



INTERNAL AUDIT DIVISION

REPORT 2026/020

Audit of United Nations Environment Programme secretariat functions provided to the United Nations Scientific Committee on the Effects of Atomic Radiation

**The respective roles and responsibilities
governing the provision of secretariat
services needed to be clarified between
UNEP and UNSCEAR**

**4 August 2026
Assignment No. AA2025-220-03**

Audit of United Nations Environment Programme secretariat functions provided to the United Nations Scientific Committee on the Effects of Atomic Radiation

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of United Nations Environment Programme (UNEP) secretariat functions provided to the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR). The objective of the audit was to assess effectiveness of governance, risk management and control processes over the provision of secretariat services to UNSCEAR. The audit covered the period from 1 January 2024 to 31 December 2025 and reviewed: (a) clarity of roles and responsibilities; (b) support to implementation of UNSCEAR programme of work; and (c) trust fund management.

UNEP generally delivered secretariat services to UNSCEAR, meeting the established performance targets. However, the lack of clearly defined roles and responsibilities between UNEP and UNSCEAR, and the absence of a structured mechanism to track and resolve concerns of UNSCEAR governing bodies hindered effective collaboration between the two entities. In addition, capacity constraints arising from staffing shortages contributed to delays in programme implementation. While some corrective actions are underway, addressing these issues is essential to enhancing the overall effectiveness of secretariat support.

OIOS made one recommendation. To address issues identified in the audit, UNEP needed in collaboration with UNSCEAR governing bodies to:

- Develop an appropriate document to: (a) clarify the respective roles and responsibilities governing the provision of secretariat services; and (b) define a formal mechanism to systematically track, monitor, and ensure the timely resolution of concerns and feedback raised by the governing bodies.

UNEP accepted the recommendation. Actions required to close the recommendation are indicated in Annex I.

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Audit of United Nations Environment Programme secretariat functions provided to the United Nations Scientific Committee on the Effects of Atomic Radiation

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of United Nations Environment Programme (UNEP) secretariat functions provided to the United Nations Scientific Committee on the Effects of Atomic Radiation (UNSCEAR).
2. UNSCEAR was established by the General Assembly in 1955 to undertake scientific evaluations of sources of ionizing radiation and the associated exposures, effects and risks to human health and the environment. It provides independent, objective and up-to-date scientific basis for radiation safety and regularly reports on its evaluations to the General Assembly. The reports are then published for use by the scientific community, national and international organizations, regulatory bodies and the public.
3. The UNSCEAR governance structure is composed of the Committee, Plenary, and Bureau:
 - a) The Committee consists of “scientists” or “representatives” of 31 designated United Nations Member States to perform research and evaluation of radiation effects and submit reports on its activities to the General Assembly.
 - b) The Plenary is the central decision-making body and brings together representatives from all State members of UNSCEAR. It convenes annually.
 - c) The Bureau is composed of five elected officers and three ex-officio advisers who facilitate timely and effective implementation of the Committee’s programme of work.
4. The Committee’s programmes of work for 2020-2024 and 2025-2029 anticipated focus on: (a) undertaking scientific evaluations of global level effects and risks of ionizing radiation on human health and the environment; (b) gathering data on exposure sources; (c) assessing biological mechanisms of radiation; (d) conducting risk assessments; and (e) producing comprehensive scientific annexes as part of its reports for the General Assembly.
5. The United Nations Secretary-General designated UNEP as the host for the UNSCEAR secretariat on 1 September 1976. The UNSCEAR secretariat is based in Vienna, Austria, and provides the following:
 - a) Scientific and technical support: Plan and manage the preparation of comprehensive scientific evaluations for the Committee's review.
 - b) Administrative and meeting support: Organize and service the annual sessions of the Committee and support the Bureau and specialized expert groups.
 - c) Data collection: Coordinate a global network of national contact persons to collect, analyze, and report data on medical, occupational, and public radiation exposure.
 - d) Expert engagement: Engage scientific experts from United Nations agencies and international organizations to gather data.

