



## **INTERNAL AUDIT DIVISION**

### **REPORT 2026/007**

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#### **Audit of the G20 Initiative at the United Nations Convention to Combat Desertification**

**UNCCD needed to strengthen the management of the G20 Initiative in planning, performance monitoring, and management of partnerships, in particular**

**8 May 2026  
Assignment No. AE2025-242-01**

# **Audit of the G20 Initiative at the United Nations Convention to Combat Desertification**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the G20 Initiative at the United Nations Convention to Combat Desertification (UNCCD). The objective of the audit was to assess whether UNCCD had established adequate and effective governance, risk management, and control processes in the implementation of the G20 Initiative to ensure achievement of intended results. The audit covered the period from January 2023 to June 2025 and included a review of: (a) governance arrangements; (b) strategic planning and performance monitoring; and (c) work plan implementation.

The Global Initiative on Reducing Land Degradation and Enhancing Conservation of Terrestrial Habitats (G20 Initiative) is implemented through the Initiative Coordination Office (ICO) in UNCCD and supported by the G20 Initiative Steering Committee. Both ICO and the Steering Committee were properly established and functioning. However, ICO's work plans and resource mobilization strategies were not adequately integrated with UNCCD secretariat-wide work plans and results framework. Further, shortcomings in the performance reporting and monitoring framework affected the effectiveness of progress monitoring towards the Initiative's long-term targets and hindered timely implementation of any corrective action required. The selection, management and evaluation of partnerships were inadequate, due to gaps in UNCCD policies and procedures. ICO also needed to improve the user experience on its data platforms and better manage risks related to hosting third-party data. OIOS noted that ICO generally complied with procedures for travel and consultant management.

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

- Work with the Steering Committee members to broaden the Committee's role in line with its terms of reference.
- Consult with relevant UNCCD secretariat teams to establish the baseline that will be used to measure progress towards the key G20 Initiative objective.
- Improve monitoring of progress made by countries against their voluntary commitments for land protection, land management, and restoration.
- Strengthen the G20 initiative performance monitoring and reporting framework.
- Improve the user experience on its data platforms.

UNCCD needed to:

- Strengthen work planning to ensure ICO's work plans incorporate appropriate targets and are better aligned with the G20 Initiative's results framework and work plans of other UNCCD units.
- Finalize and implement a consolidated resource mobilization strategy that integrates the G20 Initiative.
- Strengthen procedures for the selection and management of partnerships.

UNCCD 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 the G20 Initiative at the United Nations Convention to Combat Desertification

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the G20 Initiative at the United Nations Convention to Combat Desertification (the Convention or UNCCD).
2. The Convention was established in 1994 and is the sole legally binding international agreement linking environment and development to sustainable land management. The UNCCD secretariat was established in accordance with Article 23 of the Convention to support achievement of its objectives.
3. G20 leaders, at their summit in November 2020, launched the G20 Initiative (Global Initiative on Reducing Land Degradation and Enhancing Conservation of Terrestrial Habitats), to help prevent, halt and reverse land degradation. Building on existing initiatives and on a voluntary basis, the G20 countries aimed to achieve a 50 per cent reduction in degraded land by 2040. This commitment was further expounded in the G20 Environment Ministers' Communiqué issued on the same date, which outlined the specific areas of intervention.
4. The G-20 Initiative is implemented through the Initiative Coordination Office (ICO) in UNCCD, which was set up in April 2022. ICO receives guidance and strategic direction from a Steering Committee consisting of all interested G20 members; representatives of UNCCD, Food and Agriculture Organization of the United Nations, and the United Nations Environment Programme; as well as non-member countries and other institutions.
5. The G20 Initiative is currently funded by one donor in the amount of \$70 million over 10 years, to be disbursed in annual tranches of \$7 million. As of June 2025, three annual instalments for 2022-2024 totalling \$21 million had been received of which \$18.7 million had been spent as of 30 June 2025 as shown in table 1.

**Table 1: Expenditure for the G20 Initiative as of 30 June 2025**

<b>Expense</b>	<b>Amount \$</b>
Staff costs	3,828,033
Consultants and individual contractors	2,515,739
Travel	2,005,066
Partnerships	5,810,857
Meetings and exhibitions	735,996
Other operating expenses	933,212
Other programmes - Global Mechanism and Global Policy Advocacy and Regional Cooperation	682,893
Programme support cost	2,146,534
<b>Total expenditure</b>	<b>18,658,330</b>

6. The implementation of the G20 Initiative began in the first quarter of 2022 with a series of foundational studies and the development of an implementation strategy organized broadly under four pillars: (a) showcase and share success stories; (b) engage private sector; (c) empower civil society; and (d) build capacity by developing and mobilizing expertise between G20 members and non-member countries. Key activities undertaken included sharing knowledge and good practices across various forums; organizing global land restoration competitions and awards; fostering the integration of land restoration

topics into university curricula; developing and delivering in-person and online training programmes; providing small grants for community driven land restoration activities; and engaging private sector, faith-based actors and other stakeholders through workshops, seminars and exhibitions.

