

INTERNAL AUDIT DIVISION

REPORT 2024/036

Audit of the United Nations
Environment Programme secretariat of
the Convention on the Conservation of
Migratory Species of Wild Animals

Some aspects of financial management, project management and evaluation need to be strengthened

25 July 2024 Assignment No. AA2024-220-01

Audit of the United Nations Environment Programme secretariat of the Convention on the Conservation of Migratory Species of Wild Animals

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) secretariat of the Convention on the Conservation of Migratory Species of Wild Animals (CMS) and secretariats of related agreements. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the provision of secretariat services to CMS. The audit covered the period from January 2021 to December 2023 and included a review of: (a) implementation of Conference of the Parties (COP) and Meetings of the Parties (MOP) decisions; (b) financial management; (c) project implementation and monitoring; (d) partnership management; and (e) evaluation.

The audit showed that some aspects of financial management, project management and evaluation need to be strengthened.

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

- Ensure that complete and accurate documentation for meetings and conferences is provided on time in line with the existing Rules and Procedures for Meetings of the Conference of Parties and its subsidiary bodies;
- Develop an action plan to increase the number of Parties by 2032, in support of the target in the Samarkand Plan 2024-2032:
- Explore the payment options for the unpaid contributions in consultation with UNEP and communicate them to the concerned Parties;
- Collaborate with UNEP to implement the Enterprise Risk Management and Internal Control Policy to systematically manage risks and strengthen internal controls; and
- In consultation with the UNEP Evaluation Unit, assess the necessity and scope of an evaluation policy.

The CMS secretariat accepted the recommendations and has agreed to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of the United Nations Environment Programme secretariat of the Convention on the Conservation of Migratory Species of Wild Animals

I. BACKGROUND

- 1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) secretariat of the Convention on the Conservation of Migratory Species of Wild Animals (CMS) and the secretariats of related agreements.
- 2. CMS is an environmental treaty of the United Nations that provides a global platform for the conservation and sustainable use of migratory animals and their habitats. CMS brings together the States through which migratory animals pass (the Range States), and lays the legal foundation for internationally coordinated conservation measures throughout the migratory range. As of 31 December 2023, the Convention had 133 Parties.
- Also known as the Bonn Convention, CMS acts as a framework convention, providing for separate, international legally binding instruments and other agreements among states through which migratory species pass. There are seven legally binding agreements and 19 non-binding Memoranda of Understanding (MOU) under the CMS framework, several of which are supported by the CMS secretariat while others have separate secretariats. These included: (i) the Agreement on the Conservation of African-Eurasian Migratory Waterbirds (AEWA); (ii) the Agreement on the Conservation of Populations of European Bats (EUROBATS); (iii) the Agreement on the Conservation of Small Cetaceans of the Baltic, North East Atlantic, Irish and North Seas (ASCOBANS); (iv) the MOU on the Conservation of Migratory Birds of Prey in Africa and Eurasia; (v) the MOU on the Conservation and Management of Dugongs; (vi) the MOU on the Conservation of Migratory Sharks; and (vii) the MOU on the Conservation and Management of Marine Turtles and their Habitats of the Indian Ocean and South-East Asia.
- 4. The Conference of the Parties (COP) is the decision-making organ of CMS, while the Meetings of the Parties (MOP) is the decision-making organ for CMS-related agreements. The Meetings of the Signatories (MOS) makes decisions for the CMS MOUs. The COP meets every three years. In between the COP meetings, the COP's Standing Committee plays a policy and oversight role and the Scientific Council offers scientific advice, including identifying research and conservation priorities. The 14th Meeting of the COP (COP14) took place in Samarkand, Uzbekistan, from 12 to 17 February 2024.
- 5. Article IX paragraph 2 of the Convention stipulates that the secretariat is provided by the Executive Director of UNEP. According to Article IX, the functions of the CMS secretariat are to: (a) organize and service meetings of the COP, the Scientific Council, and the Standing Committee; (b) promote and support the development of Agreements; (c) stimulate and supervise research and conservation projects; (d) promote the exchange of information between the Parties; and (e) liaise with international governmental and non-governmental organizations.
- 6. The conservation of migratory species and their habitats is essential for achieving the Sustainable Development Goals (SDGs). This conservation mainly contributes to SDG 14 Life below Water and SDG 15 Life on Land. Other contributions relate to SDG 1 No Poverty, SDG 2 Zero Hunger, SDG 3 Good Health and Well-being, SDG 5 Gender Equality, SDG 8 Decent Work and Economic Growth, SDG 9 Industry, Innovation and Infrastructure, SDG 12 Responsible Consumption and Production, SDG 13 Climate Action and SDG 17 Partnerships for the Goals.

