



INTERNAL AUDIT DIVISION

REPORT 2016/036

Audit of the United Nations Environment Programme Disasters and Conflicts Subprogramme

Overall results relating to effective implementation of the Disasters and Conflicts Subprogramme were initially assessed as partially satisfactory. Implementation of seven important recommendations remains in progress.

FINAL OVERALL RATING: PARTIALLY
SATISFACTORY

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AUDIT REPORT

Audit of the United Nations Environment Programme Disasters and Conflicts Subprogramme

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) Disasters and Conflicts Subprogramme.
2. In accordance with its mandate, OIOS provides assurance and advice on the adequacy and effectiveness of the United Nations internal control system, the primary objectives of which are to ensure (a) efficient and effective operations; (b) accurate financial and operational reporting; (c) safeguarding of assets; and (d) compliance with mandates, regulations and rules.
3. The UNEP Governing Council 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.
4. According to its Medium Term Strategy 2014-2017, 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.
5. The objective of the Disasters and Conflicts Subprogramme was to promote a transition within countries to sustainable use of natural resources and reduction of environmental degradation to protect human well-being from the environmental causes and consequences of disasters and conflicts. In this regard, UNEP was expected to improve the capacity of countries to use natural resources and environmental management to: (a) prevent and reduce the risk of disasters and conflicts; and (b) support sustainable recovery from disasters and conflicts.
6. The Division of Environment Policy and Implementation (DEPI) of UNEP has the responsibility for coordinating the Disasters and Conflicts Subprogramme. According to the biennial programme of work and budget for 2014-2015, the Subprogramme had a budget of \$42.3 million including 61 posts across UNEP divisions. A significant part of the budget was with DEPI which had \$26.8 million (64 per cent) and the Division of Regional Cooperation which had \$8.8 million (21 per cent). The remaining \$6.7 million (15 per cent) was taken up by four other divisions, namely, the Division of Early Warning and Assessment, the Division of Communication and Public Information, Division of Environmental Law and Conventions, and the Division of Technology, Industry and Economics. The planned activities were financed by extrabudgetary funding (\$22.2 million or 53 per cent), the Environment Fund (\$17.9 million or 42 per cent), and the regular budget (\$2.2 million or 5 per cent).
7. Comments provided by UNEP are incorporated in italics.

II. OBJECTIVE AND SCOPE

8. The audit was conducted to assess the adequacy and effectiveness of UNEP governance, risk management and control processes in providing reasonable assurance regarding the **effective implementation of the Disasters and Conflicts Subprogramme in UNEP**.

9. The audit was included in the OIOS 2015 risk-based work plan for UNEP in view of the risks associated with the Subprogramme which could potentially affect the implementation of the UNEP mandate.

10. The key controls tested for the audit were: (a) programme and project management; and (b) regulatory framework. For the purpose of this audit, OIOS defined these key controls as follows:

(a) **Programme and project management** - controls that provide reasonable assurance that UNEP effectively and efficiently administered the Subprogramme.

(b) **Regulatory framework** - controls that provide reasonable assurance that policies and procedures: (i) exist to guide the operations of the Subprogramme; (ii) are implemented effectively; and (iii) ensure the reliability and integrity of financial and operational information.

11. The key controls were assessed for the control objectives shown in Table 1. Certain control objectives (shown in Table 1 as “Not assessed”) were not relevant to the scope defined for this audit.

12. OIOS conducted the audit from October 2015 to February 2016. The audit covered the period from January 2014 to November 2015.

13. While the Disasters and Conflicts Subprogramme was implemented in six divisions of UNEP, the audit focused on reviewing activities in DEPI which accounted for 64 per cent of the Subprogramme’s budget and had the responsibility for leadership and coordination. In particular, the audit focused on activities in the UNEP Post-conflict and Disaster Management Branch (PCDMB) which accounted for most activities and resources relating to the Subprogramme. The audit was conducted at UNEP Headquarters in Nairobi (Kenya) and field visits were conducted to PCDMB offices in Geneva (Switzerland) and Khartoum (Sudan).