- e) Information dissemination: Publish official scientific reports, documents, and findings for the General Assembly and other users of these scientific reports.
6. Approved regular budget resources for the UNSCEAR secretariat for 2024 and 2025 were \$1,022,400 and \$1,193,800, respectively. About 83 per cent of the budget was utilized for posts and 17 per cent for non-posts. The UNSCEAR secretariat also managed the UNSCEAR general trust fund to support the implementation of the Committee's programmes of work. The resources included an opening balance of \$345,064 as of 1 January 2024 and income received of \$232,656 during 2024-2025.
7. The UNSCEAR secretariat is headed by a Secretary at the D-1 level. As of 31 December 2025, the UNSCEAR secretariat had eight posts, four professional and above, and four general service. The UNSCEAR secretariat is also supported by consultants to conduct the scientific evaluations. The Secretary reports substantively to the UNSCEAR Committee and administratively to the UNEP Deputy Executive Director. Following the departure of the previous incumbent in February 2026, the UNSCEAR secretariat is currently led by the Deputy Secretary.
8. The UNSCEAR secretariat uses United Nations Secretariat systems including Umoja to manage its administrative and financial processes; Inspira for recruitment and performance management; and SharePoint as its online document management and team collaboration system, particularly with UNEP staff.
9. Comments provided by UNEP are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

10. The objective of the audit was to assess effectiveness of governance, risk management and control processes over the provision of secretariat services to UNSCEAR.
11. This audit was included in the 2025 risk-based work plan of OIOS as the risk of ineffective and inefficient provision of secretariat services and administrative support by UNEP could adversely impact UNSCEAR's ability to undertake scientific evaluations on effects of atomic radiation.
12. OIOS conducted this audit from February to May 2026. The audit covered the period from 1 January 2024 to 31 December 2025 and reviewed: (a) clarity of roles and responsibilities; (b) support to implementation of UNSCEAR programme of work; and (c) trust fund management.
13. The audit methodology included: (a) interviews with key personnel and members of the UNSCEAR Bureau; (b) review of relevant documentation; (c) assessment of data management systems, including Umoja and Inspira; (d) analytical review of expenditure; and (e) sample testing of expenditures.
14. OIOS assessed the reliability of data related to the provision of secretariat functions by: (a) reviewing existing information; (b) interviewing UNEP and UNSCEAR secretariat personnel knowledgeable about the data; and (c) tracing a random sample of data to source documents. Based on the assessment, OIOS determined that the data was sufficiently reliable for the purpose of addressing audit objectives.
15. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

A. Clarity of roles and responsibilities

Need to clarify roles and responsibilities between UNEP and UNSCEAR

16. UNEP hosted the secretariat for UNSCEAR in accordance with the General Assembly resolution 31/10 of 1976. A memorandum on the structural set-up of UNSCEAR was issued on 10 February 1977; however, many aspects of it are now outdated and it did not sufficiently clarify the respective roles and responsibilities between UNEP and UNSCEAR. The Committee expressed concern in the UNSCEAR report to the General Assembly (A/80/46) in June 2025 that UNEP appeared to be transitioning from an administrative support role to a more programmatic role, whereby the Committee would support UNEP's programme of work. The Committee noted that such a shift was inconsistent with UNSCEAR's independent mandate and may undermine its institutional autonomy.

17. UNEP provides secretariat services to several multilateral environmental agreements (MEAs) and other entities, including UNSCEAR. In 2016, the United Nations Environment Assembly passed resolution 2/18 requesting the UNEP Executive Director, in consultation with the secretariats of the UNEP-administered MEAs, to develop a flexible draft template of options for the provision of secretariat services in an appropriate form, such as a memorandum of understanding between the Executive Director and the conferences of the parties or other relevant governing bodies of the MEA's for their consideration.

