OIOS
Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2024/001

Audit of delegation of authority at the United Nations Environment Programme

Delegation of authority was satisfactorily implemented, but monitoring of delegated functions needed improvement

18 January 2024
Assignment No. AA2023-220-03

Audit of delegation of authority at the
United Nations Environment Programme

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of delegation of authority at the United Nations Environment Programme (UNEP). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in implementing the delegation of authority framework at UNEP. The audit covered the period from 1 January 2021 to 30 September 2023 and included review of: (a) sub-delegation policies, structures and processes; (b) decision-making processes and alignment to programme delivery; (c) monitoring mechanisms; (d) reporting and management of exceptions; and (e) relationship with service providers.

The audit indicated that delegation of authority was satisfactorily implemented, but monitoring of delegated functions needed improvement.

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

- Conduct regular reviews of Umoja access roles to promptly identify and address segregation of duties conflicts, and de-provision access to Umoja in a timely manner when access is no longer needed;

- Ensure that security liaison officers maintain records documenting that staff members have completed the required training prior to being granted access to roles in Umoja;

- Expedite the closure of long outstanding balances for various account categories by intensifying follow-up with relevant stakeholders;

- In coordination with UNON: review and update the memorandum of understanding and service level agreement to align them with ST/SGB/2019/2; and establish mechanisms to regularly review and report on key performance indicators; and

- In coordination with UNON, regularly monitor the timelines of service tickets in i-Need.

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

CONTENTS

Audit of delegation of authority at the United Nations Environment Programme

I.   BACKGROUND

1.   The Office of Internal Oversight Services (OIOS) conducted an audit of delegation of authority at the United Nations Environment Programme (UNEP).

2.   UNEP is the leading global environmental authority that sets the global environmental agenda, promotes coherent implementation of the environmental dimension of sustainable development within the United Nations system, and serves as an authoritative advocate for the global environment. Its mandate derives from General Assembly resolution 2997 (XXVII). UNEP has its headquarters in Nairobi, Kenya. The organization structure of UNEP includes seven divisions and six regional offices located in Africa, Europe, Asia and the Pacific, and North and South America. In addition, UNEP provides secretariat functions for several Multilateral Environmental Agreements (MEAs) and other entities.

3.   On 1 January 2019, the Secretary-General introduced a framework for delegating increased authority to heads of entities as outlined in the Secretary-General's Bulletin ST/SGB/2019/2 on delegation of authority in the administration of the Staff Regulations and Rules and the Financial Regulations and Rules. The overarching objective of the delegation of authority framework is to bring decision-making closer to the point of delivery, better align programme/mandate delivery and managerial responsibilities and accountabilities, and empower managers to determine how best to use their resources for effective programme delivery and mandate implementation.

4.   The Secretary-General delegated authority in the areas of human resources, budget and finance, procurement, and property management to the UNEP Executive Director who further sub-delegated to other UNEP officials. The Business Transformation and Accountability Division (BTAD) in the Department of Management Strategy, Policy and Compliance (DMSPC) is responsible for monitoring the use of delegated authority to ensure compliance with the applicable legal and policy framework.

5.   UNEP established memoranda of understanding (MOUs) and service level agreements (SLAs) with various service providers including the United Nations Office at Nairobi and the United Nations Office at Geneva to execute some of the decisions delegated to its Executive Director.

6.   UNEP's biennial budgets for 2020-2021 and 2022-2023 were $917.1 million and $872.9 million, respectively. As of September 2023, UNEP had a total of 1,363 staff and had delegated authority to 325 staff in the areas of budget and finance (293 staff), human resources (29 staff) and procurement (3 staff).

7.   Comments provided by UNEP are incorporated in italics.

II.   AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8.   The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes in implementing the delegation of authority framework at UNEP.

9.   This audit was included in the 2023 risk-based work plan of OIOS due to the risk that potential weaknesses in implementing the delegation of authority at UNEP could have an adverse impact on achieving its objectives.

