



# **INTERNAL AUDIT DIVISION**

## **REPORT 2025/002**

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### **Audit of the climate action sub-programme at the United Nations Environment Programme**

#### **Project management and engagement with implementing partners need to be strengthened**

**1 March 2025**  
**Assignment No. AA2024-220-02**

# **Audit of the climate action sub-programme at the United Nations Environment Programme**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the climate action sub-programme at the United Nations Environment Programme (UNEP). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in the implementation of the climate action sub-programme at UNEP. The audit covered the period from January 2022 to June 2024 and included a review of: (a) strategic management; (b) project implementation, monitoring and reporting; (c) donor relationship management; (d) management of implementing partners; and (e) evaluations and management reviews.

The audit indicated that while programme reporting was satisfactory and donor agreements were being complied with, project management and engagement with implementing partners need to be strengthened.

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

- Assess the feasibility of including performance indicators and emission targets in its medium-term strategy and programme of work for review and adoption by the United Nations Environment Assembly;
- Analyze and address the root causes of delays in commencement of implementation of climate action projects to facilitate their timely implementation;
- Ensure that due diligence assessments are performed and documented in all cases as required by the applicable policy and procedures;
- Strengthen its mechanisms for engagement with implementing partners to proactively address procurement delays that could impair the timely implementation of its projects on climate action; and
- Develop a plan and monitoring mechanism for timely evaluation and management review of climate action projects in accordance with its evaluation policy.

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

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# **Audit of climate action sub-programme at the United Nations Environment Programme**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the climate action sub-programme at the United Nations Environment Programme (UNEP).
2. UNEP is the leading global environmental authority that sets the global environmental agenda, promotes the coherent implementation of the environmental dimension of sustainable development within the United Nations system, and serves as an authoritative advocate for the global environment. Its mandate derives from General Assembly resolution 2997 (XXVII) of 15 December 1972.
3. The United Nations Environment Assembly (UNEA) is the world's highest level decision-making body for matters related to the environment, with a universal membership of all 193 Member States. It sets the global environmental agenda, provides overarching policy guidance, and defines policy responses to address emerging environmental challenges. It undertakes policy review, dialogue and the exchange of experiences, sets the strategic guidance on the future direction of UNEP, and fosters partnerships for achieving environmental goals and resource mobilization.
4. UNEP has identified three environmental crises facing the planet and human beings to be climate change, biodiversity loss, and pollution. In its Medium-Term Strategy (MTS) 2022-2025, UNEP addressed the crises through development of three strategic objectives namely "climate stability", "living in harmony with nature" and "towards a pollution-free planet". In addition, UNEP developed seven sub-programmes to address the crises: (a) three thematic core sub-programmes on climate action, nature action, and chemicals and pollution action; (b) two foundational sub-programmes on environmental governance and science policy; and (c) two enabling sub-programmes on finance and economic transformation, and digital transformation.
5. Climate change refers to long-term shifts in temperatures and weather patterns that is caused by greenhouse gases expressed mainly as carbon dioxide equivalent (CO<sub>2e</sub>). According to a UNEP Emissions Gap report of 2023, global greenhouse gas emissions increased by 1.2 per cent from 2021 to 2022 to reach a new record of 57.4 gigatons of CO<sub>2e</sub> (GtCO<sub>2e</sub>). The CO<sub>2</sub> emissions were mainly attributed to fossil fuel combustion and industrial processes which accounted for about two-thirds of the greenhouse gas emissions.
6. The climate action sub-programme works towards the Paris Agreement's long-term objectives of "holding the increase in global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C" and "increasing the ability to adapt to the adverse impacts of climate change".
7. The UNEP climate action sub-programme's budget for 2022-2023 and 2024-2025 was \$227.4 million and \$227.1 million, respectively. In the biennium 2022-2023, the total expenditure for the sub-programme amounted to \$389.0 million, with \$263.7 million (68 per cent) spent on agreements with implementing partners. As of 31 August 2024, the climate action sub-programme had 162 projects with an overall budget of \$841.8 million to be implemented over multiple years.
8. In February 2024, UNEP established the Climate Change Division as a separate division for climate action. It consists of two branches – the Mitigation Branch and the Adaptation and Resilience Branch, and is supported by a Programme Management and Administration Unit which is shared with UNEP's Industry

and Economy Division. The Climate Change Division was headed by a Director at D-2 level and had 147 staff posts as of 30 June 2024.