18. In response, UNEP issued a memorandum on 29 March 2018 on the provision of secretariat services to MEAs and other entities, including UNSCEAR, listing the services that would be provided and the regulations, rules and policies that would apply. The services included human resources, budget and financial management; information and communications technology; legal and policy advice; and support services such as procurement. Furthermore, on 15 September 2021, the Executive Director of UNEP approved the delegation of authority policy and framework for the management and administration of MEA secretariats. These included delegations of authority for human resources, budget and finance, procurement, and property management and for executing legal instruments.

19. However, given that the UNEP memorandum was of a general nature from UNEP to MEAs and other entities including UNSCEAR, it was insufficient to clarify the roles and responsibilities of the working relationship of UNEP and UNSCEAR, necessitating a formal document such as a memorandum of understanding, terms of reference or similar document signed between the parties.

20. In addition, there was no mechanism to systematically track concerns and feedback raised by UNSCEAR governing bodies. As a result, the secretariat and UNEP were not able to ensure that such concerns were addressed in a timely and comprehensive manner. For example, during the period under review, the Bureau expressed dissatisfaction with several administrative issues that had accumulated over time. These concerns were escalated beyond the secretariat, to the Executive Director of UNEP, the United Nations Controller, and the General Assembly. This escalation indicates gaps in the existing feedback and resolution processes and poses a reputational risk to UNEP regarding the quality and responsiveness of its service delivery.

21. A formal clarification of the relationship between UNEP and UNSCEAR and a mechanism to timely address any concerns would improve collaboration between the two entities and effective implementation of the UNSCEAR programme of work.

- (1) UNEP should, in collaboration with UNSCEAR governing bodies, develop an appropriate document to: (a) clarify the respective roles and responsibilities governing the relationship between the hosting entity and UNSCEAR for the provision of secretariat services; and (b) define a formal mechanism to systematically track, monitor, and ensure the timely resolution of concerns and feedback raised by the governing bodies.**

UNEP accepted recommendation 1 and stated that it would, in collaboration with the UNSCEAR secretariat, undertake an initial analysis to explore different governance options for strengthening institutional arrangements with the secretariat. Based on this assessment, UNEP will develop an appropriate framework document, in consultation with UNSCEAR governing bodies, to clarify roles and responsibilities for the provision of secretariat services. The establishment of a new governance framework may require engagement with entities beyond UNEP and the UNSCEAR secretariat. In parallel, the UNSCEAR secretariat will design and establish a formal mechanism to systematically track, monitor and ensure the timely resolution of concerns and feedback raised by governing bodies, with clear workflows, responsibilities and reporting arrangements.

B. Support to implementation of UNSCEAR programme of work

Delays in implementation of UNSCEAR programme of work were being addressed

22. UNSCEAR develops its programme of work on a five-year basis, which is reviewed annually at the UNSCEAR session. During 2024-2025, the secretariat supported implementation of the workplan through engaging experts, monitoring progress of ongoing evaluations by ad hoc working groups, and reporting to the Bureau.

23. There were delays in the implementation of the programme of work and, as of 31 March 2026, four evaluations had been delayed by up to two years, as summarized below.

Table 1: Delays in the implementation of the programme of work as of 31 March 2026

No	Evaluation	Target completion date	Completion status	Delay (years)
1	Second primary cancer after radiotherapy	2022	Report approved in 2024: published in 2025	2
2	Evaluation of public exposure to ionizing radiation	2023	Report approved in 2024: published in 2025	1
3	Epidemiological studies of ionizing radiation and cancer	2023	Report approved in 2025: not yet published	2
4	Effects of ionizing radiation on the circulatory system	2023	Report approved 2025: not yet published	2

24. The UNSCEAR secretariat attributed these delays to several factors, including delays by the Committee in providing required inputs, the need for additional time by experts to analyze complex scientific data, and insufficient resources, particularly staffing, to support timely implementation. Also, the UNSCEAR Bureau expressed concerns over the timeliness and amounts of budget allotments that UNEP remitted to the secretariat.

