Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2025/015

Audit of environmental management in the United Nations Secretariat

While policy guidance provided to Secretariat entities was generally effective, there was a need to expedite implementation of the environmental management system across the Secretariat

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Audit of environmental management in the United Nations Secretariat

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of environmental management in the United Nations Secretariat. The objective of the audit was to assess the adequacy and effectiveness of the implementation of the environmental management in the Secretariat. The audit covered the period from 1 January 2022 to 31 December 2024 and included environmental management system (EMS) governance, implementation and operations, and performance measurement and reporting.

EMS is a set of management procedures to systematically identify, evaluate and reduce the environmental impact of Secretariat activities and continuously improve environmental performance and management of related risks. While the Organization developed policy, procedures and tools to guide environmental management, not all Secretariat entities had implemented EMS, which may compromise effective environmental management. There has also been slow progress in achieving several targets established in the United Nations Secretariat Climate Action Plan (UNSCAP), and non-peace operations Secretariat entities had not specified their contributions to meeting the overall targets. Improvements were also needed in environmental risk management, awareness-raising and data reporting.

OIOS made nine recommendations. To address issues identified in the audit,

The Department of Management Strategy, Policy and Compliance (DMSPC) needed to:

- Develop examples of commitments on environmental management and support senior managers with responsibilities for managing facilities and infrastructure to include them in their compacts with the Secretary-General;
- Report performance on EMS implementation to the Steering Group on Environmental Sustainability Management to promote full implementation by the end of 2025;
- Encourage the conduct of environmental risk assessments and development of emergency preparedness and response plans at all Secretariat locations;
- Require relevant non-peace operations entities to develop entity-specific UNSCAP targets; and
- Provide guidance to heads of non-peace operations entities to promote environmental awareness.

The Department of Operational Support (DOS) needed to:

- Strengthen its guidance to peace operations on the positive legacy pillar of its environmental strategy;
- Develop guidelines for assessing potential environmental risks related to biodiversity;
- Update the Environmental Action Planning and Performance application (e-App) instruction manual and encourage uploading of critical supporting evidence in the e-App; and
- Support missions in fully implementing the Field Remote Infrastructure Monitoring (FRIM) system and integrating key data collected through FRIM with the e-App.

DOS and DMSPC accepted the recommendations and have initiated actions to implement them. Actions required to close the recommendations are indicated in Annex I.

CONTENTS

Audit of environmental management in the United Nations Secretariat

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of environmental management in the United Nations Secretariat.

2. To reduce the environmental impact of United Nations operations, the United Nations System Chief Executives Board for Coordination (CEB) endorsed, in 2019, a strategy for environmental sustainability management of the United Nations system for 2020–2030 (referred to as the "CEB Strategy" hereafter)[1] in line with the 2030 Agenda for Sustainable Development. The CEB Strategy stipulates that by 2025, all United Nations entities should implement an environmental management system (EMS) at the entity level. EMS is a set of management procedures to systematically identify, evaluate and reduce the environmental impact of activities and continuously improve the Secretariat's environmental performance and management of related risks in a plan-do-check-act cycle as illustrated in table 1.

Table 1: **EMS stages and elements**

EMS stage	Element
Plan	• Define roles and responsibilities of EMS • Establish an environmental policy that is approved by senior management and reviewed/updated every five years • Determine scope of EMS • Define environmental objectives and targets that are approved by senior management • Develop environmental action plans covering significant environmental aspects and major risks
Do	• Train staff in environmental sustainability • Integrate significant environmental issues and risk management into existing operational control and procedures
Check	• Monitor and measure environmental performance • Develop internal audit programme and conduct audits periodically
Act	• Identify corrective actions and integrate into action plan

Source: United Nations Secretariat EMS Policy Guide

3. To implement the CEB Strategy, United Nations Secretariat promulgated its environmental policy ST/SGB/2019/7 in September 2019, which is currently under revision. The policy requires the establishment of EMS at all Secretariat geographical locations. Also, in September 2019, the Secretariat issued the United Nations Secretariat Climate Action Plan (UNSCAP) for the 10-year period from 2020 to 2030 that established Secretariat-wide targets to reduce its environmental footprint. Progress in achieving the UNSCAP targets is monitored through data provided by Secretariat entities for the annual report of the United Nations Environment Programme (UNEP) titled "The UN System's Environmental Footprint and Efforts to Reduce It," known as the "Greening the Blue" (GtB) report.