9. UNEP used corporate platforms including Umoja Integrated Planning, Management and Reporting (IPMR), grant module, and Enterprise Core Component (ECC) for project management and administration. Also, UNEP used its corporate management dashboards, databases and reporting mechanisms including the Partnership Portal, We-Collaborate and Quarterly Business Report to share policies and guidelines and provide management information for project monitoring and decision-making.

10. Comments provided by UNEP are incorporated in italics.

## **II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY**

11. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in the implementation of the climate action sub-programme at UNEP.

12. This audit was included in the 2024 risk-based work plan of OIOS due to the risk that potential weaknesses in implementation of the climate action sub-programme could have an adverse impact on the achievement of UNEP's objectives.

13. OIOS conducted this audit from July to December 2024. The audit covered the period from January 2022 to June 2024. Based on an activity-level risk assessment, the audit covered risk areas in the climate action sub-programme which included: (a) strategic management; (b) project implementation, monitoring and reporting; (c) donor relationship management; (d) management of implementing partners; and (e) evaluations and management reviews.

14. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data from Umoja (including from IPMR, the grant module and ECC) and UNEP's dashboards using Excel; and (d) judgmental sample testing of transactions and activities.

15. The audit was conducted in accordance with the Global Internal Audit Standards.

## **III. AUDIT RESULTS**

### **A. Strategic management**

UNEP reported that the climate action sub-programme had achieved expected results

16. In the MTS for 2022-2025, UNEP worked towards achievement of Sustainable Development Goals (SDG) – specifically to ensure that by 2030, Government and non-government development actions were compatible with the Paris Agreement's long-term objectives of “holding the increase in global average temperature to well below 2°C above pre-industrial levels and pursuing efforts to limit the temperature increase to 1.5°C” and “increasing the ability to adapt to the adverse impacts of climate change”.

17. The 2022-2025 Programme of Work (POW) and budget contained a results framework that facilitated implementation of MTS. The results framework specified performance indicators, baselines and targets, units of measurement, data sources for verification of achievements, and relevance to SDG indicators for UNEP sub-programmes.

18. As of December 2023, UNEP reported that it achieved expected results in all areas defined in the 2022-2025 POW and budget relating to climate action. According to the UNEP Programme Performance Report 2022-2023, the climate action sub-programme’s achievements were as shown in Table 1 below.

**Table 1: Climate action sub-programme’s achievements as of 31 December 2023**

Quantitative indicator	Key performance indicator description	Target	Attained	Percentage of achievement
(i)	Number of national, subnational and private-sector actors that adopt climate change mitigation and/or adaptation and disaster risk reduction strategies and policies with UNEP support.	131	177	184
(ii)	Amounts provided and mobilized per year in relation to the continued existing collective mobilization goal of the \$100 billion commitment through to 2025 with UNEP support:			
	(a) Amount invested by countries or institutions for climate action	\$705 million	\$772.64 million	134
	(b) Value of decarbonized assets	\$401 billion	\$497.35 billion	148
(iii)	Number of national, sub-national and private sector actors reporting under the enhanced transparency arrangements of the Paris Agreement with UNEP support.	95	107	120

19. UNEP provided evidence for the achievements reported in the Programme Performance Report including records for the achievements reported for the four performance indicators, a summary of results and data sources, and hyperlinks to relevant detailed documentation. This evidence had been validated by the Programme Performance Support Unit of the Policy and Programme Division of UNEP.

Need for UNEP to set targets for emission reduction

20. Climate change refers to long-term shifts in temperatures and weather patterns that are caused by greenhouse gases which are mainly composed of CO<sub>2</sub> and methane. Member States work towards reducing the emissions through Nationally Determined Contributions to stabilize the climate.