10.   OIOS conducted this audit from August to November 2023. The audit covered the period from 1 January 2021 to 30 September 2023. Based on an activity-level risk assessment, the audit covered risk areas which included: (a) sub-delegation policies, structures and processes; (b) decision-making processes and alignment to programme delivery; (c) monitoring mechanisms; (d) reporting and management of exceptions; and (e) relationship with service providers.

11.   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.

12.   The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

III.   AUDIT RESULTS

A.   Sub-delegation policies, structures and processes

UNEP had established policies for implementing the delegation of authority framework

13.   ST/SGB/2019/2 provides a broad framework for issuance of delegation and sub-delegation of authority for various functions. In November 2019, UNEP established its delegation of authority policy and framework (DAPF) to guide the implementation of the framework in ST/SGB/2019/2. Further, in September 2021, UNEP established a separate DAPF customized for the MEAs administered by it. The aim of the DAPF policies was to: (a) ensure organizational, programmatic and managerial effectiveness; (b) strengthen organizational efficiency; (c) clarify who has the authority to make decisions; (d) establish appropriate accountability; (e) ensure that due process is followed; and (f) clarify certain specific operational requirements not covered in ST/SGB/2019/2, such as partnerships and donor agreements. OIOS' review of documentation and interviews with UNEP senior managers and staff indicated that the policies and delegated instruments assisted in clarifying roles and responsibilities for delegated functions and to transparently record and administer delegation/sub-delegation through the dedicated portal.

UNEP had issued and recorded delegation of authority instruments in a portal

14.   UNEP is required to record the issuance, revocation and amendments to delegation of authority through an online portal and to also clarify roles, responsibilities and accountabilities through delegation of authority instruments. OIOS' review indicated that UNEP had recorded in the portal and also attached: (i) delegation of authority letters duly acknowledged by staff members; (ii) issuance/amendment of delegation/subdelegation and revocation dates; (iii) delegated/sub-delegated functions, roles and responsibilities; and (iv) status of the delegation/sub-delegation.

Need to strengthen access controls in Umoja

15.   The Umoja role mapping guidelines required the designated security liaison officers (SLOs) of each entity to confirm that the staff member: has a valid delegation of authority; has completed the required training; and that the requested Umoja roles do not conflict with the guidelines on segregation of duties. SLOs are required to: (i) regularly review system-generated reports on segregation conflicts and address any identified conflict; (ii) promptly de-provision access roles when a staff member ceases to perform the delegated functions; (iii) revalidate user access bi-monthly; and (iv) deactivate users who had not logged into Umoja for more than 90 days.

16.   The audit showed that several staff members had been granted conflicting access roles. Also, de-provisioning of access was not always timely. OIOS noted the following:

(a)   As of 11 September 2023, UNEP had not resolved 468 segregation conflicts for 161 staff, of which eight had a risk category of high. Even though the majority of these roles did not require a delegation of authority, four out of 161 staff members were assigned eight roles that required a delegation of authority. Further, an additional 234 user roles were redundant or duplicated, and 212 role conflicts had been outstanding for over four years (i.e., prior to the new delegation of authority framework of 2019). Following the audit, as of 4 December 2023, UNEP addressed 267 segregation conflicts and also provided justification for 201 conflicts which were attributed to operational requirements of its outposted offices.

(b)   For the period from 2020 to 2023, two G-5 staff based in Geneva raised and approved purchase orders and service entry sheets for recruitment of consultants totaling $683,000. As per segregation of duties guidelines, the two roles of processing purchase orders and approving service entry sheets were incompatible. In addition, the two staff did not have valid delegation of authority recorded in the portal.

(c)   As of 2 November 2023, UNEP had not de-provisioned access roles for 175 staff who had separated from the Organization and/or had not logged into the system for more than 90 days.

