntary contributions in 2021-2022

Project status	No. of projects	Amount in \$
Awarded	58	8,522,147
Closed	21	1,879,128
Completed	1	43,977
Total	80	10,445,252

6. As of April 2023, the BRS Conventions had 56 encumbered staff posts including 36 Professional and 20 General Service posts. The Conventions were headed by an Executive Secretary at D-2 level. Vacancies for 9 posts (four Professional and five General Service) were under various stages of recruitment. For the period 2021-2022, the BRS Conventions engaged 108 consultants and seven individual contractors for services totaling \$2.3 million.

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 in ensuring efficient and effective provision of secretariat services to the BRS Conventions.

9. This audit was included in the 2023 risk-based work plan of OIOS because potential weaknesses in the provision of services by the secretariat could prevent the BRS Conventions from effectively and efficiently achieving their mandates.

10. OIOS conducted this audit from February to May 2023. The audit covered the period from January 2021 to December 2022. Based on an activity-level risk assessment, the audit covered risk areas relating to: (i) servicing of conferences and meetings; (ii) finance and administration; (iii) information management; (iv) technical assistance to Parties; (v) coordination mechanisms; and (vi) monitoring and reporting mechanisms.

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

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

III. AUDIT RESULTS

A. Servicing of conferences and meetings

Arrangements for servicing of meetings and conferences were satisfactory

13. Relevant articles of the BRS Conventions require its secretariat to prepare for and service meetings of the COP and its subsidiary bodies, and to receive and convey information to the Parties. The Conventions' rules of procedure require that for each meeting of the COP and its subsidiary bodies, the secretariat shall: (i) arrange for interpretation services; (ii) collect, translate, reproduce and distribute documents; (iii) publish and distribute official documents; (iv) make and arrange for keeping of sound recordings; and (v) arrange for the custody and preservation of official documents.

14. The BRS Conventions' secretariat had designated its Conference and Information Services to lead and coordinate the provision of services to ensure smooth conduct of meetings. For the period from January 2021 to December 2022, the secretariat facilitated the conduct of two COP meetings, thirteen regional preparatory meetings, and ten meetings of various subsidiary bodies. This involved arranging the venues for meetings/conferences, timely preparation of documents and posting them on the Conventions' websites,

and arranging for translation services. OIOS' review indicated that the arrangements for servicing the Conventions' meetings and conferences were satisfactory.

B. Finance and administration

Need to monitor and report on the exercise of delegated authority

15. The objectives of the UNEP delegation of authority policy and framework (DAPF) for the management and administration of Multilateral Environmental Agreements (MEA) secretariats include: (i) ensuring the efficiency of administrative and management processes; (ii) fostering managerial autonomy and efficiency of the MEA secretariats; and (iii) clarifying appropriate authority and accountability mechanisms. Also, DAPF requires MEA Executive Heads to ensure that: (i) sub-delegated authority is aligned with the framework, signed, and recorded in an online portal; (ii) standard operating procedures (SOPs) are prepared to implement the framework; and (iii) a monitoring mechanism is in place to review and confirm the appropriate exercise of delegation of authority, including preparing and issuing an annual report to the UNEP Executive Director.

16. The UNEP Executive Director issued a direct delegation of authority to the BRS Conventions' Executive Secretary who in turn issued sub-delegations to the Deputy Executive Secretary and four Branch Chiefs (Funds Management, Administration and Human Resources; Science and Technical Assistance; Governance; and Conference and Information Services). The sub-delegation included procurement of low value items (up to \$10,000) and approval of short-term training and leave for staff. In addition, there were six sub-delegations issued by UNEP for other staff at the secretariat for roles in finance and budgeting.

17. The audit showed that there was no monitoring mechanism to review and confirm the appropriate exercise of delegation of authority in the BRS Conventions' secretariat and submit the requisite annual report to the UNEP Executive Director. The secretariat needs to strengthen its monitoring and reporting on delegation of authority to ensure accountability.

(1) The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions, in coordination with UNEP, should strengthen the monitoring of delegation of authority by: (a) establishing an effective monitoring mechanism; and (b) submitting an annual report to the UNEP Executive Director.

UNEP accepted recommendation 1 and stated that the BRS Secretariat in collaboration with UNEP will identify the most appropriate tools and data sources to facilitate establishment of an effective monitoring mechanism and identify parameters that should be included in the annual report to the UNEP Executive Director.

Need to identify, assess and document enterprise risks and relevant mitigation plans

18. The UNEP DAPF requires Executive Heads to develop risk management policies and tools aligned with the UNEP risk management policy framework and the United Nations Secretariat's Enterprise Risk Management and Internal Control Policy.