- 7. The CMS secretariat is based in Bonn, Germany and has an out-posted office in Abu Dhabi, United Arab Emirates. As of 19 March 2024, the secretariat had 30 staff, and three posts were vacant. Also based in Bonn, the AEWA, EUROBATS and ASCOBANS secretariats had 12, four and two staff, respectively.
- 8. The core budgets for the secretariats for the years 2021-2023 are summarized in Table 1 below.

Table 1: Core budgets of the secretariats for 2021-2023 in Euros (€)

Secretariat	2021	2022	2023	Total
CMS	2,748,047	2,803,009	3,200,691	8,751,747
AEWA	1,182,644	1,089,988	1,045,502	3,318,134
EUROBATS	473,696	500,251	510,195	1,484,142
ASCOBANS	219,515	228,373	228,202	676,090

9. Comments provided by UNEP are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

- 10. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the provision of secretariat services to CMS.
- 11. This audit was included in the 2024 risk-based work plan of OIOS due to the risk that potential weaknesses in the provision of secretariat services to the Convention could adversely affect its operations.
- 12. OIOS conducted this audit from February to May 2024. The audit covered the period from January 2021 to December 2023. Based on an activity-level risk assessment, the audit covered risk areas which included: (a) implementation of COP and MOP decisions; (b) financial management; (c) project implementation and monitoring; (d) partnership management; and (e) evaluation.
- 13. The audit methodology included: (a) interviews with key personnel, (b) review of relevant documentation, (c) analytical review of data, and (d) judgmental sample testing of transactions.
- 14. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III. AUDIT RESULTS

A. Implementation of COP and MOP decisions

Monitoring of implementation of COP and MOP decisions was adequate

15. The COP is the principal decision-making body of the Convention. It meets once every three years and sets the budget and priorities of the following three years (the triennium). All the Parties are entitled to attend the conference and participate in voting, in line with the Rules of Procedure of the meeting of the COP and Resolution 14.2. Non-Party States are entitled to send observers, as are non-governmental organizations and other United Nations organizations.

- 16. Similarly, the MOPs are the principal decision-making bodies for AEWA, EUROBATS and ASCOBANS. The MOPs provide direction to the agreements and make important decisions such as on budgetary matters.
- 17. A key responsibility of the CMS secretariat is organizing and servicing meetings of the COP, the Scientific Council and the Standing Committee. Further, the COP requires the secretariat to establish registers by relevant meetings of the COP on the CMS website of Resolutions and Decisions in force, as well as a register of all Resolutions and Decisions adopted by the Parties.
- 18. The secretariat maintained a record of all COP Decisions and Resolutions on its website and monitored their implementation. COP Decisions and Resolutions falling under the responsibility of the secretariat and those that fall under the Standing Committee and Scientific Council requiring the secretariat's support provide the basis for CMS' intersessional programme of work. Elements of the programme of work are prioritized, and their implementation is monitored.
- 19. Similarly, the secretariats of the AEWA, EUROBATS and ASCOBANS agreements recorded the decisions of their respective MOPs and had developed mechanisms for monitoring and reporting on their implementation.

Need to prevent delay in provision of documentation for meetings

- 20. At COP13, the Parties adopted updated Rules and Procedures for Meetings which require that: (a) all proposed Resolutions and Decisions that include a scientific element shall be submitted by the Executive Secretary to the Scientific Council for scrutiny of their scientific and technical accuracy at least 120 days prior to the commencement of the meeting; and (b) the Executive Secretary shall transmit the documents to the COP at least 60 days before the meeting.
- During the period under review, CMS provided services to five meetings (i.e., one for the COP and four for the Standing Committee and Scientific Council Committee). In four out of five meetings serviced, CMS posted documents for the meetings on time. The exception was the Scientific Council SC6, for which only 49 out of 103 documents (48 per cent) were submitted on time. CMS attributed this delay to the unprecedented, large volume of documents that needed to be brought to this meeting, including numerous documents that were not prepared by the CMS secretariat but by the Parties.
- 22. Delay in provision of documentation for meetings/conferences could impair adequate preparation by the Parties to review them in advance for making appropriate decisions.
 - (1) The CMS secretariat should ensure that complete and accurate documentation for meetings and conferences is provided on time in line with the existing Rules and Procedures for Meetings of the Conference of Parties and its subsidiary bodies.

The CMS secretariat accepted recommendation 1 and stated that its implementation will be demonstrated by the two upcoming meetings of the CMS subsidiary bodies.