> **(1)   UNEP should: (a) conduct regular reviews of Umoja access roles to promptly identify and address segregation of duties conflicts; and (b) de-provision access to Umoja in a timely manner when access is no longer needed.**
>
> *UNEP accepted recommendation 1 and stated that it will: (a) increase training and ensure SLO focal points are well trained in handling conflicts; (b) ensure that a secondary review is established for all requests that present conflicts; and (c) liaise with UNON and UNEP human resources teams to strengthen communication relating to staff movements.*

Need to ensure compliance with training requirements

17.   BTAD had published a catalogue detailing mandatory and recommended training courses for various roles delegated to staff members. UNEP SLOs are responsible for ensuring that a staff member completes all the mandatory courses prior to being granted access to the role in Umoja.

18.   UNEP used several systems to manage various delegation of authority issues including: (i) the i-Need system to process requests for delegation of authority; (ii) a designated portal to issue delegation of authority instruments; (iii) Umoja access provision module or SLO workbook to process and map Umoja access roles; and (iv) other training platforms such as Inspira and the United Nations System Staff College to deliver and maintain training records for its staff members.

19.   However, SLOs did not have access to systems such as i-Need and the training records or data for the various training platforms to confirm prior compliance with training requirements. Except for three staff in the Procurement Section, UNEP was unable to provide OIOS with training records/reports to demonstrate that the other 312 staff members completed the required training courses.

> **(2)   UNEP should ensure that security liaison officers maintain records documenting that staff members have completed the required training prior to being granted access to roles in Umoja.**
>
> *UNEP accepted recommendation 2 and stated that it will set up an internal database to store certificates and will review the workflows relating to all functional areas that generate role requests.*

> *UNEP explained that proof of completion of training courses is required by Headquarters and UNON prior to them granting access to Umoja roles, and UNEP uploads these certificates into the Umoja role request provisioning tool, but there is no dashboard to show the uploaded files after roles are assigned.*

UNEP had identified business process risks and was in the process of addressing them

20.   The UNEP DAPF and Enterprise Risk Management (ERM) policies require staff members to identify and manage risks in their designated roles/functions by embedding risk management in their operations. This includes establishing and implementing effective procedures to identify, record and mitigate risks in their business areas. Annually DMSPC requires entities to: (i) complete a self-assessment questionnaire aimed at ascertaining whether the entities' internal controls are present and functioning; and (ii) develop and implement corrective action for any control gaps identified.

21.   UNEP completed its self-assessment for 2021 and 2022 and provided the requisite reports to DMSPC. Through the self-assessments, UNEP identified and documented business risks for delegated processes and developed action plans to address the gaps. As of October 2023, implementation of actions related to the 2022 self-assessment was ongoing in line with DMSPC's schedule.   Some of the actions identified by UNEP included the following:

(a)   Improve procurement processes such as annual acquisition planning, train requisitioners in various UNEP offices to perform their roles adequately, standardize contract management processes, and develop a central repository for vendor performance documentation.

(b)   Develop criteria for identifying high-risk properties/assets, review the results of the annual physical inspection of assets, and develop acquisition plans for replacing high-risk assets in a timely manner; and

(c)   Establish roles and mechanisms to review key performance indicators (KPIs) in the management dashboard reports at least quarterly.

B.   Decision-making processes and alignment to programme delivery

Decision-making processes were aligned to programme delivery structures

22.   OIOS' review of UNEP's DAPF, the delegation of authority portal and related instruments, as well as interviews with a sample of staff members with delegated authority indicated that UNEP had aligned the delegation of authority with its matrix structure. DAPF provided decision-making guidance such as: (i) key principles; (ii) responsibilities and accountabilities; (iii) record-keeping requirements to support decisions; (iv) guidelines for further delegated authorities; and (v) situations under which the delegation of authority can be suspended, amended, revoked or withdrawn. OIOS concluded that the UNEP delegation of authority decision-making processes were clear and aligned to programme delivery structures.