7. The UNCCD secretariat is headquartered in Bonn, Germany, with offices in New York, Rabat, Santiago de Chile, and Istanbul. It is headed by an Executive Secretary at the level of Under-Secretary-General. The head of ICO, at D-1 level, reports to the Executive Secretary. As of December 2025, ICO had eight staff members (six international and two national), and one United Nations Volunteer.

8. UNCCD uses corporate information and communications technology platforms including Umoja, Inspira, and Office 365 for administrative transactions and financial reporting. ICO tracks its performance data on spreadsheets and, at the time of the audit, was finalizing the development of a new tool (the G20 Dashboard) to record and report on performance indicators for its substantive activities. In addition, as part of its substantive work, ICO developed and maintains two data platforms: (a) the Global Restoration Information Hub (GRIH), which consolidates and shares land restoration data, and global community practices from all public sources on a single platform; and (b) the Geospatial Data Platform for Land Restoration (GeoGLI), which provides a map of land degradation datapoints, indicators and factors, as well as country land degradation status profiles.

9. Comments provided by UNCCD are incorporated in italics.

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

10. The objective of the audit was to assess whether UNCCD had established adequate and effective governance, risk management, and control processes in the implementation of the G20 Initiative to ensure achievement of intended results.

11. This audit was included in the 2025 risk-based work plan of OIOS due to operational and reputational risks associated with the implementation of the Initiative.

12. OIOS conducted this audit from September to December 2025. The audit covered the period from January 2023 to June 2025 and included a review of: (a) governance arrangements; (b) strategic planning and performance monitoring; and (c) work plan implementation including management of partnerships and grants; data platforms; and travel and consultants.

13. The audit methodology included: (a) interviews with key personnel and stakeholders; (b) review of relevant documentation; (c) assessment of data management systems; (d) analytical review of programme performance data; and (e) sample testing.

14. OIOS assessed the reliability of data related to ICO operations by reviewing information about the data and related systems, interviewing relevant personnel, and tracing a random sample of data to source documents. As the G20 Dashboard had not been formally rolled out at the time of the audit, OIOS limited its testing to reviewing the dashboard's design. For GRIH and GeoGLI, given that the underlying data originate from third-party sources, OIOS focused on sample testing the accuracy of data sourcing links, reviewing data sharing agreements, testing the search functions, and assessing general controls related to the use of third-party data. Based on the assessment, OIOS determined that the data was sufficiently reliable for the purpose of addressing audit objectives. However, there were opportunities to improve arrangements for managing GRIH and GeoGLI as discussed in more detail in the data and websites section of this report.

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

### III. AUDIT RESULTS

#### A. Governance arrangements

##### Need for ICO to work with Steering Committee members to enhance the effectiveness of the forum

16. The 2020 Environment Ministers' Communiqué mandates the Steering Committee to provide oversight to ICO and support the implementation of the G20 Initiative. Its responsibilities include informing ICO of relevant activities, initiatives, and policies on land restoration and habitat conservation within their countries or organizations, for showcasing and knowledge-sharing purposes. ICO was responsible for supporting the Committee's Chair in convening meetings and setting the agenda. Since its inception in 2022, the Committee met as required, holding six meetings and making 31 important decisions that ICO was in the process of implementing.

17. A review of minutes of meetings, and interviews with three Steering Committee members indicated that the Committee provided oversight and guidance based on periodic reports and presentations about the Initiative's activities. However, OIOS noted that there were opportunities to incorporate additional elements into the Committee's agenda and working methods, such as country updates on national programs, restoration commitments, and peer-learning. Furthermore, the provision for formal reporting to G20 ministers, as stipulated in the Committee's terms of reference, could be utilized to enhance visibility and strengthen engagement with the G20.

18. With three years of operational experience, it is an opportune time for ICO to engage with the Steering Committee to review lessons learned and explore opportunities to further leverage the Committee's strategic and collaborative potential.

**(1) The UNCCD Initiative Coordination Office should work with Steering Committee members to broaden the Committee's role in line with its terms of reference, including: (a) expanding its standing agenda to include items such as country updates, commitments, and peer learning; and (b) strengthening mechanisms for reporting to G20 Ministers.**

*UNCCD ICO accepted recommendation 1 and stated that it would present the audit results at the Steering Committee meeting in November 2026 and, subject to their concurrence, include standing agenda items on country updates, commitments and peer learning. Further, ICO will propose to the annual G20 Ministerial meeting to include a standing agenda item on an update on the G20 Global Land Initiative. As there is no Environmental Ministers meeting scheduled for the 2026 G20 Forum, this will be done in 2027.*

#### B. Strategic planning and performance monitoring

##### Need to strengthen work planning processes and alignment of work plans with long-term targets

19. The G20 Initiative implementation strategy had an overall ambition to restore 50 per cent of degraded land by 2040. The expected outcomes, as outlined in the theory of change and results framework were: (a) adoption of new policies in 100 countries; (b) mobilization of \$1 trillion in resources; (c) training of 1 million professionals; and (d) development of 10,000 Ecopreneurs (entrepreneurs that focus on environmentally sustainable business models). The results framework also specified outputs and corresponding performance indicators for each of the four action pillars in the implementation strategy (showcase and share; capacity-building; empower civil society; and engage the private sector).