19. For donor-funded projects, the Conventions' secretariat had adequately documented project-related risks, risk management plans, accountabilities and timelines. However, the secretariat had not yet fully established a formal risk management process to identify, assess, document and mitigate risks that could impede the achievement of its objectives. The risk management process should include timelines, accountabilities and a plan for periodic review and update of risk registers. Under the guidance of UNEP's

Corporate Services Division, the Conventions' secretariat prepared an initial risk register in December 2022 that was under further review and development as of April 2023.

(2) The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions, in coordination with UNEP, should strengthen enterprise risk management by establishing procedures and mechanisms to: (a) identify, assess and document relevant risks; (b) develop risk response or mitigation plans, accountabilities and timelines; and (c) regularly review and update the risk registers.

UNEP accepted recommendation 2 and stated that it will identify, assess and document relevant risks in its risk register. UNEP also stated that it will document risk mitigation/treatment plans, accountabilities and timelines and review its risk registers and treatment plans in March and September each year.

Arrangements for resource mobilization planning and reporting were satisfactory

20. The BRS Conventions' secretariat adequately monitored resource mobilization activities. It's Funds Management and Human Resources Branch had taken a number of actions pertaining to resource mobilization including: (i) establishing a tracking tool; (ii) reporting to senior management on a monthly basis; (iii) publishing relevant reports on its website; and (iv) reporting to COP on financial matters including accumulated arrears due from Parties. The BRS Conventions had received 86 per cent (\$11.3 million of \$13 million) and 85 per cent (\$11.3 million of \$13.3 million) of their assessed contributions for 2021 and 2022. As of April 2023, the Conventions' secretariat was following up on the accumulated arrears of \$4.8 million due from Parties.

21. For voluntary contributions, the secretariat's Programme Resources and Oversight Unit was responsible to coordinate resource mobilization plans and activities. The secretariat had established SOPs covering: (i) the fundraising strategy for each biennium; (ii) documentation and communication of funding needs to donors using concept notes and project proposals that were also posted on the Conventions' websites; (iii) a tracking tool that tracked donor funding, resources mobilized, deliverables, and links to programme of work activities; and (iv) monthly reporting to senior management through the Programme Oversight Group. As of April 2023, the secretariat had received voluntary contributions amounting to \$11.3 million from various donors for the biennium 2022-2023.

Need to improve the public awareness and advocacy programme

22. In 2019, the BRS Conventions' secretariat established a communications task team with responsibilities to, amongst others: (i) assist in the selection of communication outputs/product designs and service providers; (ii) provide technical inputs to communications outputs/products to ensure quality of communications; (iii) review public awareness activities on a monthly basis; (iv) contribute to the public awareness and outreach "calendar of events" on a quarterly basis; (v) discuss emerging issues of priority or opportunity for the secretariat's communications; and (vi) review and approve the line-up of articles for inclusion in the monthly newsletter.

23. The secretariat had established three websites for each of the three Conventions where relevant publications and other public awareness and communication materials were posted. A fourth website covered common issues for the three Conventions. The communication materials posted on the websites included information on: (i) the Conventions' mandates; (ii) COP and subsidiary committee proceedings and decisions; (iii) reports by Parties on their obligations under the treaties; (iv) secretariat functions, work plans, budgets and financial reports; (v) technical guidelines developed by the Secretariat to assist Parties; (vi) information on partners' and donors' activities; and (vii) reports of the Regional Centres. The

secretariat also established seven social media accounts (Facebook, Twitter, Instagram, Linked-In, YouTube, Trello and Flickr) that were used for communication and public awareness.

24. The audit showed that the BRS Conventions' secretariat could enhance its public awareness and outreach by establishing mechanisms to regularly monitor the activities in social media accounts to engage audiences and promptly respond to feedback, concerns, and potential misinformation. The secretariat could establish a SOP on effective management of social media accounts based on relevant guidelines issued by the United Nations Secretariat and UNEP. Also, there was need to ensure that the secretariat's websites support effective electronic search of information, which is currently cumbersome. Moreover, the four websites did not support easy access through mobile devices.

(3) The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should improve its public awareness and advocacy programme by: (a) assigning clear responsibility and accountability for managing its social media accounts; and (b) ensuring that its websites support effective electronic search and retrieval of information.

UNEP accepted recommendation 3 and stated that it will hire a Public Information Officer and develop an SOP on the management of the secretariat's social media accounts. The BRS secretariat had hired a consultant to revamp its websites including enhancing search and retrieval capabilities.