21. Global greenhouse gas emission trends are moving in an adverse direction. According to the UNEP Emissions Gap Report 2023, emissions reached a new record high of 57.4 GtCO<sub>2</sub>e in 2022 of which two-thirds were CO<sub>2</sub> while methane, nitrous oxide and fluorinated gases accounted for a quarter of the emissions. The report projected that after adjusting for Member States Nationally Determined Contributions to reduce emissions, there remained a gap of 22 GtCO<sub>2</sub>e to limit the climate change to the 1.5°C Paris Agreement target. Despite the significant role played by emissions in causing climate change, UNEP did not have performance indicators and targets for emission reduction in its MTS, POW and budget.

22. Nevertheless, in its climate action sub-programme, UNEP implemented projects that included expected emission reduction as outcomes in specific locations, with performance indicators and targets. For example, during the audit period, UNEP was implementing projects which were targeting to reduce emissions as shown in Table 2 below.

**Table 2: Examples of UNEP projects with emission reduction expected outcomes**

<b>Project title</b>	<b>Targeted emission reduction (in metric tons of CO2e)</b>
Livable Cities in India: Demonstrating Sustainable Urban Planning and Development through Integrated Approaches	35,917,405
Creating and Sustaining Markets for Energy Efficiency in India	37,904,820
Integrated low carbon and conservation investments in Argentinian cities	6,131,489
Promoting integrated metropolitan planning and innovative urban technology investments in Brazil	24,548,863

23. Furthermore, UNEP was reporting achievements in reductions of emissions in its annual reports. For example, in the 2023 annual report, UNEP reported that through the United Nations Programme on Reducing Emissions from Deforestation and Forest Degradation (UN-REDD), UNEP helped 17 countries to conserve and restore forests, which are crucial carbon sinks. The programme helped countries become eligible for a combined \$1.5 billion in results-based financing for forest conservation. Those efforts are also expected to reduce emissions by more than 100 million tonnes by 2026. Likewise, the 2022 annual report indicated that the UNEP-led United for Efficiency in partnership with the Association of Southeast Asian Nations worked on harmonization of lighting product standards which was “projected to save 24 terawatt-hours of electricity consumption annually and 144 terawatt-hours by 2030. This could help slash 18 million tonnes of carbon dioxide equivalent emissions annually and enable consumer savings of more than \$2 billion on electricity bills per year”.

24. At the time of the audit, UNEP was in the process of developing its new MTS which provides the opportunity for UNEP to assess the feasibility of developing performance indicators and targets that it could be working towards concerning emission reduction, as part of its results-based programme delivery and accountability. This could take into account the complexities involved such as lag time, attribution of results achieved and methodologies to be applied.

**(1) UNEP should assess the feasibility of including performance indicators and emission targets in its medium-term strategy and programme of work for review and adoption by the United Nations Environment Assembly.**

*UNEP accepted recommendation 1 and stated that it welcomed this recommendation and understood that the action required was in undertaking a feasibility assessment for the inclusion of performance indicators and emission targets in the Medium-term Strategy and the Programme of Work which are under development.*

## **B. Project implementation, monitoring and reporting**

### Project monitoring was satisfactory

25. On a quarterly basis, UNEP Executive Management reviewed the progress of project implementation across all sub-programmes/divisions using a Quarterly Business Report which highlighted the number of projects implemented, outputs, expired projects, and the average months past due date. As of 31 August 2024, the climate change programme portfolio had 162 projects with an overall budget of \$841.8 million to be implemented over multiple years, with 954 outputs and 1,002 planned activities. According to the Quarterly Business Report, 25 projects were implementing activities on target, 89 projects had missed their target by less than 5 per cent, and 48 projects missed their target by more than 5 per cent. There were 12 expired projects with a budget of \$45.1million which were on average 11 months past the

due dates. Using UNEP management's composite index score, the overall score of the sub-programme was 70 per cent against a target of 85 per cent.