20. However, intermediate outcomes were not defined in the results framework or biennial work plans, which are essential for measuring and reviewing progress made towards the long-term impact target for 2040. Further, while the planned activities in both the 2023–2024 and 2025–2026 ICO biennial work plans were generally aligned with the results framework, it was not always clear to which specific outputs or outcomes they were contributing. Documenting the alignment would strengthen coherence between strategy and implementation, guide resource prioritization, and enable more effective performance reporting.

21. Additionally, there were gaps in the integration of G20 Initiative work plans with the UNCCD secretariat-wide work plans. ICO work plans were developed independently and presented at the UNCCD internal operations group meeting without prior consultations or collaboration with other UNCCD programmes. Differences in mandates, funding sources, and reporting structures created challenges in aligning planning timelines and results between ICO and other parts of the UNCCD secretariat. For example, the G20 Initiative had the objective of restoring an estimated 1 billion hectares of degraded land globally by 2040. On the other hand, UNCCD included in its annual reports and on its website that 1.5 billion hectares of degraded land needed to be restored by 2030 to achieve a land-degradation-neutral world. There is a need to consolidate and harmonize these estimates and present a unified UNCCD position, in collaboration with experts, partner institutions and other relevant stakeholders.

22. Furthermore, ICO had not established baseline data on land degradation to support the measurement of progress towards achieving the stated goal. ICO management acknowledged the importance of baselines but cited scientific and political challenges in developing them. They indicated that they would need to consult with UNCCD secretariat teams working on national reporting and other expert groups to overcome these challenges.

- (2) UNCCD should strengthen work planning processes to ensure the Initiative Coordination Office’s work plans: (a) incorporate appropriate intermediate outcome targets; (b) clearly reflect the alignment between planned activities and the Initiative’s results framework; and (c) are prepared in coordination with other organizational units and integrated into UNCCD corporate work plans.**

*UNCCD accepted recommendation 2 and stated that the 2027-2028 work plan of UNCCD will be prepared in April-May 2026 and submitted to the seventeenth session of the Conference of the Parties (COP 17) in August 2026. During this period, UNCCD plans to initiate actions on the recommendations relating to the establishment of interim targets and alignment with results framework is planned, while coordination between organizational units will take place throughout the development and consideration of the two interconnected work plans.*

- (3) The UNCCD Initiative Coordination Office should consult with UNCCD secretariat teams working on reporting of national data and other expert groups, to establish the necessary baseline in the Office’s results framework for measuring progress towards the key G20 Initiative objective.**

*UNCCD ICO accepted recommendation 3 and stated that it would be implemented in two segments. First through consultations within UNCCD as well as with external experts working on land restoration to create a scientifically robust and practically feasible baseline for land restoration by December 2026. Secondly, by working with competent technical partners to establish that baseline, by December 2027.*

### Need to track implementation of voluntary commitments from participating countries

23. To support the G20 Initiative's overall objectives, G20 members and other non-member countries and stakeholders were invited to make additional voluntary commitments for land protection, sustainable land management, and restoration including: (a) pledges for land conservation and restoration; (b) financial contributions to relevant initiatives; (c) capacity-building contributions such as training for grass-root projects and/or policy support for government officials; and (d) other in-kind contributions. The commitments are integral towards achieving the G20 Initiative's goal of 50 per cent reduction in degraded land by 2040.

24. However, ICO had not implemented mechanisms to track and monitor progress on the commitments, and related follow-up work. In 2024, ICO, in collaboration with the International Union for Conservation of Nature (IUCN), compiled a report on the global restoration commitments by countries. The report estimated total global commitment of 1.2 billion hectares, including 429 million hectares pledged by 16 G20 countries. In July 2025, ICO presented an initial review of these commitments to the Steering Committee, but without reporting on the volume of land restored against the commitments made. It also did not indicate strategies to generate and implement more commitments. ICO relied on publicly available information to track the restoration status, but some of the information was outdated. To address this gap, it commissioned IUCN to compile a restoration achievement report and as of December 2025, was reviewing the draft report submitted for comments.