14. The audit team conducted an activity-level risk assessment to identify and assess specific risk exposures, and to confirm the relevance of the selected key controls in mitigating associated risks. Through interviews, analytical reviews and tests of controls, OIOS assessed the existence and adequacy of internal controls and conducted necessary tests to determine their effectiveness.

III. AUDIT RESULTS

15. The UNEP governance, risk management and control processes examined were **partially satisfactory**¹ in providing reasonable assurance regarding the **effective implementation of the Disasters and Conflicts Subprogramme in UNEP**. OIOS made seven recommendations to address issues identified in this audit.

¹ A rating of “**partially satisfactory**” means that important (but not critical or pervasive) deficiencies exist 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.

16. Disasters and Conflicts Subprogramme activities were being implemented in accordance with the strategic framework and approved UNEP programme of work and budget for 2014-2015. However, there was need to: (a) develop and implement a project risk management framework and related tools; (b) set up performance indicators for resource mobilization; (c) address delays in the review of project documents and partnership proposals; (d) ensure timely financial closure of projects; and (e) assess the adequacy of the existing arrangements for administrative support to the UNEP Office in Sudan.

17. The initial overall rating was based on the assessment of key controls presented in Table 1 below. The final overall rating is **partially satisfactory** as implementation of seven important recommendations remains in progress.

Table 1: Assessment of key controls

Business objective	Key controls	Control objectives			
		Efficient and effective operations	Accurate financial and operational reporting	Safeguarding of assets	Compliance with mandates, regulations and rules
Effective implementation of the Disasters and Conflicts Subprogramme in UNEP	(a) Programme and project management	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
	(b) Regulatory framework	Partially satisfactory	Partially satisfactory	Not assessed	Partially satisfactory
FINAL OVERALL RATING: PARTIALLY SATISFACTORY					

A. Programme and project management

Activities were performed in accordance with the approved work plan and budget

18. UNEP implemented the Disasters and Conflicts Subprogramme activities based on the work plans and budget approved by the United Nations Environment Assembly. The Environment Assembly reviewed and approved the UNEP budget and programme of work on a biennial basis. The programme of work contained the expected accomplishments and indicators of achievement to be used to measure and report the actual performance.

19. The UNEP programme of work and budget for 2014-2015 had two expected accomplishments: (a) improve the capacity of countries to use natural resources and environmental management to prevent and reduce the risk of natural and man-made disasters; and (b) improve the capacity of countries to use natural resources and environmental management to support sustainable recovery from natural and man-made disasters.

20. OIOS review indicated that the activities relating to the Disasters and Conflicts Subprogramme were generally performed in accordance with the approved work plan and budget.

Risks needed to be systematically identified, evaluated and managed throughout the project cycle

21. The UNEP Programme Manual (March 2013) required project managers to analyze, monitor, and manage project risks on a regular basis during the project cycle. This involved maintenance of risk logs

as a basis for risk monitoring and management responses. Project managers were required to assess whether: (i) the identified risks had changed or become outdated; (ii) new risks had emerged; and (iii) the planned management responses needed to be modified. Whereas some project proposal documents captured the project risks and the required responses, they were not reported upon in progress reports or final reports. Since risk logs were not maintained, there was no systematic risk management mechanism in place to ensure timely response to emerging risks. For example, the implementation of Umoja (the United Nations enterprise resource planning solution) brought about significant risks and challenges in project implementation which were not adequately anticipated and addressed. This resulted in delays in payments to partners, as was the case with some projects in Sudan, which delayed project implementation.

22. UNEP staff explained that they used the Programme Information Management System (PIMS) to monitor project, Subprogramme and corporate risks, challenges faced and corrective actions to be taken in the project implementation. OIOS confirmed that PIMS had the capability to support risk management but noted that data in the system was not up to date. Moreover, PIMS was not being used for managing project risks effectively.

23. Adoption and implementation of a risk management framework and the related tools could strengthen UNEP's ability to more effectively manage risks and meet its goals and objectives.