26. Task managers provided justification for the 12 expired projects which included: (a) outbreak of COVID-19; (b) civil war disruptions; (c) procurement challenges; and (d) pending terminal reviews before closure of projects. The managers had requested and obtained necessary approvals for extension of the affected projects.

#### Need to expedite the commencement of project implementation

27. The Global Environment Facility (GEF) is a significant source of funding for UNEP projects. According to the UNEP 2022-2023 Programme Performance Report, at the end of 2023, UNEP had an active GEF portfolio of 415 projects in delivery or under development with a total budget of \$1.85 billion.

28. GEF monitored the timeliness of projects from the time of their approval to mid-term review submissions (which should be below four years). According to the GEF scorecard, in 2023, UNEP's achievement was 43 per cent against a global average of 57 per cent for the project portfolio.

29. OIOS' sample review of 20 GEF-funded climate action projects under implementation showed that on average, it took UNEP 282 days to accord project approval, 25 days to sign the partnership agreements with implementing partners after project approval, and 61 days to make the first disbursement to implementing partners. Particularly, the time taken for project approval and disbursement of the first instalment to implementing partners appeared excessive and needs to be reduced to expedite project implementation. Streamlining of processes and workflows could be considered to expedite project start up.

**(2) UNEP should analyze and address the root causes of delays in commencement of implementation of climate action projects to facilitate their timely implementation.**

*UNEP accepted recommendation 2 and stated that it would analyze the root causes of the delays in commencement of projects implementation, address the causes within its purview and provide evidence of remedial action taken.*

### **C. Donor relationship management**

#### Donor agreements were complied with

30. UNEP signed agreements with donors for providing project funds. Donors required UNEP to: provide progress and financial reports on time; achieve the specified expected results; and in some cases, make public acknowledgement of the support received.

31. UNEP complied with donor agreements relating to the climate action sub-programme. Funds provided for projects were used for intended purposes, progress and financial reports were provided in a timely manner, and there was evidence to support the reported achievements. In accordance with the agreements, UNEP also publicly acknowledged the donors that supported its projects.



## D. Management of implementing partners

### Documentation on due diligence assessments was not available

32. UNEP partnership policy and procedures requires due diligence to be conducted before selection of implementing partners. The due diligence assessments cover the partner's legal status and governance, financial and administrative capacity, technical capacity, and alignment with United Nations values. Due diligence serves to assure transparency in selection. It is conducted by the concerned UNEP staff and reviewed by the UNEP Partnership Committee.

33. Documentation for the due diligence conducted on a selected sample of 33 implementing partners pertaining to the climate change sub-programme was not available during the audit. It was therefore not possible for OIOS to review the adequacy of the due diligence conducted by UNEP.

**(3) UNEP should ensure that due diligence assessments are performed and documented in all cases as required by the applicable policy and procedures.**

*UNEP accepted recommendation 3 and stated that it will ensure that the due diligence assessment will be conducted and documented in compliance with the updated UNEP Partnership Policy to the applicable extent.*

### Payments to implementing partners were based on deliverables

34. UNEP's agreements with implementing partners provide schedules and timelines for payments to partners. Initial payments are made upon signature and subsequent payments upon delivery of expected deliverables, progress and financial reports. OIOS' review of 77 partnership agreements amounting to \$186 million showed that payments to partners were based on agreed terms and expected deliverables.

### Audited financial statements had been submitted by partners in most cases

35. The UNEP Programme and Project Management Manual 2023 requires written agreements to be signed for agreements involving disbursements above \$200,000. A key requirement is that implementing partners should submit audited financial statements every financial year.

36. Twenty-six out of 29 implementing partners (90 per cent) reviewed by OIOS had complied with the requirement to submit audited financial statements, except for three. In three cases involving a total of \$16.9 million that did not have audited financial statements, only the initial payments totaling \$4.3 million had been disbursed to the partners upon signature of the agreements. UNEP provided an update on the situation pertaining to these three cases explaining the efforts underway to obtain the annual financial statements from these partners. In view of the action taken by UNEP, OIOS did not make a recommendation on this aspect.