**(4) The UNCCD Initiative Coordination Office should improve monitoring of countries' voluntary commitments for land protection, land management, and restoration by: (a) implementing mechanisms to track and report progress against commitments; and (b) developing strategies to encourage participating countries to mobilize and implement additional commitments.**

*UNCCD ICO accepted recommendation 4 and stated that it would track progress made by G20 countries on their reported commitments by regularly following up on their reporting to UNCCD, United Nations Convention for Biological Diversity, United Nations Framework Convention on Climate Change, and other multilateral processes. It will also formally request G20 Members to consider additional commitments based on their leaders' initial commitments. This will be an ongoing activity, but the first round will be completed by December 2026.*

### Need to strengthen the performance monitoring and reporting framework

25. ICO regularly reported on the G20 Initiative performance through: (a) implementation status reports on its biennial work plans; (b) annual reports that were publicly disseminated; and (c) presentations to the Steering Committee. However, the implementation strategy and results framework did not clearly define the performance reporting and monitoring framework, resulting in the following shortcomings.

- (i) The implementation status reports classified activities as completed, ongoing, or deferred without explaining variances between planned and actual targets or reasons for delays. Such explanations would enhance accountability and help in identifying lessons learned.
- (ii) Data collection mechanisms and tools for output and outcome indicators were not defined. The G20 Dashboard that ICO was in the final stages of developing captured only a few indicators. ICO indicated that it planned to enhance the tool to capture all the output and outcome indicators in the future.

26. Consequently, critical issues such as slow progress in private sector engagement were not highlighted in the performance reports, despite the G20 Initiative’s goal to mobilize \$1 trillion in resources. While some activities to engage the private sector had been undertaken, the forum planned for 2023–2024 work plan was postponed to 2026 and potential collaborations with major initiatives like the Bezos Earth Fund and the UNCCD Global Mechanism team were not pursued. Shortcomings in performance reporting limited opportunities for timely discussions and necessary adjustments to implementation strategies to help accelerate progress.

**(5) The UNCCD Initiative Coordination Office should strengthen the performance monitoring and reporting framework by: (a) clearly defining data collection mechanisms for all output and outcome indicators; and (b) developing a standardized reporting format that reflects progress made towards output and outcome targets and provides for variance analysis to explain areas of slow progress, identify lessons learned and develop remedial measures.**

*UNCCD ICO accepted recommendation 5 and stated that it would establish internal procedures for collection of data to track progress on all output and outcome indicators and create a standard reporting procedure for the same. Variances between the planned targets and actual achievements will be reviewed by UNCCD management and presented to the Steering Committee. Lessons learned will be identified and analyzed and corrective actions put in place. This will be an ongoing activity, with the first round commencing with the revised work plan implementation in 2027.*

#### Need to strengthen arrangements for resource mobilization

27. The G20 Initiative implementation strategy provided that the ICO budget would be funded on a voluntary basis by G20 members, non-member countries and other institutions. ICO has relied on one donor since the Initiative commenced in 2022. It had not explored opportunities to diversify sources of funds and strategically plan for funding beyond the 10-year timeframe covered by the current funding agreement. More diverse sources of funding, spread across G20 countries and beyond, would help to promote shared ownership of the G20 Initiative agenda. ICO explained that it had so far focused on establishing necessary governance and operational structures and was now considering expanding sourcing of funds.

28. The UNCCD secretariat was in the process of developing a funds mobilization strategy to coordinate funds mobilization process in the UNCCD. The draft strategy, dated March 2025, provides distinct roles for the Resource Mobilization Committee, the Budget and Finance Committee, and the Resources Mobilization Unit but did not include the G20 Initiative. ICO had dedicated staff to manage its relationship with the donor bilaterally. However, the absence of a consolidated resources mobilization strategy and action plan could lead to overlap and duplication of resources and fragmented donor relations.

**(6) UNCCD should finalize and implement a consolidated resource mobilization strategy that integrates the G20 Initiative.**

*UNCCD accepted recommendation 6 and stated that it would consolidate the two resource mobilization strategies by integrating related elements in the G20 Initiative into the overall resource mobilization.*

## C. Work plan implementation

29. ICO implemented its work plan in coordination with partners and consultants. As of June 2025, key outputs included launching the GRIH and GeoGLI data platforms; organizing a Bonn exhibition that drew 43,000 visitors; integrating land restoration into 447 university curricula; delivering multiple training programmes, including a flagship one for parliamentarians in partnership with the United Nations System Staff College; launching the small grants programme; and launching the Young Ecopreneurs Programme in partnership with the International Trade Centre, training 100 young restoration-focused entrepreneurs.

30. OIOS reviewed key activities supporting these outputs including management of: (a) partnerships and grants; (b) data platforms; and (c) consultants and travel, as noted below.

### C.1 Partnerships and grants

#### Need to strengthen guidelines for selection and management of partnerships

31. ICO initiated 37 partnership agreements totaling \$5.8 million with 24 organizations, representing over 31 per cent of total programme expenditure from January 2022 to June 2025. These included nine agreements with four United Nations organizations (United Nations System Staff College, International Trade Centre, Food and Agriculture Organization, and United Nations University) totaling \$2.4 million; one agreement for EUR 1 million (\$1.2 million) with a museum for an exhibition; and multiple agreements, individually less than \$100,000 each, with non-governmental organizations, universities and foundations.