25. OIOS analysis indicated that budget allotments issued by the Programme Planning and Budget Division at United Nations Headquarters were remitted timely and fully to the UNSCEAR secretariat. However, as of March 2026, four out of the eight posts at the secretariat were vacant (D-1, P-3, G-6 and G-5). In addition, one of the encumbered positions was affected by extended sick leave until mid-2026. While

recruitment processes had been completed for two regular budget positions (P-3 and G-6) and candidates approved, onboarding was suspended due to the United Nations Secretariat-wide hiring freeze effective 3 March 2025. Furthermore, trust fund resources used to finance two key staff members (G-5 and P-3) as a temporary measure pending the lifting of the hiring freeze, had been significantly depleted, leading to their termination in January 2026 and May 2026, respectively.

26. The Committee, in its report to the General Assembly (A/80/46), also highlighted gaps in the terms of reference for the interim Secretary position without adequate consideration of the Bureau's views. These issues impacted essential technical and administrative support, resulting in the postponement of the seventy-third annual session of UNSCEAR, originally scheduled for May 2026 and inability of the Committee to approve timelines for initiating new evaluations. Also, the capacity of UNSCEAR to undertake additional work requested by Member States, as encouraged by the General Assembly, was adversely affected.

27. UNEP indicated that it was taking steps to address the staffing challenges, including requesting exceptions to hiring constraints and initiating recruitment for key positions, including the Secretary post. OIOS acknowledges these actions. In view of the ongoing efforts to address resource constraints, no recommendation is made.

The secretariat met the key performance targets

28. To monitor the delivery of secretariat services, the UNSCEAR secretariat applied three key performance indicators for submitting final and progress reports of projects/evaluations and preparing meeting notes. OIOS review of performance for 2024 and 2025 indicated that the UNSCEAR secretariat met the timelines.

29. In addition, the secretariat conducted stakeholder satisfaction surveys to assess the quality of services provided. These included: (a) feedback questionnaires completed by participants in the Committee's annual session, focusing on administrative support; and (b) feedback from experts on the secretariat's support for evaluation activities, which constitute the core work of the Committee. Results from surveys conducted following the 2024 annual session indicated that stakeholders rated the UNSCEAR secretariat's performance as satisfactory.

30. Furthermore, in its reports to the General Assembly for 2024 and 2025, the Committee, while acknowledging operational challenges, expressed appreciation for several aspects of the secretariat's performance. These included: (a) increased participation in webinars, surveys, and meetings organized by the secretariat; (b) progress in making the UNSCEAR website available in all six official United Nations languages; and (c) strengthened collaboration with international organizations.

Payments to vendors were adequately supported

31. In 2024 and 2025, the UNSCEAR secretariat incurred total non-post regular budget expenditures of \$269,321. The main expenditure categories were consultancy and printing services, which amounted to \$101,177 (38 per cent of total non-post expenditure).

32. OIOS reviewed all 30 payments related to consultancy and printing services and confirmed that they were supported by adequate documentation in Umoja, including contracts or purchase orders, routing slips, performance evaluation reports, and evidence of satisfactory completion of assignments.

C. Trust fund management

Delays in finalizing the general trust fund workplan were addressed

33. In accordance with General Assembly resolution 61/109 (2006), UNEP established the UNSCEAR general trust fund on 21 May 2007 to receive voluntary contributions from Member States in support of the Committee's expanded programme of work. The secretariat prepares biennial workplans for the trust fund based on the approved programme of work of the Committee.

34. The 2022-2024 general trust fund workplan was developed based on the Committee's programme of work for 2020-2024, the public information and outreach strategy for 2021-2024, the Committee's report to the seventy-sixth session of the General Assembly (A/76/46), and General Assembly resolution 76/75. The workplan envisaged supporting activities such as accelerating scientific evaluations endorsed by the General Assembly, enhancing data collection, improving dissemination of findings, and maintaining key secretariat staffing positions.