Need to record and enforce approval limits for staff with delegated authority

23.   UNEP's DAPF specified certain transactional approval limits for various delegated functions and processes based on a staff member's grade. UNEP did not consistently record and align these limits in systems such as the delegation of authority portal and Umoja. As of 2 November 2023, UNEP had not assigned approval limits in the delegation of authority portal for 304 staff, and in Umoja for 188 staff who were assigned a delegated role. This included roles for processing transactions for cash, finance, implementing partners, procurement and travel. There are risks of transaction processing errors and

irregularities when approval limits are not recorded and enforced in the established systems. UNEP stated that Umoja only allows setting/enforcement of processing limits for some delegated roles. Also, the delegation of authority portal did not have a specific field to record the limits to ensure alignment with Umoja. Therefore, UNEP used a text field in the portal to record some of the limits which was cumbersome in generating monitoring reports. Since this is an issue that requires attention at BTAD, OIOS will assess this matter at Headquarters in the systemic report.

C.   Monitoring mechanisms

<u>Need to consistently monitor KPIs and expedite closure of long outstanding balances</u>

24.   ST/SGB/2019/2 requires heads of entities to establish mechanisms to review KPIs for delegated functions and initiate corrective action for issues such as non-compliance with regulations and rules and adverse KPI trends. Moreover, UNEP's DAPF requires: (i) assigning a monitoring role for each business process; and (ii) holders of delegated authority to monitor sub-delegated authority and report annually to the Executive Director.

25.   As detailed below, UNEP did not consistently review, monitor and report some aspects of KPIs pertaining to delegation of authority.

(i)   <u>Human resources management</u>

26.   UNEP's Human Resources Section (HRS) developed specific KPI dashboards to monitor human resources issues such as: (i) staffing levels disaggregated by geographic groupings; (ii) recruitment details disaggregated by regional groupings; (iii) age analysis/retirement forecast; and (iv) compliance with mandatory training and performance assessment requirements. The dashboards enabled UNEP to extract live data and track KPIs on a real-time basis. HRS also prepared monthly reports for senior management. As of October 2023, UNEP made notable progress in achieving most of the KPIs for human resources such as compliance with mandatory training (over 96 per cent for most courses), performance assessment compliance (90 per cent), and gender parity (37 per cent male; 63 per cent female) at entity level.

27.   However, for the period January 2021 to September 2023, BTAD dashboards indicated that on average, it took UNEP 208 days to complete a recruitment process compared to the target of 120 days. UNON provides recruitment services to UNEP. Although UNEP and UNON jointly established a detailed list of end-to-end processes and a dashboard to track various recruitment timelines, the dashboard only tracked timelines for UNON and excluded timelines for other stakeholders such as UNEP hiring managers and central review bodies. UNEP explained that UNON's dashboard is exclusively to track their actions under the SLA.

(ii)   <u>Budget and finance</u>

28.   UNEP's Budget Section provided senior management with a monthly report containing various KPIs such as budget allocations, expenditures, implementation rates and available balances for various UNEP offices/Divisions. Additionally, the UNEP Finance Section, in partnership with UNON, established a separate dashboard to monitor grant management issues such as unaccounted for advances, their ageing analysis and grants life cycle status.

29.   OIOS' review of the monthly reports issued to UNEP by the Office of Programme Planning, Finance and Budget at Headquarters showed that as of 31 August 2023, there were: (i) high numbers of long outstanding assessed contribution accounts receivable of $174 million (6,193 line items) and advances

amounting to $1.6 million (39 line items) awaiting expenditure reports from UNEP implementing partners that dated back to 2015; and (ii) significantly long outstanding balances for other categories including vendor accounts receivable and payable amounts and other documents pending various workflow reviews and approvals (also known as parked documents) in Umoja.

30.   To address the long outstanding general ledger balances, UNEP and UNON had established a Microsoft Teams Channel in 2022 where action plans, responsibilities, timelines and supporting documents were recorded and tracked. Nevertheless, in view of the high numbers and values of long outstanding balances, UNEP needs to expedite their closure by intensifying follow-up with various stakeholders.