32. The UNCCD framework for implementing partners included a draft partnership strategy that outlined the categories of partners and an overview of the selection process. The strategy was supplemented by annexes containing standard operating procedures for partnership agreements, templates for MOUs, due diligence procedures, and a multiyear work planning template. However, gaps and shortcomings in the guidance led to shortcomings in the selection and management of partnerships, posing risks to programme effectiveness, financial stewardship, and accountability. OIOS made the following observations:

#### (a) Shortcomings in the selection and budgeting processes

33. As part of the selection process, responsible staff were required to prepare selection memos outlining the objectives for engaging a partner and the rationale for recommending the selected organization, for submission to the approving authorities (ICO Director or UNCCD Executive Secretary/Deputy Executive Secretary). A detailed description of the activities entrusted to each partner was also subsequently incorporated in the respective partnership agreements. However, there were several shortcomings in the selection process:

- (i) Although the selection memos referenced the long-term target of reducing degraded land by 50 per cent by 2040, neither the memos nor the partnership agreements linked the activities entrusted to the partners to the activity, output and outcome targets in the biennial work plans or the results framework. Documenting these linkages would help to clearly demonstrate to the approving authority how the activities to be undertaken by partners align with strategic goals and work plan priorities.
- (ii) In addition, the UNCCD procedures lacked criteria for competitive selection of non-United Nations partners, increasing risks of bias, limited diversity, and sub-optimal outcomes/cost effectiveness. Partner selection was based largely on technical leads' experience, with limited use of competitive processes or centralized platforms such as the UNCCD partner database and the United Nations

Partner Portal. There was no evidence of open calls to identify potential partners or referrals by Steering Committee members as envisaged in the implementation strategy. Of the 28 non-United Nations partner selection memos reviewed, only 9 mentioned alternative organizations considered.

- (iii) Further, there was a need for long-term strategizing partnerships. Of the 37 partnership agreements signed in 2023-2025, 26 had budgets of \$100,000 or less. OIOS' analysis identified 11 cases where cumulative agreements to the same entity over two years exceeded the \$100,000 threshold. These agreements were signed by the ICO Director, as the delegation of authority was applied to each agreement individually. Irrespective of approving authority, continuing requirements could be consolidated into multi-year agreements for greater long-term strategic alignment and impact and to reduce administrative burden.
- (iv) Similarly, the use of United Nations partners, which constituted 41 per cent of total funds entrusted to partners in 2023-June 2025, was beneficial and could be strategically expanded to further leverage expertise within the United Nations at country level, as also suggested by one of the Steering Committee members that OIOS interviewed.

34. Budgeted amounts for partners determine both the level of funds to be granted to the partner and the appropriate approving authority (ICO Director or UNCCD Executive Secretary/Deputy Executive Secretary) in accordance with the delegation of authority framework. The budget allocation also served as criterion for reviewing subsequent financial reports, and basis for explaining significant budget variations. OIOS observed the following:

- (i) There was no standard budget template, resulting in inconsistencies in quality. Only 1 of the 13 cases reviewed had well-supported budget allocations with unit costs and quantities for each budget line. Six cases lacked any unit costs, quantities or supporting explanations. In the remaining six cases, some budget lines (including key ones such as personnel costs) were presented as lump-sum allocations without explanation of how the amounts were determined.
  - (ii) In addition, there were inconsistencies in budgeting for overheads or programme support costs (PSC). In 7 of the 13 cases reviewed, PSC was not presented as a distinct separate line item, making it unclear whether overheads were embedded within other budget allocations and were within acceptable levels. In one of these seven cases, the financial reports subsequently submitted disclosed overheads costs of 10 per cent, exceeding the standard 7 per cent PSC.
  - (iii) Lastly, the basic cooperation agreement template for partners and grants did not contain important clauses on fraud and corruption; prohibited conduct, sexual exploitation and abuse; and child protection. Absence of such clauses weakens safeguards for financial and reputation risks.
- (b) Financial and substantive monitoring

35. The partnership agreements required partners to account for project funds through technical and financial reports before disbursement of the final instalment. However, the agreements did not specify the format or level of details to be included in the financial reports. As a result, financial reports submitted varied in quality. Out of 11 financial reports that had been submitted from the sample of 13 cases reviewed, 7 lacked detailed breakdowns or supporting documentation. For example, a EUR 1 million agreement did not require the partner to submit detailed supporting information or audit report. The partner outsourced the implementation of the agreement to sub-contractors including one main sub-contractor for EUR 703,380, which helped to partially explain the nature of expenses; however, the financial report included substantial lump-sum amounts that would have been better verified through an audit or financial verification exercise. UNCCD procedures lacked threshold for mandatory audits and/or financial verification.