Need for adequate mechanisms to encourage countries in migratory ranges to become Parties

23. CMS is a global agreement dealing with the conservation of migratory species and their habitats. It provides a platform for countries to work together to develop concrete solutions for the conservation and sustainable use of specific migratory species at a transboundary, regional, or international scale. CMS was adopted in 1979 and entered into force in December 1983. As of November 2021, the Convention had 133 members (including the European Union), while 65 countries had not yet joined the Convention.

- 24. The CMS secretariat considered accession of new Parties as a high priority to ensure better conservation of migratory species. To this effect, it developed a strategy for Parties' accession to CMS that was aligned with the overall Strategic Plan for Migratory Species (SPMS) 2015-2023. The strategy indicated actions to promote accession, but no specific targets were set for the period.
- During the period 2021 to 2023, only two countries joined the Convention (Turkmenistan and Bahrain). The CMS secretariat stated that engagements were underway with eight other countries which the secretariat met during other international meetings such as the Convention on Biological Diversity COP15, the United Nations Environment Assembly (UNEA), and the Global Environment Facility Assembly. However, there were countries in the range of migratory species of wild animals that had not been engaged at all. For example, in Africa, there was no evidence that CMS had contacted Botswana and Namibia to become members while only some contact had been made with Zambia. These three countries are involved in trans-frontier conservation activities of migratory animals.
- 26. The CMS secretariat explained that it had several activities underway to promote accession for prioritized countries. For example, the secretariat developed a set of fact sheets tailored to these countries, which were shared with the respective governments. The secretariat provided guidance to governments who had expressed interest in joining CMS. Bilateral meetings were sought with representatives of those governments at relevant international meetings on every occasion. However, the COVID-19 pandemic severely disrupted these efforts, including plans for visits to capitals and to convene other events following COP13. After COP14, accession was a key priority and efforts were underway, starting with bilateral meetings held at UNEA-6 in February 2024 immediately following COP14.
- 27. Furthermore, the CMS secretariat stated that the Samarkand Plan 2024-2032, approved during COP14, included a target increasing the total number of Parties to the Convention from 133 to 160 by 2032. Parties, with the support of the CMS secretariat, were to undertake actions to increase the accession of new Parties to the Convention, facilitating cooperation for the benefit of migratory species.
 - (2) The CMS secretariat should develop an action plan to increase the number of Parties by 2032, in support of the target in the Samarkand Plan 2024-2032.

The CMS secretariat accepted recommendation 2 and stated that Target 6.3 of the Samarkand Plan is primarily directed at Parties, not at the secretariat. Moreover, the decision to join a treaty is entirely up to national governments. The secretariat stated that it can develop an action plan to increase the number of Parties but it would not be appropriate to indicate a specific number of new Parties.

B. Financial management

Need for action to address unpaid contributions

28. Parties make annual contributions to the CMS core budget based on a scale established by the COP. During the triennium 2021-2023, the CMS secretariat's core budget was €2.7 million for 2021, €2.8 million for 2022 and €3.2 million for 2023. The core budget was mainly used for funding staff positions. As of 31 December 2023, CMS had a balance of €1.4 million in unpaid contributions. Notably, 45 out of 133 Parties (or 34 per cent) had not paid their dues for three years and above (see Table 2 below).

Table 2: Status of unpaid contributions by Parties (in €)

Year	2023	2022	2021 and earlier
Unpaid contribution	571,582	382,008	454,891
Number of Parties	73	58	45

- 29. The CMS secretariat explained that it was following up unpaid contributions at various levels. For example, the secretariat published the status of unpaid contributions on the CMS website which resulted in some Parties paying their contributions. UNEP, on behalf of CMS, submitted annual invoices to the Parties for settlement.
- 30. UNEP stated that it had engaged with the United Nations Office at Nairobi (UNON) to develop a guidance note to clarify the use of the United Nations Development Programme's country offices as an option for countries to channel and facilitate the payment of their contributions, particularly those below \$50,000. The CMS secretariat stated that it has been undertaking numerous steps to seek payments of arrears from its Parties. UNEP, UNON and United Nations Headquarters control the availability of financial payment options to effectively achieve this goal. Efforts are ongoing within UNEP to find possible methods that could help in this regard.
 - (3) The CMS secretariat should explore the payment options for the unpaid contributions in consultation with UNEP and communicate them to the concerned Parties.

The CMS secretariat accepted recommendation 3 and stated that it is already taking measures on seeking payment of arrears. Additional measures and payment options will be considered.