### Need to address procurement delays with implementing partners

37. UNEP's agreements with implementing partners require partners to procure goods and services in accordance with the United Nations procurement guidelines which are based on four principles: (i) best value for money; (ii) accountability, integrity and transparency; (iii) fairness and effective competition; and (iv) best interest of the Organization.

38. There were delays in procurement that hampered timely project implementation. OIOS' review of progress reports showed that procurement was one of the main reasons for delayed implementation of the following projects:

(a) The Cook Islands project for enhancing climate information and knowledge services for resilience in five island countries of the Pacific Ocean with a budget of \$5.4 million. The agreement was signed on 20 October 2021 for a duration of five years. However, as of 30 June 2024 (32 months after commencement), the overall implementation rate was at 38 per cent which was attributed to delays in procurement, among other reasons. The procurement process was disrupted by challenges within the national procurement ecosystem, and the government introduced a new procurement policy which required staff to be re-trained particularly in relation to review and approval of procurement packages and legal drafting of supplier contracts. These challenges resulted in lengthened timeframes for procurement action.

(b) Regional Integrated Multi-Hazard Early Warning System for Africa and Asia for enhancing early warning systems to build greater resilience to hydro-meteorological hazards in Timor-Leste with a budget of \$3.9 million. The agreement was signed on 30 June 2022 for a duration of five years but as of 30 June 2024 (24 months after commencement), the overall implementation rate was only 23 per cent which was attributed mainly to delays in procurement. There was poor response from the bidders and the procurement exercise had to be repeated, resulting in delayed project implementation.

(c) The East Africa Community project for adapting to climate change in Lake Victoria Basin with a budget of \$4.6 million. The agreement was signed on 20 February 2018 for a duration of two years ending 31 March 2020. The project had two no-cost extensions up to 27 December 2022 and was delayed by 33 months due to delays in procurement, among other reasons. The implementing partner faced challenges related to the introduction of new national level financial and procurement systems for Uganda and Tanzania which caused delays in execution of project activities.

(d) The Government of Laos project of \$11.5 million for its Ministries of Finance, Natural Resources and Environment. The agreement for building resilience of urban populations with ecosystems-based solutions was signed on 2 December 2019 for a duration of five years. However, according to the Annual Performance Report for 2023, the overall progress was only at 26 per cent as of December 2023. The implementing partner faced challenges related to institutional changes which caused procurement delays.

39. Delays in procurement hamper timely project implementation and realization of expected results and benefits. Therefore, proactive action is required to mitigate the related risks.

**(4) UNEP should strengthen its mechanisms for engagement with implementing partners to proactively address procurement delays that could impair the timely implementation of its projects on climate action.**

*UNEP accepted recommendation 4 and stated that it will strengthen its mechanisms for engagement with implementing partners based on its revised/replaced Partnership Policy and its procedures.*

## **E. Evaluations and management reviews**

### Need for planning for evaluations and management reviews

40. UNEP's evaluation policy defines evaluation as "a systematic and discrete process, as objective as possible, to determine relevance, efficiency, effectiveness, impact and/or sustainability of any element of a programme's performance relative to its mandate or objectives." The policy seeks to increase transparency,

coherence and efficiency in generating and using evaluative knowledge for organizational learning and effective management for results to support accountability.

41. UNEP's Evaluation office evaluated UNEP sub-programmes over a six-year period. Project-level performance assessments were usually performed at the midpoint (mid-term evaluation), at the end of project implementation (terminal evaluation), or within Divisions and Regional Offices (management-led reviews). All approved projects with a budget over \$500,000 were to undergo independent evaluations.

42. UNEP's Evaluation Office conducted an evaluation of the climate action sub-programme for the period 2014 to 2023 and the final report was issued in August 2024. As of 31 August 2024, the climate action sub-programme had 162 projects with an overall budget of \$841.8 million. Of these, 127 projects had a budget over \$500,000 and were therefore required to be evaluated.