36. Further, agreements did not include requirements for partners to explain significant budget overruns for individual budget lines. Two of the financial reports reviewed showed cost overruns exceeding 90 per cent of approved budgets on several budget lines that were not initially adequately explained. For example, in one case, travel costs exceeded the budget by 170 per cent. The partner subsequently explained that this was because the participants came from a wider region than planned but provided no details or documents to support the significantly higher average unit costs incurred. ICO staff responsible for reviewing the financial reports focused on confirming that the total budgets remained within approved limits and did not question the budget overruns for individual budget lines.

37. Similarly, the substantive reporting requirements were not clearly defined in the partnership agreements and key performance indicators were not specified. While most of the substantive reports contained detailed performance data, they were presented in varying formats and levels of detail, creating a risk that missing key data may not be easily detected. For recurring activities such as training, workshops and course development, predefined reporting requirements would improve quality and consistency in reporting and facilitate efficient review and compilation of such data for performance monitoring.

(c) Performance management

38. End of agreement evaluation was not included in the UNCCD procedures for partnership management. ICO initiated its own informal internal processes for evaluating partners and in seven cases performance evaluations were done in a timely manner before the final instalment payments were made. However, in 17 out of the 24 completed activities, performance evaluations were completed long after the final payments, in some cases more than a year after final payment. New repeat contracts were awarded to some partners before the previous performance was assessed. Delays in conducting performance evaluations could impair the quality and utility of the evaluation process.

39. UNCCD needed to strengthen guidelines for selection and management of partnerships covering all these areas.

**(7) UNCCD should strengthen procedures and update templates for the selection and management of partnerships.**

*UNCCD accepted recommendation 7 and stated that it had already initiated a structured plan to update all standard operating procedures. The deadline for the partnership standard operating procedure is March 2027.*

Selection of small grants was satisfactory

40. In 2025, ICO launched the first round of its small grants programme to support community-driven restoration projects worldwide. Civil society organizations were invited to apply for grants ranging from \$5,000 to \$15,000. In the first round, out of 673 applications, 39 were screened as eligible and granted a total of \$395,000. Selected grant recipients signed a standard small grants agreement before receiving the first instalment (75 per cent of the grant amount). The reporting period including submission of programmatic and financial reports by the recipients was planned for 2026.

41. OIOS' review of the grant recipient selection process for eight grants showed that ICO had implemented a structured selection process including a public call for applications published on the website for three months, a scoring matrix based on the applicants' project management capacity and alignment with the G20 Initiative's objectives, and oversight provided by a Grants Committee. The requirement that proposals be submitted in English led to 56 applications being rejected and affected competitiveness of the

process. This concern was raised by the Grants Committee and to address it ICO planned to accept proposals in other United Nations official language in future rounds. There was also a need to include standard clauses on fraud and corruption; prohibited conduct, sexual exploitation and abuse; and child protection in the agreements, as noted in section C.1. above.

## C.2 Data platforms

### Need to enhance data platforms on land restoration

42. Since its inception in 2024, GRIH recorded approximately 92,000 visits, while GeoGLI, established in 2025, recorded 7,375 visits. ICO had systems to monitor traffic to the website and planned to start using the information to analyze trends and assess the sites effectiveness. ICO also indicated that from 2026, it will start to make GeoGLI data on land degradation (including country level land degradation datapoints, indicators and factors) available to all UNCCD units for planning purposes to help direct interventions to areas with elevated levels of land degradation

43. However, the GRIH platform had usability issues in search functions. OIOS noted that searches returned inconsistent results and poorly categorized content. These limitations made navigation difficult and reduced the platform's value compared to similar searches done using generic online search tools. Further, while GRIH showcased a large volume and variety of information, it lacked introductions or description for each page to guide visitors towards relevant resources. Similarly, GeoGLI did not provide introductory content references, to assist the average user.

44. The data showcased on GeoGLI and GRIH mainly consisted of thirty-party data obtained through Application Programming Interfaces from publicly available sources under public license terms. However, both data platforms lacked essential disclaimers regarding data ownership or statements exempting UNCCD from liability for third-party data use. Additionally, ICO did not maintain a complete inventory of all thirty-party data and information sources featured on its platforms, including their legal, intellectual property, or license attributions. These omissions increased the risk of data and privacy rights violations, exposing UNCCD to potential litigations from entities whose data was showcased and from individuals featured in success stories or case studies.