Need to ensure compliance with the requirements relating to official travel

25. The Secretary-General's Administrative Instruction on Official Travel (ST/AI/2013/3) requires officials to ensure that: (i) all travel requests are authorized; (ii) travel is deemed to be necessary after considering alternative methods including online meetings; (iii) travel tickets are issued 16 calendar days prior to commencement of official travel; and (iv) the travel route is most economical. Also, Information Circular ST/IC/2019/16 requires staff members or travel administrators to: (i) submit travel requests at least 21 calendar days prior to the commencement of travel; and (ii) submit a travel expense report within two weeks of the authorized return travel date.

26. For the period 2021-2022, the Conventions' secretariat processed 795 travel requests amounting to \$3 million for travel of its staff and participants to meetings and conferences. The audit showed that the secretariat did not fully comply with the requirements of ST/AI/2013 and ST/IC/2019/16. For example:

(a) Out of 795 travel requests, 414 requests (52 per cent) were not submitted at least 21 calendar days prior to the commencement of travel. In 159 cases, the delay in submitting the travel request was attributed to the COVID-19 pandemic.

(b) Whereas staff members had generally submitted travel expense reports in a timely manner, there were delays in approval of expense reports. For example, as of 24 April 2023, the secretariat had not reviewed expense reports for 29 trips amounting to \$19,139. The delays ranged from 171 to 331 days. Expense reports approvals ensure that travel advances are accounted for in a timely manner and any deviations from approved itineraries are detected and fully accounted for.

(4) The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should improve compliance with the requirements for official travel concerning: (a) submission of travel requests at least 21 days in advance; and (b) timely approval of travel expense reports.

UNEP accepted recommendation 4 and stated that it will: brief its management and staff on the importance of complying with official travel requirements; review travel SOP and quarterly travel

plans that are approved by the Executive Secretary; and monitor compliance with submission of travel request within 21 days and certification of travel expense reports within 14 days.

Procurement activities were undertaken in accordance with the provisions of the Procurement Manual

27. The United Nations Procurement Manual requires Secretariat entities to ensure timely acquisition of goods, services and works while upholding the following guiding principles: (i) best value for money; (ii) accountability, integrity and transparency; (ii) fairness and effective competition; and (iv) best interest of the Organization.

28. For the period 2021-2022, the BRS Conventions' secretariat procured goods and services totaling \$1.5 million of which \$1.1 million (72 per cent) were acquired through established systems contracts, \$0.3 million (18 per cent) related to rental of office space; and \$0.1 million (9 per cent) related to low value acquisitions (less than \$10,000 for each purchase order).

29. OIOS reviewed 21 purchase orders totaling \$0.9 million and determined that they were procured in accordance with the requirements of the Procurement Manual. The purchase orders were mostly for goods and services required to facilitate conference services such as rentals for office space, office supplies, information and communications technology (ICT) equipment and training. OIOS noted that they were issued by following a competitive process or in line with established systems contracts and were reviewed and approved in accordance with DAPF. Invoices were verified and certified before payments were made.

Consultants were used in accordance with established procedures

30. Administrative Instruction ST/AI/2013/4 on consultants and individual contractors requires that consultants be engaged after following a competitive process for specific defined periods with clearly documented deliverables. For the period 2021-2022, the BRS Conventions' secretariat engaged 108 consultants and seven individual contractors for services totaling \$2.3 million. OIOS' sample review of 13 contracts totaling \$0.7 million showed that they were contracted in accordance with the requirements of ST/AI/2013/4. These consultancies were mostly for services such as translation and drafting of reports. They were established after following a competitive process and were supported by clear terms of reference that specified the timelines, deliverables, payment terms and reporting mechanisms. Payments were made after confirmation of deliverables.

C. Information management

Need to finalize business continuity plans and vulnerability assessments

31. The United Nations Secretariat's Information Security Policy Directive requires entities to establish a comprehensive information security programme that is duly resourced to ensure that information systems are resilient, secure, and data confidentiality is maintained. Further, the Office of Information and Communications Technology (OICT) vulnerability assessment guidelines require entities to ensure adequate and effective assessment of ICT systems and to promptly address the vulnerabilities identified.

32. The BRS Conventions' secretariat had designated its Conference and Information Management Branch as responsible for information management. The secretariat operated in coordination with the United Nations Office at Nairobi and the United Nations Office at Geneva for provision of information management services including ICT equipment for meetings and conferences, maintenance of websites, and data storage.