(1) UNEP should adopt and implement a systematic risk management process to enhance its ability to manage the risks relating to its projects and ensure that they meet the intended goals and objectives.

UNEP accepted recommendation 1 and stated that PIMS had capabilities to support risk management but the data in the system was not up to date because the relevant data was in Umoja and there was no link between Umoja and PIMS. Following the implementation of the Umoja-based project management system (which was expected to start operating in 2017), UNEP would be able to implement this recommendation. Recommendation 1 remains open pending the implementation of a systematic risk management process.

Performance indicators needed to be developed for resource mobilization efforts

24. The Disasters and Conflicts Subprogramme mobilized significant amounts of resources to implement programme activities. In the biennium 2014-2015, UNEP expected to finance the Subprogramme mainly through extrabudgetary funding (\$22.2 million or 53 per cent) and the Environment Fund (\$17.9 million or 42 per cent).

25. According to the UNEP Funding Strategy, Member States committed (in Rio in June 2012 and later at the United Nations General Assembly and the UNEP Governing Council) to strengthen UNEP and provide secure, stable, adequate and increased financial resources (termed SSAIFR). The SSAIFR future for UNEP was structured along the following principles: (a) a shift towards increased un-earmarked funding; (b) a widened base for contributions; (c) more partnerships that catalyze resources and results at global, regional and national levels; (d) increased return on investment; and (e) accountability and communication. However, there were no specific and measurable performance indicators developed to manage actual performance in each of the five areas identified as critical for SSAIFR.

26. The Resource Mobilization Strategy for Disasters and Conflicts (April 2011) served as a framework or basis upon which specific fundraising activities were conducted for themes and projects across the Subprogramme. This strategy focused on four cornerstones: (a) maintaining and enhancing relations with bilateral donors; (b) strengthening and diversifying the relationship with the European

Union; (c) leveraging humanitarian funding mechanisms; and (d) considering multilateral sources and non-traditional donors. Likewise, there were no specific and measurable performance indicators to assess the performance of the resource mobilization strategy in these four critical areas.

27. UNEP policies and procedures on resource mobilization did not have performance measurement and evaluation mechanisms and there were no performance indicators for areas that resource mobilization efforts focused on. Moreover, there were no clear responsibilities and targets for which staff would be held accountable in implementing the resource mobilization efforts.

28. UNEP stated that it was in the process of developing resource mobilization strategies for each subprogramme that would have clear roles for specific staff.

29. The lack of specific and measurable performance indicators for resource mobilization efforts could result in UNEP being unable to secure the funding needed to implement priority activities.

(2) UNEP should expedite the development of performance indicators and assignment of clear responsibilities and targets for staff to ensure accountability in the implementation of resource mobilization efforts.

UNEP accepted recommendation 2 and stated that it was developing resource mobilization strategies for each subprogramme which would specify clear roles and responsibilities for staff, with associated targets. This builds on an existing resource mobilization strategy for the subprogrammes. Recommendation 2 remains open pending receipt of a resource mobilization strategy for the Disasters and Conflicts Subprogramme with clear roles, responsibilities and targets for staff.

Delays in project document review needed to be addressed

30. There were delays in the review of project documents. The UNEP project review and approval process involved communication among project managers, Division Directors, the Office for Operations, the Project Review Committee and the Deputy Executive Director and took up to 17 months in exceptional cases. For example, there were five projects (three in Sudan and two in Haiti) whose review and approval process took 4 to 17 months. The Wadi el Ku Catchment Management Project in Sudan (for \$8 million) took 17 months to be cleared as the review and approval was done after three Project Review Committee meetings. There were no benchmarks for the project review process to ensure timeliness.

31. Delays in the project review process could adversely impact the ability of UNEP to implement projects in a timely manner, especially in disaster and conflict situations.

(3) UNEP should set up benchmarks and ensure timely review of project documents in order to facilitate timely implementation of projects.