**(8) The UNCCD Initiative Coordination Office should: (a) improve the user experience on its data platforms by adding page descriptions and better search functionalities; and (b) strengthen measures to mitigate risks associated with hosting third-party data in its data platforms.**

*UNCCD ICO accepted recommendation 8 and stated that the data platforms were being reviewed with a view to integrate them into a single platform. During this process, all data sources will be reviewed, and a risk assessment of using third-party data sources conducted. The new site will have greatly improved user experience and a pre and post focus group survey of users will be conducted.*

## C.3 Travel and consultants

### There were adequate travel management arrangements

45. During the period 2023-2025, ICO travel expenditure was about \$2 million pertaining to 651 travel cases, the majority of which were related to travel costs for participants attending capacity-building events. Quarterly travel plans were prepared in advance and approved by management. Compliance with advance ticketing requirements was high, with 94 per cent of official travel requests submitted at least 21 days before

departure. OIOS review of 19 staff and 24 meeting participants travel cases showed that travel was aligned with work plan objectives and mission reports were prepared where applicable. For training activities, event reports with list of participants and certificates issued at the end of the training sessions served as confirmation of attendance. Participants were paid 75 per cent of the daily subsistence allowance in advance, with the remaining 25 per cent paid upon submission of boarding passes. Expense reports were submitted as required with only two outstanding at the time of the audit.

Controls relating to selection and management of consultants and individual contractors were satisfactory

46. During the period under review, ICO engaged 37 consultants and individual contractors at a total cost of \$2.6 million. OIOS reviewed the recruitment and management of 10 consultants and individual contractors and noted that recruitment records were complete, with requisition forms and clear terms of reference. The recruitment process was competitive, with consultancy job openings advertised on the UNCCD website and from March 2025, in Inspira. The selection recommendation memoranda included detailed comparison of shortlisted candidates. Payment rates were within the ranges established by UNCCD and contract durations were limited to 24 months in a 36-month period as required. Payment records were adequately supported by performance evaluation forms and timesheets.

#### **IV. ACKNOWLEDGEMENT**

47. OIOS wishes to express its appreciation to the management and staff of UNCCD 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 G20 Initiative at the United Nations Convention to Combat Desertification

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.	The UNCCD Initiative Coordination Office should work with Steering Committee members to broaden the Committee's role in line with its terms of reference, including: (a) expanding its standing agenda to include items such as country updates, commitments, and peer learning; and (b) strengthening mechanisms for reporting to G20 Ministers.	Important	O	Receipt of the results of ICO's consultations with the Steering Committee regarding opportunities to broaden its role in line with its terms of reference.	30 November 2027
2.	UNCCD should strengthen work planning processes to ensure the Initiative Coordination Office's work plans: (a) incorporate appropriate intermediate outcome targets; (b) clearly reflect the alignment between planned activities and the Initiative's results framework; and (c) are prepared in coordination with other organizational units and integrated into UNCCD corporate work plans.	Important	O	Receipt of evidence of implementation of measures to strengthen ICO work planning.	31 December 2026
3.	The UNCCD Initiative Coordination Office should consult with UNCCD secretariat teams working on reporting of national data and other expert groups, to establish the necessary baseline in the Office's results framework for measuring progress towards the key G20 Initiative objective.	Important	O	Receipt of evidence that the necessary baseline for measuring progress towards the key G20 Initiative objective has been established.	31 December 2027
4.	The UNCCD Initiative Coordination Office should improve monitoring of countries' voluntary	Important	O	Receipt of evidence of actions taken to improve the monitoring of countries' voluntary	30 November 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 UNCCD in response to recommendations.

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the G20 Initiative at the United Nations Convention to Combat Desertification

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>
	commitments for land protection, land management, and restoration by: (a) implementing mechanisms to track and report progress against commitments; and (b) developing strategies to encourage participating countries to mobilize and implement additional commitments.			commitments for land protection, management and restoration and to encourage additional commitments.	
5.	The UNCCD Initiative Coordination Office should strengthen the performance monitoring and reporting framework by: (a) clearly defining data collection mechanisms for all output and outcome indicators; and (b) developing a standardized reporting format that reflects progress made towards output and outcome targets and provides for variance analysis to explain areas of slow progress, identify lessons learned and develop remedial measures.	Important	O	Receipt of evidence of actions taken to strengthen the performance monitoring and reporting.	31 December 2027
6.	UNCCD should finalize and implement a consolidated resource mobilization strategy that integrates the G20 Initiative.	Important	O	Receipt of an approved UNCCD consolidated resource mobilization strategy.	31 December 2026
7.	UNCCD should strengthen procedures and update templates for the selection and management of partnerships.	Important	O	Receipt of the revised procedures and updated templates for the selection and management of partnerships.	31 March 2027
8.	The UNCCD Initiative Coordination Office should: (a) improve the user experience on its data platforms by adding page descriptions and better search functionalities; and (b) strengthen measures to mitigate risks associated with hosting third-party data in its data platforms.	Important	O	Receipt of evidence of actions taken to improve and simplify the user experience on ICO data platforms and to strengthen measures to mitigate risks associated with hosting third-party data.	31 July 2027

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of the G20 Initiative at the United Nations Convention to Combat Desertification