33. However, there was no mechanism to ensure adequate and effective assessment of the secretariat's ICT systems to promptly address vulnerabilities. Also, as stated earlier in the report, the BRS Conventions' secretariat had not fully implemented Enterprise Risk Management guidelines including assessing information security risks in line with the United Nations Information Security Policy Directive. OIOS noted that a draft of the secretariat's business continuity plan was under review, but it needed to be aligned with the relevant OICT technical procedures.

(5) The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should: (a) establish a mechanism for conducting periodic vulnerability assessments of its ICT systems for prompt resolution of vulnerabilities; and (b) finalize its business continuity plan after ensuring that it is aligned with guidelines issued by OICT.

UNEP accepted recommendation 5 and stated that it will: continuously conduct relevant training to its staff to raise awareness on importance of cybersecurity; ensure that all BRS secretariat staff complete the mandatory and recommended training on cybersecurity; develop and publish on its website a SOP on vulnerability reporting and mitigation; conduct periodic review of OICT cybersecurity recommendations; improve the current hardware and software monitoring tools, including intrusion detection and vulnerabilities discovery; and subject to availability of funds, conduct penetration tests of its network yearly. The BRS secretariat also stated that it will finalize its business continuity plan and align with relevant United Nations Secretariat guidelines. It will also consolidate all ICT documents and further document dependencies on ICT infrastructure and applications. Additionally, the BRS secretariat stated that it established a policy to ensure disaster recovery of ICT systems and data within timeframes required for various business processes including daily, weekly and monthly backups; transfer of monthly back up data to an off-site location; and periodic recovery tests.

D. Technical assistance to Parties

The Secretariat coordinated the work of the Regional Centres

34. The BRS Convention treaties require the secretariat to collate and provide information to Parties on the sources of technical assistance available to facilitate implementation of the Conventions. Further, in decision SC-9/14, the COP emphasized the role of the Regional Centres in providing technical assistance to the Parties and requested the secretariat to: (i) develop a technical assistance plan covering the period 2022-2025; (ii) prepare a draft evaluation report on the performance and sustainability of Regional Centres for consideration by the COP in May 2023 and subsequently every four years; (iii) organize and participate in their annual meetings; (iv) implement projects through the Small Grants Programme; and (v) foster their visibility.

35. As of April 2023, the secretariat had established a total of 30 Regional Centres distributed globally (9 in Asia and the Pacific, 8 each in Africa and Latin America and the Caribbean, 4 in Central and Eastern Europe, and 1 in Western Europe).

36. The secretariat's Science and Technical Assistance Branch (STAB) was responsible for coordinating the technical assistance activities and other reporting requirements to the COP. For the period 2021 to 2022, STAB: (i) undertook a technical assistance needs assessment; (ii) assisted Regional Centres to prepare their work plans and business plans for 2020-2023 by providing them with relevant templates and other technical guidelines to assist Parties to implement treaty obligations; (iii) developed activity reporting templates and an online portal for Regional Centres to report on their activities; (iv) prepared draft performance reports of Regional Centres for consideration by the Parties; and (v) prepared annual

consolidated reports to the COP on the range of technical support provided by Regional Centres to assist Parties. The support included targeted projects and training delivered through online webinars and face-to-face training activities that were pertinent to issues covered by the three Conventions.

Need for a mechanism to address low reporting by Parties

37. The BRS Convention treaties require Parties to provide the secretariat with information on actions adopted to implement various obligations. For example: (i) Article 13 of the Basel Convention requires each Party to submit an annual report; (ii) Article 14 of the Rotterdam Convention encourages each Party to facilitate provision of certain information to other Parties, directly or through the secretariat; and (iii) Article 15 and various COP decisions of the Stockholm Convention require each Party to submit a report every fourth year since 2006.

38. Additionally, in decision SC-10/17, the COP had urged the secretariat to: (i) further improve the electronic reporting system to allow for online visualization of information; (ii) provide feedback to Parties regarding submission of their national reports with a view to improving the quality and completeness of the reported data and information; and (iii) continue to undertake capacity-building and training activities to support Parties, particularly developing-country Parties and Parties with economies in transition, in submitting their national reports.

39. To facilitate reporting by Parties, the BRS Conventions' secretariat established a web-based national reporting system with data visualization capabilities/dashboard to facilitate reporting under the Basel and Rotterdam Conventions. The secretariat also developed and published on its website a circular at six-month intervals which contained details of information received from Parties on various regulatory actions implemented relating to listed chemical and pesticides under the Rotterdam Convention. Additionally, the secretariat posted on its websites detailed guidelines on submitting the relevant reports, and also conducted webinars to assist the relevant focal points in using the electronic reporting systems.