Relationship with donors was satisfactory

31. During the period 2021 to 2023, CMS received \$9.4 million (approx. €8.7 million) in voluntary contributions for various activities. OIOS' interviews with two key donors indicated that they were satisfied with their working relationship with CMS. For example, financial and progress reports to the donors were provided in a timely manner, based on the expectations defined in the agreements. Also, there was an effective mechanism for obtaining feedback from donors, and any issues that arose were addressed. OIOS' discussion with the UNEP coordinator for a key donor group showed that the group was satisfied with CMS' performance and accountability for the funds.

C. Project implementation and monitoring

New project monitoring tool was being implemented

- 32. CMS relied on activity and financial reports from implementing partners to monitor the implementation of projects. While individual project managers could provide the status of projects and details such as timeliness and results achieved, the overall picture for the secretariat as a whole was not readily available.
- 33. UNEP was in the process of implementing a new solution in Umoja for project monitoring, known as Integrated Planning, Management and Reporting to manage the lifecycle of programmes and projects from the beginning to the end. This functionality is expected to significantly improve the ability of the CMS secretariat to manage the various projects under its responsibility.

Need to implement the enterprise risk management framework

- 34. In its resolutions 63/276 and 64/259, the General Assembly called upon the Secretary-General to implement a systematic approach to risk management and internal control in the United Nations. In May 2011, the United Nations Secretariat adopted an enterprise risk management (ERM) and internal control policy framework to address the strategic risks associated with the implementation of mandates and objectives, as well as risks inherent in daily operations that support the achievement of mandates.
- 35. As of March 2024, UNEP was in the process of implementing an ERM framework. However, it was unclear whether the CMS secretariat was part of the UNEP ERM framework. In the absence of ERM, the secretariat may not be able to address risks in a timely manner with a potentially adverse impact on its operations.
 - (4) The CMS secretariat, in collaboration with UNEP, should develop a plan to implement the Enterprise Risk Management and Internal Control Policy to systematically manage risks and strengthen internal controls.

The CMS secretariat accepted recommendation 4.

D. Partnership management

- 36. The CMS, AEWA, EUROBATS and ASCOBANS secretariats worked with implementing partners on various activities and projects. UNEP's partnership policies and procedures as well as agreements signed with the partners were the basis for the cooperation.
- 37. During 2021-2023, CMS had awarded 80 grants involving \$7.1 million (approx. €6.6 million) to implementing partners. OIOS' sample review of 40 partnership agreements amounting to \$6.2 million (approx. €5.7 million) indicated the following.

Implementing partners were vetted before engagement

38. All the 40 partners reviewed had been appropriately vetted by the CMS secretariat in accordance with UNEP's policies and procedures on partnerships. CMS had conducted due diligence assessments for all partners to ascertain that the entities had environmental or sustainability policies that reflected similar or complementary values to those of UNEP, had audited financial statements available, and that the entities had not violated sanctions established by the Security Council.

Audited financial statements were not received in all cases

39. UNEP requires implementing partners with partnership agreements above \$200,000 to provide audited financial statements annually. Partnership agreements signed between CMS and partners reflected this requirement. OIOS' review of a sample of five implementing partners indicated that in three cases, the audited financial statements had been received. The CMS secretariat clarified that for one agreement, it was determined with advice from UNEP Corporate Services Division that no audit was required as the partner was a governmental entity. The only pending audit for these five agreements relates to an agreement that was put on hold due to a coup in the country where activities were to be carried out, and the concerned agreement is in the process of being closed.

E. Evaluation

Need for development of evaluation policies and procedures for the CMS secretariat

- 40. The UNEP 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. There were no defined mechanisms for evaluation at the CMS secretariat. The mandate of the UNEP Evaluation Unit did not cover the activities of the CMS secretariat. The secretariat itself did not have an evaluation policy or dedicated resources for evaluation. Thus, the secretariat was not systematically evaluating its activities to assure their relevance, efficiency, effectiveness, impact and sustainability.
 - (5) The CMS secretariat should, in consultation with the UNEP Evaluation Unit, assess the necessity and scope of an evaluation policy.

The CMS secretariat accepted recommendation 5.