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1.	The UNCCD Initiative Coordination Office should work with Steering Committee members to broaden the Committee's role in line with its terms of reference, including: (a) expanding its standing agenda to include items such as country updates, commitments, and peer learning; and (b) strengthening mechanisms for reporting to G20 Ministers.	Important	Yes	Director, Initiative Coordination Office	November 2026 for inclusion of standing item on agenda  November 2027 for reporting to G20 Ministers	The Initiative Coordination Office will present to the next Steering Committee meeting in November 2026 and subject to their concurrence include standing agenda items of the Steering Committee on country updates, commitments and peer learning. Further the ICO will propose to the annual G20 Ministerial meeting to have a standing agenda item on update on G20 Global Land Initiative. As there is no Environmental Ministers meet in 2026 G20 Forum, this will be done in 2027.
2.	UNCCD should strengthen work planning processes to ensure the Initiative Coordination Office's work plans: (a) incorporate appropriate intermediate outcome targets; (b) clearly reflect the alignment between planned activities and the Initiative's results framework; and (c) are prepared in coordination with other organizational units and integrated into UNCCD corporate work plans.	Important	Yes	Chief, Evaluation Unit and Director ICO	December 2026	The next cycle (2027-28) workplan of the UNCCD will be prepared in April-May 2026, to be submitted to COP17 that will be held in August. The recommendations of the audit in terms of interim targets and alignment with results framework is planned for this period, while coordination with other organizational units will be conducted throughout the development and consideration of the two interconnected workplans.

<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 G20 Initiative at the United Nations Convention to Combat Desertification

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						Complete implementation of this recommendation by December 2026.
3.	The UNCCD Initiative Coordination Office should consult with UNCCD secretariat teams working on reporting of national data and other expert groups, to establish the necessary baseline in the Office's results framework for measuring progress towards the key G20 Initiative objective.	Important	Yes	Programme Officer, Information Management	Finalise consultation - December 2026  Finalise Baseline December 2027	This activity will have two segments. First there will be consultations within UNCCD as well as external experts working on land restoration to create a scientifically robust and practically feasible baseline of land restoration. This will be completed by December 2026. The second part is to actually work with competent technical partners to establish that baseline. This, we expect, will take another 12 months. To be completed by December 2027.
4.	The UNCCD Initiative Coordination Office should improve monitoring of countries' voluntary commitments for land protection, land management, and restoration by: (a) implementing mechanisms to track and report progress against commitments; and (b) developing strategies to encourage participating countries to mobilize and implement additional commitments.	Important	Yes	Director, Initiative Coordination Office	November 2026	The ICO will track progress made by G20 Countries on their reported commitments by regularly following upon their reporting to UNCCD, UN Convention for Biological Diversity, UN Framework Convention on Climate Change and other Multilateral processes. It will formally request G20 Members to consider additional commitments based on their leaders commitments while forming the G20 Global Land Initiative. This will be an ongoing activity, but the first round will be completed by December 2026.
5.	The UNCCD Initiative Coordination Office should strengthen the performance monitoring and reporting framework by:	Important	Yes	Programme Officer,	December 2027	The ICO will establish internal procedure for collection of data to track progress on all output and

## Management Response

## Audit of the G20 Initiative at the United Nations Convention to Combat Desertification

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	(a) clearly defining data collection mechanisms for all output and outcome indicators; and (b) developing a standardized reporting format that reflects progress made towards output and outcome targets and provides for variance analysis to explain areas of slow progress, identify lessons learned and develop remedial measures.			Information Management		outcome indicators and create a standard reporting procedure for the same. When there is variance between the planned target and actual achievements, this will be reviewed by UNCCD management and presented to the Steering Committee. The analyses of lessons learnt, and corrective actions put in place. This will be an ongoing activity, but the first round will commence with the revised workplan implementation in 2027.
6.	UNCCD should finalize and implement a consolidated resource mobilization strategy that integrates the G20 Initiative.	Important	Yes	Deputy Executive Secretary	December 2026	UNCCD will consolidate the two resource mobilization strategies by integrating GLI related elements into the overall resource mobilization. Planned completion by October 2026.
7.	UNCCD should strengthen procedures and update templates for the selection and management of partnerships.	Important	Yes	Legal Officer	March 2027	UNCCD has already initiated a structured plan to update all standard operating procedures. The deadline for the partnership SoP is March 2027.
8.	The UNCCD Initiative Coordination Office should: (a) improve the user experience on its data platforms by adding page descriptions and better search functionalities; and (b) strengthen measures to mitigate risks associated with hosting third-party data in its data platforms.	Important	Yes	Programme Officer, Information Management	July 2027	The data platforms of GLI ICO are being reviewed with a view to integrate them into a single platform. During this process, a review of all the data sources as well as risk assessment of using third party data sources will be done. The new site will have greatly improved user experience and a pre and post focus group survey of users will be

Management Response

Audit of the G20 Initiative at the United Nations Convention to Combat Desertification

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						conducted. The work will commence in 2026 but will be finalized by July 2027.