4. The Steering Group on Environmental Sustainability Management (Steering Group) serves as the overarching coordination mechanism for EMS across the Secretariat through setting policies, guidelines and priorities, and sharing and leveraging positive experiences and practices in EMS. The Sustainability and Resilience Management Section (SRMS) in the Department of Strategy, Policy and Compliance

[1] The CEB Strategy consists of Phase I endorsed in May 2019 for environmental sustainability in the area of management (CEB. 2019.1.Add.1) and Phase II endorsed in March 2022 for leadership in environmental and social sustainability (CEB.2021.2.Add.1).

(DMSPC) is responsible for maintaining the Secretariat-wide environmental sustainability management policy and compliance framework. SRMS' environmental staffing capacity includes 1.5 full-time equivalent staff.

5. The Department of Operational Support (DOS) is responsible for supporting environmental management activities in the entire Secretariat with a strong focus on peacekeeping and field-based special political missions (referred to as "peace operations" hereafter), which account for most of the environmental footprint and risk exposure in the Secretariat. The core environment team in DOS comprises: (a) four staff in the Environment Section within the Office of Under-Secretary-General; (b) four environmental engineers at the United Nations Logistics Base; and (c) eight home-based consultants.[2] In peace operations, environmental affairs officers and focal points are responsible for advising heads of missions and entities on environmental management matters and collecting related performance data.

6. Secretariat entities used spreadsheets to collect, summarize and report on environmental performance data as inputs for the GtB report. DOS implemented the Environmental Action Planning and Performance application (e-App) to facilitate environmental risk assessment and capturing and reporting of environmental performance data of peace operations.

7. Comments provided by DMSPC and DOS are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to assess the adequacy and effectiveness of environmental management in the Secretariat.

9. This audit was included in the 2024 risk-based work plan of OIOS due to operational and reputational risks involved in environmental management in the Secretariat.

10. OIOS conducted this audit from June 2024 to January 2025. The audit covered the period from 1 January 2022 to 31 December 2024. Based on an activity-level risk assessment, the audit covered higher and medium risk areas in environmental management, which included: (a) EMS governance; (b) EMS implementation and operations; and (c) EMS performance measurement and reporting.

11. The audit methodology included: (a) interviews and questionnaires with key personnel at eight selected entities; (b) review of relevant records; and (c) analyses of environmental performance data. The eight entities sampled for this audit were: the Division of Administration in DOS at the United Nations Headquarters in New York (Headquarters); three peace operations, namely, the United Nations Organization Stabilization Mission in the Democratic Republic of the Congo (MONUSCO), United Nations Multidimensional Integrated Stabilization Mission in Central African Republic (MINUSCA), and the United Nations Mission in South Sudan (UNMISS); two regional commissions, namely, the Economic Commission for Latin America and the Caribbean (ECLAC) and Economic and Social Commission for Western Asia (ESCWA); and two offices away from headquarters (OAHs), namely, the United Nations Office at Nairobi (UNON) and United Nations Office at Geneva (UNOG).

12. To assess the reliability of environmental data shared in the e-App, OIOS: (a) interviewed relevant DOS and mission personnel; (b) conducted a walk-through of the e-App system to understand how the data was collated and summarized at mission level; and (c) reviewed available records including spreadsheets

[2] The Rapid Environment and Climate Technical Assistance team based on arrangements with United Nations Project Office

used to collect and summarize environmental performance data as inputs for the e-App. In addition, for non-peace operations, OIOS reviewed sample documents relating to data included in the spreadsheets used as inputs for the GtB report. Based on the review, OIOS determined that the data was sufficiently reliable for the purpose of addressing the audit objective, although OIOS observed needs for improvement as detailed in the relevant section of the report.