40. The secretariat reviewed the reports received and provided feedback to Parties' focal points on issues of concern, such as inaccurate or incomplete data. However, the secretariat had not established similar mechanisms to identify Parties who did not submit the requisite reports, including following up with the relevant focal points to identify any challenges they faced in reporting. Gathering such feedback could help improve the quality of technical assistance provided to Parties in meeting their reporting requirements.

41. OIOS' review of the national electronic reporting data/dashboard indicated that as of May 2023: (i) 94 of the 192 Parties (49 per cent) who had ratified the Basel Convention had not submitted their national reports for 2021; and (ii) 104 of the 191 Parties (54 per cent) who had ratified the Stockholm Convention had not submitted their national reports for the fifth round of reporting that was due on 31 August 2022. The low reporting by Parties was a concern for COP since it hindered their ability to review and assess the effectiveness of measures required to implement the treaties/COP decisions.

(6) The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should establish a mechanism to improve the reporting of Parties by: (a) regularly reviewing the national reporting system data/dashboard to identify Parties who may need special assistance in submitting the requisite reports; and (b) following up with the relevant focal points to address any challenges in meeting the reporting requirements.

UNEP accepted recommendation 6 and stated that it upgraded the electronic reporting system to improve usability, user interface and other reporting requirements in line with relevant COP decisions. UNEP also stated that the BRS secretariat was providing feedback to each Party that submits a report and that the Implementation and Compliance Committee of the Basel Convention

provides a regular classification of Parties concerning completeness and timely submission of reports. Additionally, the Committee, based on the requests or on the identification of Parties with difficulties in reporting, provides technical, legal and when possible financial support to Parties. The Stockholm Convention recently established a Compliance Committee to assist Parties to comply with their obligations under the Convention, including funding through the Global Environmental Facility and the Special Projects Programme.

E. Coordination mechanisms

Need to strengthen coordination with relevant UNEP Divisions

42. To ensure coherent implementation of its mandate, the BRS Conventions' secretariat developed coordination mechanisms that included a clear operations structure composed of four branches, namely: (i) Funds Management Administration and Human Resources; (ii) Science and Technical Assistance; (iii) Conference and Information Services; and (iv) Governance. The Branches had clearly documented roles and responsibilities. Additionally, the secretariat established a Programme Oversight Group composed of Branch Chiefs that monitored project implementation.

43. Externally, the secretariat coordinated and cooperated with diverse stakeholders including: (i) UNEP Corporate Services Division on the implementation of MOU services offered by UNEP and other support from UNEP Divisions; (ii) secretariats of other MEAs; and (iii) relevant international bodies. The secretariat held regular meetings with UNEP's Corporate Services Division to discuss and resolve issues on implementation of existing MOUs. UNEP also established an MEA focal points network that was chaired by the Law Division of UNEP to discuss common issues. The secretariat and UNEP participated as observers in meetings of the respective governing bodies. Further, the BRS Conventions' secretariat and the secretariat of the Minamata Convention on Mercury established a joint task force on programmatic cooperation on chemicals and waste (especially focused on addressing mercury waste) that also involved the Chemicals and Health Branch of UNEP. In addition, the secretariat of the Minamata Convention conducted side events at the BRS Conventions' COP meetings on common matters.

44. Nevertheless, the existing arrangements for cooperation and coordination could be further strengthened by establishing more active engagement with other relevant UNEP Divisions such as: (i) the Science Division whose mandate includes conducting environmental research and publishing reports on chemicals management, which is a top priority on UNEP's agenda; and (ii) the Policy Division whose mandate includes following up on relevant decisions of the United Nations Environment Assembly, including on chemicals. Further, the secretariat was yet to establish a mechanism to engage with Resident Coordinators and United Nations Country Teams to ensure that cooperation frameworks include integration of matters covered by the Conventions to the extent possible in line with the reforms called for in the UNEP 2022-2025 strategy for tackling climate change, biodiversity and nature loss, and pollution and waste.

(7) The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions, in coordination with UNEP, should improve coordination mechanisms by engaging with: (a) all relevant UNEP Divisions dealing with matters covered by the Conventions; and (b) Resident Coordinators and United Nations Country Teams to ensure that to the extent possible, cooperation frameworks include integration of matters covered by the Conventions.