UNEP accepted recommendation 3 and stated that it was revising its project approval processes to integrate and mainstream the management of its Global Environment Facility and Programme of Work project cycles and have, inter alia, a more streamlined project review process. UNEP would set up the requested benchmarks in the mentioned revision. Recommendation 3 remains open pending receipt of the benchmarks established for the project approval process.

Need for a fast track mechanism for review and approval of disaster and conflict projects

32. In the Disasters and Conflicts Subprogramme, UNEP supported countries to enhance their capacity on the use of natural resources and environmental management to prevent and reduce the risk of disasters and conflicts, and also to support sustainable recovery from disasters and conflicts.

33. By their nature, some disasters and conflicts evolve rapidly and hence call for rapid responses. OIOS observed during discussions with key staff in PCDMB that UNEP administrative procedures did not timely and effectively support urgent interventions. For example, when the earthquake took place in Nepal in 2015, PCDMB did not have quick access to resources to timely mobilize and assess the environmental impact of the disaster due to lack of a fast track mechanism. The Division of Technology, Industry and Economics, in Paris (France), provided initial resources for PCDMB to initiate a disaster project in Nepal.

34. Administrative delays in setting up, review and approval of disaster related projects could limit the effectiveness of interventions by UNEP in supporting countries in need. This could adversely impact on the reputation of the Organization.

(4) UNEP should set up a fast track mechanism for initiation, review and approval of disaster and conflict projects in order to enhance the effectiveness of its interventions.

UNEP accepted recommendation 4 and stated that a fast track mechanism was under development. Recommendation 4 remains open pending receipt of details of a fast track mechanism for approval of disaster and conflict projects.

B. Regulatory framework

Partnerships were established in accordance with policy and procedures

35. PCDMB generally established and managed partnerships in accordance with the UNEP partnership policy and procedures dated 21 October 2011. Partnerships were established to support the implementation of activities contained in approved project documents.

36. OIOS reviewed 12 out of 55 partnership agreements for the period 1 January 2014 to 31 October 2015 and noted that UNEP: (i) conducted and documented due diligence to identify partners; (ii) reviewed proposals to select partners; and (iii) used appropriate templates to establish partnerships. In accordance with signed agreements, UNEP paid partners in instalments upon: signing of agreements, delivery of expected outputs, and submission of progress and financial reports. In addition, the UNEP Office in Sudan maintained evidence of achievement of deliverables as reported by partners. Therefore, OIOS concluded that UNEP managed its partnerships satisfactorily during the period under review.

Partnership cooperation agreements needed to be cleared in a timely manner

37. The UNEP Partnerships Committee reviewed all partnerships involving more than \$200,000 to ensure a UNEP-wide consideration of risks and opportunities involved. The Committee was composed of four to six senior staff members of UNEP that included the Office for Operations and the Thematic/Sub-Programme Coordinator.

38. UNEP took nearly five months to review and clear two proposals by PCDMB for partnerships to be established for Disasters and Conflicts Subprogramme projects in Sudan. The proposals to implement a project in Natural Resources and Peace Building in Darfur and Kordofan were initiated on 16 March 2015 and were cleared on 6 August 2015. Since the amounts involved were above \$200,000, the Partnership Committee was involved in the review process. The Committee's procedures required a quorum at its meetings to review proposals. The absence of key members and the lack of quorum held up the Committee's deliberations and delayed the process. There were no benchmarks for review of partnership proposals by the Committee.

39. Delays in reviewing and clearing proposals of partners delayed project implementation and may have a negative impact on the reputation of UNEP with stakeholders including donors.

(5) UNEP should set up benchmarks for review of proposals for partnerships and ensure that proposals are reviewed and cleared in a timely manner.

UNEP accepted recommendation 5 and stated that its Partnership Policy and Procedures were scheduled for revision in 2016. Inter alia, this exercise would look at ways to create such benchmarks and ensure the more timely review of partnership proposals. Recommendation 5 remains open pending revision of UNEP Partnership Policy and Procedures including benchmarks for review and clearance of partnership proposals.

Financial closure of projects needed to be timely

40. The UNEP Programme Manual (2013) requires that projects should be financially closed no more than 24 months after the date of operational completion or project termination.