43. There was no adequate mechanism for planning and monitoring the evaluation and management reviews of the climate action projects. Information was not readily available on which projects were not due or overdue for evaluation/management review. According to the GEF review score card for 2023, UNEP had performed timely evaluation for only 9 per cent of completed projects against a global average of 62 per cent.

**(5) UNEP should develop a plan and monitoring mechanism for timely evaluation and management review of climate action projects in accordance with its evaluation policy.**

*UNEP accepted recommendation 5 and stated that it will ensure that a proper plan and monitoring mechanism is developed and provided as evidence for timely evaluations and management reviews of climate action projects.*

#### **IV. ACKNOWLEDGEMENT**

44. 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.

Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the climate action sub-programme at the United Nations Environment Programme

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	UNEP should assess the feasibility of including performance indicators and emission targets in its medium-term strategy and programme of work for review and adoption by the United Nations Environment Assembly.	Important	O	Receipt of a feasibility assessment for inclusion of performance indicators and emission targets in UNEP's Medium-Term Strategy and the Programme of Work.	31/01/2026
2	UNEP should analyze and address the root causes of delays in commencement of implementation of climate action projects to facilitate their timely implementation.	Important	O	Receipt of evidence that UNEP has analyzed the root causes of delays within its control in commencement of projects.	31/01/2026
3	UNEP should ensure that due diligence assessments are performed and documented in all cases as required by the applicable policy and procedures.	Important	O	Receipt of documentation confirming that due diligence is being conducted in accordance with the revised UNEP partnership policy.	31/01/2026
4	UNEP should strengthen its mechanisms for engagement with implementing partners to proactively address procurement delays that could impair the timely implementation of its projects on climate action.	Important	O	Receipt of evidence that UNEP has strengthened its mechanisms for engagement of implementing partners to proactively address procurement delays based on its revised/replaced Partnership Policy and its procedures.	31/01/2026
5	UNEP should develop a plan and monitoring mechanism for timely evaluation and management review of climate action projects in accordance with its evaluation policy.	Important	O	Receipt of evidence of a plan and monitoring mechanism for evaluation and management reviews of climate action projects.	31/01/2026

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

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

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of the climate action sub-programme at the United Nations Environment Programme

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 assess the feasibility of including performance indicators and emission targets in its medium-term strategy and programme of work for review and adoption by the United Nations Environment Assembly.	Important	YES	Sub Programme Coordinator Climate change	31/01/2026	UNEP welcomes this recommendation and understands that the action required is in undertaking a feasibility assessment for the inclusion of performance indicators and emission targets in the Medium-term Strategy and the Programme of Work which are under development.
2	UNEP should analyze and address the root causes of delays in commencement of implementation of climate action projects to facilitate their timely implementation.	Important	YES	Climate Change Division Deputy Director	31/01/2026	UNEP accepts the recommendation to analyze the root causes of the delays in commencement of projects implementation and address the causes within its purview. UNEP will also provide evidence of the remedial action taken within its control.
3	UNEP should ensure that due diligence assessments are performed and documented in all cases as required by the applicable policy and procedures.	Important	YES	Director Corporate Services Division	31/01/2026	UNEP accepts the recommendation to ensure that the due diligence assessment is conducted and documented in compliance with the updated 'UNEP Partnership Policy' to the applicable extent.
4	UNEP should strengthen its mechanisms for engagement with implementing partners to proactively address procurement delays that could impair the	Important	YES	Director Corporate Services Division	31/01/2026	UNEP accepts the recommendation to ensure strengthening of its mechanisms for engagement with implementing partners based on its revised/replaced Partnership Policy and its procedures.

<sup>1</sup> 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.

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

## Management Response

## Audit of the climate action sub-programme at the United Nations Environment Programme

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	timely implementation of its projects on climate action.					
5	UNEP should develop a plan and monitoring mechanism for timely evaluation and management review of climate action projects in accordance with its evaluation policy.	Important	YES	Director Evaluation Office	31/01/2026	UNEP accepts the recommendation to ensure that a proper plan and monitoring mechanism is developed and provided as evidence for timely evaluations and management reviews of climate action projects.