UNEP accepted recommendation 7 and stated that it has included relevant cooperative activities in the BRS secretariat's work plans for 2024-2025 aligned to the parameters set by the COP for further discussions with UNEP. UNEP also stated that the BRS secretariat was cooperating with UNEP's

Law Division (through MEA focal points network) and Programme Division (through the United Nations Country Team Engagement Network), and supporting the Basel Convention's Implementation and Compliance Committee and the Rotterdam Convention's Compliance Committee to ensure that to the extent possible, cooperation frameworks include integration of matters covered by the Conventions. Based on the actions taken by UNEP, recommendation 7 has been closed.

F. Monitoring and reporting mechanisms

Monitoring and reporting of work plans and project implementation was adequate

45. The UNEP Projects Manual requires projects proposals to be reviewed, approved, and their implementation closely monitored to ensure timely completion in line with donor requirements. Further, the BRS Conventions' financial rules require its secretariat to prepare and disseminate to the COP: (i) budget estimates aligned to approved work plans; and (ii) audited financial statements.

46. The secretariat had established and implemented adequate controls to review, approve and monitor work plans and project implementation. It also regularly prepared and submitted relevant financial and management reports to the COP. To this effect, the secretariat established a Programme Oversight Group chaired by the Executive Secretary/Deputy Executive Secretary and composed of all Branch Chiefs which met on a monthly basis to review project proposals and monitor their implementation. OIOS' review of a sample of Programme Oversight Group minutes indicated that the Group reviewed project proposals for alignment with COP-approved work plans, monitored project implementation, identified bottlenecks, and developed remediation plans. In addition, there was a Power Business Intelligence tracking tool to monitor timeliness of project implementation, donor reporting, implementation status, and flagging issues for senior management's attention.

47. The secretariat also regularly prepared and published on its website budget estimates, audited financial statements and other documents such as work plans, SOPs, status of voluntary contributions, and meeting documents/decisions of the COP and subsidiary bodies.

IV. ACKNOWLEDGEMENT

48. OIOS wishes to express its appreciation to the Management and staff of UNEP and the BRS secretariat for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Environment Programme's secretariat of the Basel, Rotterdam and Stockholm Conventions

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions, in coordination with UNEP, should strengthen the monitoring of delegation of authority by: (a) establishing an effective monitoring mechanism; and (b) submitting an annual report to the UNEP Executive Director.	Important	O	Receipt of evidence of strengthened mechanism for monitoring of delegation of authority and submission of an annual report to the UNEP Executive Director.	30 June 2025
2	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions, in coordination with UNEP, should strengthen enterprise risk management by establishing procedures and mechanisms to: (a) identify, assess and document relevant risks; (b) develop risk response or mitigation plans, accountabilities and timelines; and (c) regularly review and update the risk registers.	Important	O	Receipt of evidence of established enterprise risk management procedures and mechanisms for identifying, assessing and documenting relevant risks; risk response, accountabilities and timelines	30 June 2024
3	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should improve its public awareness and advocacy programme by: (a) assigning clear responsibility and accountability for managing its social media accounts; and (b) ensuring that its websites support effective electronic search and retrieval of information.	Important	O	Receipt of evidence of clearly assigned responsibility and accountability roles for improving the public awareness and advocacy programme; and improved electronic search and retrieval of information on the websites.	30 September 2024
4	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should improve compliance with the requirements for official travel concerning: (a) submission of travel requests at least 21 days in	Important	O	Receipt of evidence of measures implemented to improve compliance with official travel requirements.	30 September 2024

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

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

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

⁴ Date provided by UNEP in response to recommendations.

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	advance; and (b) timely approval of travel expense reports.				
5	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should: (a) establish a mechanism for conducting periodic vulnerability assessments of its ICT systems for prompt resolution of vulnerabilities; and (b) finalize its business continuity plan after ensuring that it is aligned with guidelines issued by OICT.	Important	O	Receipt of evidence of periodic vulnerability assessments of ICT systems, and the finalized business continuity plan.	31 March 2025
6	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should establish a mechanism to improve the reporting of Parties by: (a) regularly reviewing the national reporting system data/dashboard to identify Parties who may need special assistance in submitting the requisite reports; and (b) following up with the relevant focal points to address any challenges in meeting the reporting requirements.	Important	O	Receipt of evidence of established mechanism to improve reporting of Parties.	31 March 2025
7	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions, in coordination with UNEP, should improve coordination mechanisms by engaging with: (a) all relevant UNEP Divisions dealing with matters covered by the Conventions; and (b) Resident Coordinators and United Nations Country Teams to ensure that to the extent possible, cooperation frameworks include integration of matters covered by the Conventions.	Important	C	Action completed.	Implemented

APPENDIX I

Management Response

Management Response

Audit of the United Nations Environment Programme's secretariat of the Basel, Rotterdam and Stockholm Conventions