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

III. AUDIT RESULTS

A. EMS governance

<u>Secretariat-level Steering Group was active</u>

14. As per the environment policy (ST/SGB/2019/7), the Steering Group was constituted as an overarching coordination mechanism for EMS across the Secretariat. The Group was co-chaired by the Under-Secretaries-General of DMSPC and DOS with membership consisting of senior management representatives from 17 Secretariat entities[3] and annually rotating peace operations. The Executive Director of UNEP provided normative technical support, as needed. The Steering Group met annually in 2023 and 2024 as required.

15. OIOS reviewed the minutes of the meeting held in April 2023 and observed its latest meeting held in May 2024. Using data from the GtB report, the Steering Group reviewed important environmental matters such as progress in achieving UNSCAP targets and the DOS Environmental Strategy for Peace Operations (referred to as “DOS environmental strategy” hereafter), and proposed policy changes for commercial air travel. In addition, positive experiences and practices in EMS were shared during the meeting.

<u>Need for sample environmental management commitments for inclusion in senior managers’ compacts</u>

16. To enhance accountability for EMS, the CEB Strategy emphasized the need to integrate environmental improvement requirements into senior managers’ compacts with the Secretary-General. A review of 13 sampled compacts for 2022 and 2023 indicated that all of them included objectives, goals, and commitments towards EMS and the UNSCAP targets for their respective entity's operations. However, for 2024, for 4 of the 13 compacts (for senior managers for ECLAC, UNON, UNOG, and DGACM), environmental objectives, goals, and commitments were dropped.

17. DMSPC’s Business Transformation and Accountability Division (BTAD) explained that for 2024, the specific priorities of the Secretary-General that senior managers were required to commit to were limited to those applicable to all senior managers, not just to the subset of managers responsible for managing facilities and infrastructure and able to make impactful commitments on Climate Action. BTAD added that this does not prevent managers responsible for operating facilities and infrastructure from making commitments on environmental management in the “delivering programmatic objectives” section of the compact. OIOS noted, however, that there was not adequate guidance on this, including examples of

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[3] Executive Office of Secretary General, DOS, DMSPC, ESCWA, UNON, UNOG, ECLAC, UNEP, Department for General Assembly and Conference Management (DGACM), Department of Economic and Social Affairs, Economic Commission for Africa, Economic and Social Commission for Asia and the Pacific (ESCAP), United Nations Office in Vienna, Development Coordination Office, Department of Global Communications, Office for the Coordination of Humanitarian Affairs and the Global Compact.

environmental management commitments, that senior managers with responsibilities for managing facilities and infrastructures could use to include such commitments in their compacts with the Secretary-General.

> **(1) DMSPC should, through the United Nations Secretariat Steering Group on Environmental Sustainability Management, develop examples of commitments on environmental management, and support senior managers with responsibilities for managing facilities and infrastructures to include these commitments in their compacts with the Secretary-General.**
>
> *DMSPC accepted recommendation 1 and stated that it would develop and share sample commitments to include in relevant senior managers' compacts.*

B. EMS implementation and operations

DMSPC needed to follow up on the implementation of EMS at Secretariat locations

18. The CEB Strategy required the Secretariat entities to establish EMS by 2025. Secretariat entities initially relied on various guidance documents of UNEP to implement EMS. In January 2024, DMSPC issued the EMS policy guide comprising four phases: Phase 1 - leadership and commitment, 2 - planning and development, 3 - implementation, and 4 - review and improvement.

19. Based on responses to its questionnaire, OIOS assessed that as of December 2024, entities had achieved the EMS implementation phases as summarized in Table 2.