35. At its seventy-first session in May 2024, the Committee approved its programme of work for 2025-2029, as well as its public information and outreach strategy for the same period. However, the general trust fund workplan for 2025-2026 was not finalized until 4 May 2026, risking the timely and effective implementation of the Committee's 2025-2029 programme of work. The delay was attributed to differences in approach, which have since been addressed following personnel changes and implementation of the workplan is underway.

Donor funds were used and accounted for in accordance with established requirements, and action was being taken to mobilize resources

36. According to the terms of reference of the trust fund and donor agreements, UNEP is required to provide financial reporting to donors on the use of contributed funds. OIOS review confirmed that UNEP submitted financial statements covering the funds received in 2024 and 2025. These statements were prepared by the United Nations Office at Nairobi and certified and approved by UNEP.

37. As of 1 January 2024, the trust fund had an opening balance of \$345,064. During 2024 and 2025, 10 Member States contributed a total of \$232,656 and expenditures amounted to \$490,791, resulting in a closing fund balance of \$86,929 as of 31 December 2025. Expenditures were mainly for salary and travel costs, which were in line with the trust fund's intended purpose in support of the Committee's expanded programme of work.

38. However, as of 31 March 2026, the trust fund balance had been depleted to \$3,651, which was insufficient to ensure financial sustainability, liquidity, or continuity of operations. The UNSCEAR secretariat with UNEP's support has therefore been fundraising with Member States, with indicative pledges received from several countries during 2026. These efforts were complemented by the dissemination of the approved 2025-2026 general trust fund workplan to Member States, accompanied by a cover letter from the UNEP Executive Director requesting them to consider making regular contributions to the trust fund.

IV. ACKNOWLEDGEMENT

39. OIOS wishes to express its appreciation to the management and staff of UNEP and UNSCEAR 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 United Nations Environment Programme secretariat functions provided to the United Nations Scientific Committee on the Effects of Atomic Radiation

Rec. no.	Recommendation	Critical¹/ Important²	C/ O³	Actions needed to close recommendation	Implementation date⁴
1	UNEP should, in collaboration with UNSCEAR governing bodies, develop an appropriate document to: (a) clarify the respective roles and responsibilities governing the relationship between the hosting entity and UNSCEAR for the provision of secretariat services; and (b) define a formal mechanism to systematically track, monitor, and ensure the timely resolution of concerns and feedback raised by the governing bodies.	Important	O	Receipt of the document outlining the respective roles and responsibilities between the hosting entity and UNSCEAR and the mechanism to systematically track, monitor and ensure the timely resolution of concerns and feedback raised by UNSCEAR governing bodies.	31 March 2028

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 United Nations Environment Programme secretariat functions provided to the United Nations Scientific Committee on the Effects of Atomic Radiation

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNEP should, in collaboration with UNSCEAR governing bodies, develop an appropriate document to: (a) clarify the respective roles and responsibilities governing the relationship between the hosting entity and UNSCEAR for the provision of secretariat services; and (b) define a formal mechanism to systematically track, monitor, and ensure the timely resolution of concerns and feedback raised by the governing bodies.	Important	Yes	UNEP Deputy Executive Director in collaboration with the Director Office of Science (OoS)	Q1, 2028	(a) UNEP, in collaboration with the UNSCEAR Secretariat, will undertake an initial analysis to explore different governance options for strengthening the institutional arrangements with the UNSCEAR Secretariat. Based on this assessment, UNEP will develop an appropriate framework document, in consultation with UNSCEAR governing bodies, to clarify roles and responsibilities for the provision of secretariat services. The establishment of a new governance framework may require engagement with entities beyond UNEP and the UNSCEAR Secretariat and is therefore envisaged to be finalized by Q1, 2028. (b) In parallel, the UNSCEAR Secretariat will design and establish a formal mechanism to systematically track, monitor and ensure the timely resolution of concerns and feedback raised by governing bodies, with clear workflows, responsibilities and reporting arrangements. Since the effective implementation of point (b) is dependent on the prior implementation of point (a), we expect Q1, 2028 as the target date for both actions.

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.