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions, in coordination with UNEP, should strengthen the monitoring of delegation of authority by: (a) establishing an effective monitoring mechanism; and (b) submitting an annual report to the UNEP Executive Director.	Important	Yes	Chief, Funds Management, Administration and Human Resources Branch	Q2 2025	(a) BRS will collaborate with UNEP to identify the most appropriate tools and data sources to facilitate establishment of an effective monitoring mechanism of the delegation of authority. (b) BRS will work collaboratively with UNEP/CSD colleagues to identify parameters that should be included in the annual report to the UNEP Executive Director regarding implementation of delegation of authority framework within the BRS Secretariat.
2	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions, in coordination with UNEP, should strengthen enterprise risk management by establishing procedures and mechanisms to: (a) identify, assess and document relevant risks; (b) develop risk response or mitigation plans, accountabilities, and timelines; and (c) regularly review and update the risk registers.	Important	Yes	Branch Chief, Funds Management, Administration and Human Resources	Q2 2024	a) BRS Secretariat's Risk Register identifying, assessing, and documenting relevant risks will be reviewed and updated. (b) Risk mitigation and response plans, including accountabilities and timelines will be reflected in the BRS Secretariat's Risk Treatment Plan. (c) The BRS Secretariat will review and update the Risk Register and the Risk Treatment plans twice a year (March and September), unless more urgent action will be required due to

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

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						potential emergence of high impact and high likelihood risks.
3	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should improve its public awareness and advocacy programme by: (a) assigning clear responsibility and accountability for managing its social media accounts; and (b) ensuring that its websites support effective electronic search and retrieval of information.	Important	Yes	Head of Unit, Public Awareness and Outreach Branch Chief, Conference and Information Services	Q3 2024	<p>For recommendation (a):</p> <ul style="list-style-type: none"> The Secretariat is in the process of strengthening its public awareness and outreach programme, by amongst others hiring a new Public Information Officer at the end of July 2023. As part of the ongoing exercise to review and update existing SOPs, a new SOP on the management of the Secretariat's social media accounts has been identified. The SOP is expected to be finalized and adopted in 2024. <p>For recommendation 3 b):</p> <ul style="list-style-type: none"> The BRS Secretariat has already been working on revamping the websites and their search capability at the time the audit started. A consultant has already been hired for this purpose and the project is being implemented. A new version of the BRS websites containing new searching and retrieval capabilities is expected to be launched during 2024.
4	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should improve compliance with the requirements for official travel concerning: (a) submission of travel requests at least 21	Important	Yes	Branch Chief, Funds Management, Administration and Human Resources	Q3 2024	The recommendation is accepted, and improved compliance can already be observed when comparing 2022 and 2023 data.

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	days in advance; and (b) timely approval of travel expense reports.					<p>The following actions will be taken regarding part a) of the recommendation:</p> <ul style="list-style-type: none"> • Briefings to management and all staff regarding the importance of compliance with the requirements for official travel. • Review of the current SOP for travel regarding official travel of staff, including quarterly travel plans that are approved by the Executive Secretary. • Ongoing: quarterly monitoring of compliance with the 21-day rule. • Confirmation of implementation following demonstration of improved compliance rate compared with baseline as presented within the OIOS 2023 report. <p>The following actions will be taken regarding implementation of part (b) of the recommendation:</p> <ul style="list-style-type: none"> • Quarterly monitoring of certification of travel expense reports to ensure timely processing (14 days when possible). • Confirmation of implementation following demonstration of improved compliance rate compared with

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						baseline as presented within the OIOS 2023 report.
5	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should: (a) establish a mechanism for conducting periodic vulnerability assessments of its ICT systems for prompt resolution of vulnerabilities; and (b) finalize its business continuity plan after ensuring that it is aligned with guidelines issued by the Office of Information and Communications Technology.	Important	Yes	Branch Chief, Conference and Information Services Branch Chief, Funds Management, Administration and Human Resources	Q1 2025	<p>The BRS Secretariat has responsible staff designated for network security issues and already has a mechanism in place for conducting vulnerability assessments of its ICT systems and its prompt resolution as part of the existing UN wide network of ICT focal points. BRS participates in monthly meetings with the group led by UNEP/CSD and in the group led by UNOG/ICTS. Through this mechanism, vulnerability announcements of common software are circulated through the network for verification and mitigation if it is relevant for BRS systems. The BRS Secretariat has also conducted security self-certification when requested by UNEP/CSD.</p> <p>To improve the existing mechanism the BRS Secretariat will implement the following additional activities regarding part a) of the recommendation:</p> <ul style="list-style-type: none"> • Briefing to staff on cybersecurity and the importance to take the needed training • Ensure that all BRS staff have undertaken the mandatory and