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(3)   UNEP should expedite the closure of long outstanding balances for various account categories by intensifying follow-up with relevant stakeholders.

UNEP accepted recommendation 3 and stated that, in collaboration with UNON, it will enhance the efforts made in tracking of outstanding balances especially related to implementing partners and vendor accounts receivable and payable through assigning directly responsible individuals in UNEP and UNON with set deadlines for resolution of the balances and reporting back to the joint UNEP-UNON bi-weekly meetings.

(iii)   Procurement

31.   UNON provided procurement services to UNEP including processing of solicitations, purchase orders, service contracts, goods receipts, invoices, and contract administration. UNEP and UNON were yet to establish mechanisms to jointly monitor the KPIs for the procurement process, including some developed by BTAD. UNEP stated that it was in the process of developing detailed KPIs to suit its requirements, such as tracking procurement timelines, status of all procurement actions by process, and providing disaggregated data for various UNEP offices, Divisions, and the secretariats of MEAs.

(iv)   Property management

32.   The Secretariat's Global Asset Management Policy Service (GAMPS) regularly publishes performance indicators for various aspects of property management. UNON's Property Management Unit (PMU) was responsible for management of UNEP property in Nairobi, including conducting physical verifications and processing write-offs and disposal following UNEP approval. The audit showed that UNEP either met or was close to meeting GAMPS property management KPIs. For example: (i) reconciliation of physical verification of property was at 99 per cent compared to a target of 100 per cent; and (ii) write off and disposal processes took an average of 62 days for 2022 compared to a target of 90 days with a tolerance of 30 days. Asset verification and write off processes for 2023 were ongoing.

D.   Reporting and management of exceptions

There was improvement in timely reporting of human resources exceptions

33.   BTAD requires entities to record/report exceptional and discretionary decisions taken on the administration of human resources through the online portal. Exceptions should be recorded and submitted for BTAD's review within four days after the decision is taken. Entities are also required to review and address BTAD queries on exceptions in a timely manner.

34.   UNEP had established a "We-Work" system to process human resources exceptions and required the requesting offices or staff to submit requests for review and approval of the Director, Corporate Services Division or the Executive Director.

35.   For the period from 1 January 2021 to 10 October 2023, UNEP reported 95 exceptions in the BTAD portal (six in 2019, 19 in 2020, 51 in 2021, 12 in 2022 and seven in 2023), with 90 classified as exceptional and five classified as discretionary. OIOS noted that UNEP had not: (i) promptly recorded/reported 55 exceptions in the portal, with delays ranging from 1 to 441 days; and (ii) fully addressed BTAD queries for another 23 exceptions as of 17 October 2023.

36.   The 95 human resources exceptions from January 2021 to October 2023 related to the following categories/issues:

(a)   Nineteen consultants and individual contractors' contracts that were extended beyond 24 months within a 36-month period, contrary to ST/AI/2013/4 on consultants and individual contractors;

(b)   Thirteen requests for flexible work arrangements to allow staff to telecommute from outside their official duty station for durations exceeding six months, contrary to ST/SGB/2019/3 on flexible work arrangements;

(c)   Seven internship contracts that were extended beyond six months contrary to ST/AI/2020/1 on the United Nations internship programme;

(d)   Six temporary appointments that exceeded 364 calendar days, contrary to ST/AI/2010/4/Rev.1 on administration of temporary appointments; and

(e)   The other 50 exceptions related to various other human resources issues such as hiring of retirees, special post allowances, travel expenses, home leave, recruitment and reassignment, special leave without pay and recovery of overpayments made to a staff member.

37.   Further, for the period from 1 January 2021 to 30 June 2023, BTAD had detected and flagged to UNEP 25 exceptions relating to 2021 (4), 2022 (9) and 2023 (12) that were not recorded/reported in the portal. These exceptions were: (i) Nineteen consultant contracts that exceeded 24 months within a 36-month consultancy period; (ii) two individual contractors extended beyond 9 months within a 12-month period; (iii) three retirees who exceeded the earning limits of $22,000 or six months of a calendar year; and (iv) a temporary appointment that exceeded 729 days.