41. As of 31 October 2015, 31 out of 36 projects that were operationally closed in PCDMB were still awaiting administrative and financial closure beyond the 24-month limit. These projects were overdue for closure for up to 12 years and their average age was 4.5 years.

42. Delays in closing projects could result in: (a) tied up resources not being reprogrammed to other projects; (b) additional administrative effort for staff to review and resolve inquiries; and (c) the perception that UNEP is unable to deliver its projects in a timely manner.

(6) UNEP should ensure prompt financial closure of all projects in accordance with the provisions of the Programme Manual.

UNEP accepted recommendation 6 and stated that clearing the backlog of open projects was an ongoing priority for UNEP. DEPI was hiring a dedicated P-4 level consultant with a one year remit for financial closure of outstanding projects in the Division. This person was expected to start in June 2016 and to have completed the financial closure of the long-standing projects (those open for more than 12 months) by June 2017. Recommendation 6 remains open pending financial closure of the long outstanding projects.

Administrative arrangements for supporting the Sudan field office needed to be reviewed

43. The United Nations Development Programme (UNDP) supported the UNEP Office in Sudan for its administrative needs. This was under a global memorandum of understanding (MOU) between United Nations organizations in Sudan that was signed in September 2014 for provision of common services. This was part of a joint initiative by United Nations organizations to achieve economies of scale to

minimize costs. Under a related service level agreement (SLA), UNDP provided UNEP with services such as human resources, procurement, travel, protocol, customs, financial and administration, and information and communications technology.

44. The MOU provided for periodic review and monitoring of the delivery of services. The service arrangements were to be reviewed at any time upon the agreement of not less than half of the service users. At a minimum, one review was to be undertaken each calendar year. According to the SLA, the annual performance monitoring and quality assurance would collect client feedback in order to: (i) measure timeliness, quality and responsiveness of provision of services; (ii) identify clients' evolving needs; (iii) spot bottlenecks and other obstacles; and (iv) agree on solutions to address such problems.

45. Given the significant volume of UNEP activities in Sudan, and the fact that UNEP and UNDP offices were not co-located, it was not always feasible for UNEP to receive the services in a timely manner.

46. At the time of the audit (February 2016), UNEP was securing funding of \$15 million for a project on adaptation for environment and climate resilience in Sudan. This project, together with other projects already under implementation, could require a significant amount of administrative support. Therefore, it was important for UNEP to review its administrative needs to assure that UNDP would provide the required services satisfactorily. In the event that this assurance could not be obtained, UNEP may need to explore alternative arrangements. Inadequate administrative support could lead to ineffective and inefficient implementation of projects, thereby resulting in non-achievement of key goals and objectives.

(7) UNEP should assess the adequacy of the existing arrangements for administrative support for the UNEP Office in Sudan and take remedial measures as necessary.

UNEP accepted recommendation 7 and stated that it will assess the administrative support in place for the UNEP Office in Sudan. However, there was no plan approved by UNEP's governing body to open up new country programme offices, especially considering the current financial situation. Recommendation 7 remains open pending completion of an assessment of the adequacy of the existing arrangements for administrative support for the UNEP Office in Sudan.

IV. ACKNOWLEDGEMENT

47. 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 Disasters and Conflicts Subprogramme