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						<p>recommended training on cyber-security.</p> <ul style="list-style-type: none"> • Continuous: ad-hoc training for staff as needed. • Consolidate existing BRS procedures in a new BRS internal SOP on vulnerability reporting and mitigation and publish it on the BRS website. The SOP will ensure compliance with relevant OICT guidelines and recommendations on the matter. • Continuous: periodic reviews of new recommendations and guidelines from OICT on cyber-security. • Improve the current hardware and software monitoring tools, including intrusion detection and vulnerabilities discovery, subject to availability of funds. • Once a year: Perform penetration tests of the network, either with the help of OICT/UNEP, or with internal resources subject to availability of funds. <p>The BRS Secretariat also accepts part b) of the recommendation.</p> <p>The BRS secretariat has in place an IT backup policy that ensures disaster recovery of IT systems and data within the timeframes required by the</p>

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						business processes. It includes daily incremental backups, weekly backups, and monthly backups, including the transfer of monthly copies of our systems and data to a second off-site location. The BRS also performs periodic recovery tests as per standard ICT recommendations.
6	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions should establish a mechanism to improve the reporting of Parties by: (a) regularly reviewing the national reporting system data/dashboard to identify Parties who may need special assistance in submitting the requisite reports; and (b) following up with the relevant focal points to address any challenges in meeting the reporting requirements.	Important	Yes	Branch Chief, Science and Technical Assistance	Q1 2025	<p>These recommendations are already being implemented.</p> <p>(a) The Electronic reporting system (ERS) launched in 2013 for ease of Parties' submission has undergone upgrades aimed at improving its usability and user interface, and any changes required by the COPs (according to the last 5 decisions taken by the SC COP; SC-7/23 in 2015, SC-8/17 in 2017, SC-9/16 in 2019, SC-10/17 in 2022 and SC-11/16 in 2023). These include for example, changes in types of questions and tables, inclusion of new chemicals listed to the Stockholm Convention (SC) annexes (four new in 2015, three in 2017, two in 2019, one in 2022, and three to be updated in Q4-2023 to Q1-2024 together with other requested updates to the ERS), among others.</p>

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						(b) Additionally, the Secretariat provides individual feedback to each Party that submits a report. The Implementation and Compliance Committee (ICC) of the Basel Convention (BC) provides a regular classification of Parties who have submitted a report in relation to its completeness and timely submission. The SC has recently established a Compliance Committee to assist Parties to comply with their obligations under the Convention. Additionally, the ICC, based on the requests of Parties or on the identification of Parties with difficulties in reporting, provides technical, legal and when possible financial support to needed Parties. For the SC Parties, the support can also be provided through GEF and Special Programme projects. The BRS Secretariat will continue with its technical assistance activities to help improve reporting under BC and SC.
7	The UNEP secretariat of the Basel, Rotterdam and Stockholm Conventions, in coordination with UNEP, should improve coordination mechanisms by engaging with: (a) all relevant UNEP Divisions dealing with matters covered by the Conventions; and (b) Resident Coordinators and United Nations Country Teams to ensure that to the extent possible,		7(a) Yes 7(b) Yes	Branch Chief, Governance	Q3 2023	Both recommendations have been implemented within the parameters set by the conferences of the Parties: (a) The Secretariat has finalized the 2024-2025 workplan which maps the cooperative activities with UNEP and identifies the responsible POs.

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Audit of the United Nations Environment Programme's secretariat of the Basel, Rotterdam and Stockholm Conventions

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	cooperation frameworks include integration of matters covered by the Conventions.					<p>(b) On these issues, the Secretariat already cooperates with the Law Division (through the Network of MEA focal points and on a bilateral basis), the Policy and Programme Division (through the UNCT Engagement Network MS Teams Channel and on a bilateral basis) and UNEP Regional, Sub-regional and Country offices. The Secretariat also supports the Basel Convention Implementation and Compliance Committee (ICC) and the Rotterdam Convention Compliance Committee to ensure that to the extent possible, cooperation frameworks include integration of matters covered by the Conventions, including through cooperation with the RCs, UNEP representatives in the UNCTs (e.g. those from Regional Offices, Sub-Regional offices and Country Offices), the UNEP Law Division and the UNEP secretariat of the Special Programme.</p> <p>Therefore, the Secretariat feels that this recommendation is already fully covered by the current actions.</p>