IV. ACKNOWLEDGEMENT

42. OIOS wishes to express its appreciation to the Management and staff of UNEP and the CMS 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 secretariat of the **Convention on the Conservation of Migratory Species of Wild Animals**

Rec.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The CMS secretariat should ensure that complete and accurate documentation for meetings and conferences is provided on time in line with the existing Rules and Procedures for Meetings of the Conference of Parties and its subsidiary bodies.	Important	О	Receipt of evidence that complete and accurate documentation for meetings and conferences is provided on time.	30 November 2025
2	The CMS secretariat should develop an action plan to increase the number of Parties by 2032, in support of the target in the Samarkand Plan 2024-2032.	Important	О	Receipt of an action plan for increasing the number of Parties to the Convention.	30 November 2025
3	The CMS secretariat should explore the payment options for the unpaid contributions in consultation with UNEP and communicate them to the concerned Parties.	Important	O	Receipt of evidence of progress in collection of unpaid contributions from concerned Parties.	31 March 2025
4	The CMS secretariat, in collaboration with UNEP, should develop a plan to implement the Enterprise Risk Management and Internal Control Policy to systematically manage risks and strengthen internal controls.	Important	O	Receipt of an action plan for implementation of the ERM and internal control policy framework.	30 June 2025
5	The CMS secretariat should, in consultation with the UNEP Evaluation Unit, assess the necessity and scope of an evaluation policy.	Important	О	Receipt of evidence of consultations with the UNEP Evaluation Unit regarding an evaluation policy for the secretariat.	30 September 2025

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.

APPENDIX I

Management Response

Management Response

Audit of the United Nations Environment Programme secretariat of the Convention on the Conservation of Migratory Species of Wild Animals

Rec.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The CMS secretariat should ensure that complete and accurate documentation for meetings and conferences is provided on time in line with the existing Rules and Procedures for Meetings of the Conference of Parties and its subsidiary bodies.	Important	Yes	Executive Secretary	By 30 November 2025	Each CMS governing body (the COP, the Standing Committee and the Scientific Council) has their own rules of procedure, hence the proposed addition in the recommendation language. This will be demonstrated by the two upcoming meetings of the CMS Subsidiary Bodies: the CMS Scientific Council (meeting in September 2024) and the CMS Standing Committee (meeting in 2025).
2	The CMS secretariat should develop an action plan to support the achievement of the goal of increasing the number of Parties from 133 to 160 by 2032, as set by COP14. Proposed alternative formulation: The CMS secretariat should develop an action plan to increase the number of Parties by 2032, in support of Target 6.3 of the Samarkand Strategic Plan 2024-2032.	Important	Yes, with recommendation text modified as proposed	Executive Secretary	30 November 2025 if the proposed alternative formulation is acceptable	The CMS Secretariat had suggested different language that is achievable in its comments to the Detailed Audit Notes, as follows: The CMS Secretariat should develop an action plan to increase the number of Parties by 2032, in support of Target 6.3 of the Samarkand Strategic Plan 2024-2032. Target 6.3 of the Samarkand Strategic Plan is primarily directed

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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.

Management Response

Audit of the United Nations Environment Programme secretariat of the Convention on the Conservation of Migratory Species of Wild Animals

Rec.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						at Parties, not at the Secretariat. Moreover, the decision to join a treaty is entirely up to national governments, and it is beyond the powers of the Secretariat to achieve a particular number of new accessions. The Secretariat can develop an action plan to increase the number of Parties, but it would not be appropriate to include a specific number of new Parties in the recommendation to the Secretariat.
3	The CMS secretariat should explore the payment options for the unpaid contributions in consultation with UNEP and communicate them to the concerned Parties.	Important	Yes	Executive Secretary	31 March 2025	The Secretariat is already taking measures on seeking payment of arrears. Additional measures and payment options will be considered.
4	The CMS secretariat, in collaboration with UNEP, should develop a plan to implement the Enterprise Risk Management and Internal Control Policy to systematically manage risks and strengthen internal controls.	Important	Yes	Executive Secretary	30 June 2025	
5	The CMS secretariat should, in consultation with UNEP Evaluation Unit, develop an evaluation policy and mechanism to	Important	Yes, with recommendation	Executive Secretary	30 September 2025	The Secretariat's activities cover a range of areas, including organization of meetings of its

Management Response

Audit of the United Nations Environment Programme secretariat of the Convention on the Conservation of Migratory Species of Wild Animals

Rec.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	facilitate evaluation of its activities based on set criteria. Proposed alternative formulation: The CMS secretariat should, in consultation with UNEP Evaluation Unit, assess the necessity and scope of a possible evaluation policy.		text modified as proposed			parties, as well as programmatic activities, some but not all of which are carried out through partnerships. It was not clear which activities the recommendation was aimed at, and thus, it was not possible to respond to the recommendation as written. We have not yet fully assessed the scope and feasibility of an evaluation policy specific to the secretariat, hence UNEP recommends the following formulation, which would be achievable and a sensible way to address this point: The CMS secretariat should, in consultation with UNEP Evaluation Unit, assess the necessity and scope of a possible evaluation policy.