Recom. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNEP should adopt and implement a systematic risk management process to enhance its ability to manage the risks relating to its projects and ensure that they meet the intended goals and objectives.	Important	O	Implementation of a systematic risk management process.	31 December 2017
2	UNEP should expedite the development of performance indicators and assignment of clear responsibilities and targets for staff to ensure accountability in the implementation of resource mobilization efforts.	Important	O	Development of a resource mobilization strategy for the Disasters and Conflicts Subprogramme with clear roles, responsibilities and targets for staff.	31 December 2017
3	UNEP should set up benchmarks and ensure timely review of project documents in order to facilitate timely implementation of projects.	Important	O	Establishment of benchmarks for the project approval process.	31 December 2016
4	UNEP should set up a fast track mechanism for initiation, review and approval of disaster and conflict projects in order to enhance the effectiveness of its interventions.	Important	O	Establishment of a fast track mechanism for approval of disaster and conflict projects.	31 December 2016
5	UNEP should set up benchmarks for review of proposals for partnerships and ensure that proposals are reviewed and cleared in a timely manner.	Important	O	Revision of UNEP Partnership Policy and Procedures including benchmarks for review and clearance of partnership proposals.	31 July 2017
6	UNEP should ensure prompt financial closure of all projects in accordance with the provisions of the Programme Manual.	Important	O	Financial closure of the long outstanding projects.	30 June 2016
7	UNEP should assess the adequacy of the existing arrangements for administrative support for the UNEP Office in Sudan and take remedial measures as necessary.	Important	O	Completion of an assessment of the adequacy of the existing arrangements for administrative support for the UNEP Office in Sudan.	31 December 2016

¹ 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.

² 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.

³ C = closed, O = open

⁴ Date provided by UNEP in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of the United Nations Environment Programme Disasters and Conflicts Subprogramme

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNEP should adopt and implement a systematic risk management process to enhance its ability to manage the risks relating to its projects and ensure that they meet the intended goals and objectives.	Important	Yes	Director, Office for Operations	31 December 2017	As OIOS has noted, UNEP does have a system (i.e., PIMS) which has the capabilities to support risk management but, also as noted by OIOS, the data in the system is not up to date. This is due to the fact that the relevant data is in UMOJA and there is no link between UMOJA and PIMS. Following the implementation of the UMOJA-based project management system (which is expected to start operating in 2017), UNEP will be able to implement this recommendation.
2	UNEP should expedite the development of performance indicators and assignment of clear responsibilities and targets for staff to ensure accountability in the implementation of resource mobilization efforts.	Important	Yes	Sub- Programme Coordinator	31 December 2017	UNEP is currently developing resource mobilization strategies for each subprogramme. These strategies will specify clear roles and responsibilities for staff, with associated targets. This builds on an existing resource mobilization strategy for the subprogrammes.
3	UNEP should set up benchmarks and ensure timely review of project documents in order to facilitate timely implementation of projects.	Important	Yes	Director, Office for Operations	31 December 2016	UNEP is currently revising its Project Approval Processes in order to integrate and mainstream the management of UNEP's GEF and PoW project cycles and have, inter alia, a more streamlined project

¹ 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.

² 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.

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Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						review process. UNEP will set up the requested benchmarks in the mentioned revision.
4	UNEP should set up a fast track mechanism for initiation, review and approval of disaster and conflict projects in order to enhance the effectiveness of its interventions.	Important	Yes	Director, Division of Environmental Policy Implementation	31 December 2016	This is under development
5	UNEP should set up benchmarks for review of proposals for partnerships and ensure that proposals are reviewed and cleared in a timely manner.	Important	Yes	Director, Office for Operations	31 July 2017	UNEP's Partnership Policy and Procedures are scheduled for revision in 2016. Inter alia this exercise will look at ways to create such benchmarks and ensure the more timely review of partnership proposals.
6	UNEP should ensure prompt financial closure of all projects in accordance with the provisions of the Programme Manual.	Important	Yes	Director, Division of Environmental Policy Implementation	30 June 2017	Clearing the backlog of open projects is an ongoing priority for UNEP. DEPI is hiring a dedicated P4 level consultant with a one year remit on financial closure of outstanding DEPI projects. This person is expected to start in June 2016 and have completed the financial closure of the long-standing projects (i.e., those open for more than 12 months) by June 2017.

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7	UNEP should assess the adequacy of the existing arrangements for administrative support for the UNEP Office in Sudan and take remedial measures as necessary.	Important	Yes	Operations Manager, PCDMB	31 December 2016	UNEP will assess the administrative support in place for the UNEP Office in Sudan. However, there is no plan approved by UNEP's governing body to open up new country programme offices, especially considering the current financial situation.
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