38.   UNEP explained that some of the exceptions related to COVID-19 period and were in line with the exceptional administrative guidelines and measures that were issued by the Office of Human Resources from 14 April 2020 which were valid up to 31 July 2020. These measures included approval of exceptions for extension of temporary appointments, break-in-service, temporary duty assignments, consultants, and individual contractors beyond the applicable maximum period. UNEP also stated that twelve exceptions were due to purchase order processing errors/oversight attributed to manually counting the service limits since Umoja did not have a functionality to prevent exceeding the established limits. UNEP explained that it faced challenges in ensuring complete and timely reporting of exceptions for its outposted offices dispersed globally and relied on BTAD to flag such cases which resulted in ex post-facto reviews/approvals. As a result of actions taken by UNEP, the number of instances of late reporting of exceptions had dropped from 15 in 2020 and 23 in 2021 to only seven in 2022 and four in 2023 (up to October 2023).

E.   Relationship with service providers

Need to enhance monitoring of various KPIs

39.   The delegation of authority framework allows a head of entity, in consultation with DMSPC, to: (i) establish a service provider arrangement to execute decisions where it lacked administrative capacity, and to avoid duplication of effort for capacity already available from approved service providers in the Secretariat; and (ii) establish written MOUs/SLAs that specify the respective responsibilities and KPIs.

40.   UNON provided most of the financial, procurement and recruitment services for UNEP based on MOU/SLAs that required: (i) UNON and UNEP to jointly review KPIs annually and initiate corrective action where KPIs are not met; and (ii) UNON to establish necessary mechanisms for monitoring the KPIs and preparing a biannual report to UNEP showing discrepancies, if any, between KPIs and actual performance. OIOS noted that since the MOU and SLA between UNEP and UNON were last revised in December 2017 and May 2018, respectively, they were not aligned with ST/SGB/2019/2. Further: (i) UNON and UNEP had not established mechanisms to conduct performance reviews at least annually as required in the MOU; and (ii) UNON did not submit the requisite biannual reports to UNEP showing discrepancies, as required. These deficiencies diminished UNEP's ability to ensure that UNON consistently meets its KPIs as specified in the MOU/SLA.

> **(4)   UNEP, in coordination with UNON, should: (a) review and update the memorandum of understanding and service level agreement to align them with ST/SGB/2019/2; and (b) establish mechanisms to regularly review and report on key performance indicators.**
>
> *UNEP accepted recommendation 4 and stated that UNON will update its MOU with clients to provide for newly adopted practices that include continuous feedback on service delivery and accountability.*

41.   UNON used i-Need to record and assign tasks to staff for financial and recruitment services provided to UNEP. However, UNON and UNEP did not establish mechanisms to review i-Need data to facilitate monitoring and reporting of KPIs. The i-Need data for the period January 2020 to September 2023 showed that UNON did not consistently ensure that service tickets data was complete and accurate. For example, as of 19 October 2023, UNON had not recorded target dates for: (i) 9,161 out of 90,588 tickets (10 per cent); and (ii) 432 closed tickets.

> **(5)   UNEP, in coordination with UNON, should regularly monitor the timelines of service tickets in i-Need.**
>
> *UNEP accepted recommendation 5 and stated that UNON will provide access to UNEP Corporate Services Division to monitor the timeliness of i-Need service tickets directly in UNON's i-Need KPI dashboard.*

IV.   ACKNOWLEDGEMENT

42.   OIOS wishes to express its appreciation to the management and staff of UNEP and UNON 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 delegation of authority at the United Nations Environment Programme

Rec. no.	Recommendation	Critical[1]/ Important[2]	C/O[3]	Actions needed to close recommendation	Implementation date[4]
1	UNEP should: (a) conduct regular reviews of Umoja access roles to promptly identify and address segregation of duties conflicts; and (b) de-provision access to Umoja in a timely manner when access is no longer needed.	Important	O	Receipt of evidence of regular reviews of Umoja access roles to promptly identify and address segregation of duties conflicts, and de-provision access no longer needed.	30 September 2024
2	UNEP should ensure that security liaison officers maintain records documenting that staff members have completed the required training prior to being granted access to roles in Umoja.	Important	O	Receipt of evidence that security liaison officers maintain records for required training for staff prior to granting them access to roles in Umoja.	30 September 2024
3	UNEP should expedite the closure of long outstanding balances for various account categories by intensifying follow-up with relevant stakeholders.	Important	O	Receipt of evidence of action taken to close long outstanding balances.	31 December 2024
4	UNEP, in coordination with UNON, should: (a) review and update the memorandum of understanding and service level agreement to align them with ST/SGB/2019/2; and (b) establish mechanisms to regularly review and report on key performance indicators.	Important	O	Receipt of the updated MOU and SLA with UNON that establishes mechanisms to regularly review and report on KPIs.	30 September 2024
5	UNEP, in coordination with UNON, should regularly monitor the timelines of service tickets in i-Need.	Important	O	Receipt of evidence of regular monitoring of i-Need service tickets' timelines.	30 June 2024

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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.

[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 delegation of authority at the United Nations Environment Programme

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNEP should: (a) conduct regular reviews of Umoja access roles to promptly identify and address segregation of duties conflicts; and (b) de-provision access to Umoja in a timely manner when access is no longer needed.	Important	Yes	Chief Programme Advisory Services Unit, Corporate Services Division	30 September 2024	UNEP accepts this recommendation and will: (a) - Increase training and ensure SLO focal points are well trained in handling conflicts. - Ensure a secondary review is established for all requests that present conflicts. (b) Liaise with UNON and UNEP HR teams to strengthen communication relating to staff movements.
2	UNEP should ensure that security liaison officers maintain records documenting that staff members have completed the required training prior to being granted access to roles in Umoja.	Important	Yes	Chief Programme Advisory Services Unit, Corporate Services Division	30 September 2024	It should be noted that proof of completion of training courses is required by UNHQ and UNON prior to them granting access to Umoja roles. UNEP uploads these certificates into Umoja role request provisioning tool, but there is no dashboard to show the uploaded files after roles are assigned.

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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 delegation of authority at the United Nations Environment Programme

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						UNEP accepts this recommendation and will set up an internal database to store certificates. In addition, UNEP will review the workflows relating to all functional areas that generate role requests.
3	UNEP should expedite the closure of long outstanding balances for various account categories by intensifying follow-up with relevant stakeholders.	Important	Yes	Head Financial Management Section, Corporate Services Division	31 December 2024	UNEP in collaboration with UNON will enhance the efforts made in tracking of outstanding balances especially related to implementing partners and vendor accounts receivable and payable through assigning Direct Responsible Individuals (DRIs) in UNEP and UNON with set deadlines for resolution on the balances and reporting back to the joint UNEP UNON bi-weekly meetings.
4	UNEP, in coordination with UNON, should: (a) review and update the memorandum of understanding and service level agreement to align them with ST/SGB/2019/2; and (b) establish mechanisms to regularly review and report on key performance indicators.	Important	Yes	Deputy Director, Corporate Services Division	30 September 2024	UNEP accepts this recommendation. In accordance with OIOS recommendation for the DOA audit at UNON, UNON will update its memoranda of understanding with clients to provide for newly adopted practices that include continuous feedback on service delivery and accountability.
5	UNEP, in coordination with UNON should regularly monitor the timelines of service tickets in i-Need.	Important	Yes	Deputy Director, Corporate	30 June 2024	UNON will provide access to UNEP CSD to monitor the timeliness of iNeed service tickets directly in UNON iNeed KPI dashboard.

Management Response

Audit of delegation of authority at the United Nations Environment Programme

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
				Services Division		