Table 2: **OIOS assessment of the EMS implementation status for eight sampled entities as of December 2024**

Phase	Phase description	Number of entities	Location/entity
1	Leadership and commitment	2	Headquarters and ECLAC
2	Planning and development	2	ESCWA and UNOG
3	Implementation	-	-
4	Review and improvement	4	UNON, MINUSCA, MONUSCO and UNMISS

20. The four entities that had achieved Phase 4 of EMS implementation had established governance structures with leadership commitment to monitor environmental performance in their respective entities. Also, their planning and implementation of EMS processes were documented and regularly reported to and reviewed by respective heads of entities. UNON led the best practice of establishing a local EMS manual taking into consideration the local circumstances, which was approved by senior management. UNMISS also developed a local EMS manual approved by its senior management in 2020, while MINUSCA had drafted its EMS manual, but it was yet to be approved by senior management. MONUSCO had not drafted a local EMS manual and stated that it would rely on DOS environmental strategy and guidance documents without developing its own EMS manual.

21. However, there was a risk that the remaining four of the eight sampled entities could miss the 2025 target. Several key elements of EMS such as local environmental governance structure, environmental objectives and targets, systematic environmental risk assessments, and environmental emergency response plans were either in progress or not yet started. Among the four entities lagging at EMS Phase 1, ECLAC environment focal point was preparing to initiate EMS but needed the attention of senior management. No action had been taken at Headquarters to establish a local EMS, although the Facilities and Commercial

Activities Services in the Division of Administration, DOS is responsible for its development and maintenance.[4] Environmental risks may be lower at New York Headquarters than other locations considering the nature of operations, stringent local environmental regulations and the efforts[5] of management. Nonetheless, establishment of a documented and systematic EMS at Headquarters is needed to mitigate any residual environmental risks.

22. Also, as required by the Secretariat's environment policy, five of the eight entities reviewed had established local environmental governance bodies led by senior management. Membership of those bodies consisted of all relevant functions such as the environmental section or focal point, facilities management, engineering, administration, procurement, and police and military representatives for peace operations. However, senior management did not prioritize the establishment of a local environmental governance structure at Headquarters, ECLAC and ESCWA, which could result in missed opportunities to identify and address their environmental issues.

23. DMSPC had not reported the progress of EMS implementation for entities to the Steering Group to assess and recommend corrective actions to ensure all entities achieve Phase 4 of the EMS implementation by 2025.

(2) DMSPC should, in coordination with DOS: (a) periodically report the performance of Secretariat entities in implementing the environmental management system (EMS) to the Steering Group on Environmental Sustainability Management for its review and action; and (b) remind heads of Secretariat entities to fully implement EMS with local governance structure, at all Secretariat locations, including Headquarters by the end of 2025.

DMSPC accepted recommendation 2 and stated that it would: (a) report on entities' EMS implementation at the Steering Group's annual meetings; and (b) recommend to the Steering Group that the co-chairs write to the heads of relevant Secretariat entities, reminding them of the requirement.

<u>DOS was actively following up on the implementation of its strategy for peace operations, but needed to finalize guidance on the positive legacy pillar</u>

24. The DOS environmental strategy for peace operations has three phases covering 2017-2030.[6] The key governance mechanism for monitoring its implementation is the Field Advisory Committee on Environment comprising the DOS Environment Section and directors and chiefs of mission support. A review of meeting minutes since October 2022 showed that the Committee met quarterly as required and the agendas covered activities of environmental working groups, target setting for environmental performance and relevant updates and emerging information. Additionally, the DOS Environment Section and missions' environmental officers met every other month to share experiences on environmental initiatives and projects.

25. The environmental strategy called for missions' environmental activities to be organized around the five pillars of the strategy, namely: energy, water and wastewater, solid waste, positive legacy/wider

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[4] This was as per the report of the Secretary-General (A/72/492/Add.2), "Shifting the management paradigm in the United Nations: implementing a new management architecture for improved effectiveness and strengthened accountability" (para 247).
[5] These efforts included optimizing energy efficiency by deploying advanced heating, ventilation and air conditioning system, monitoring water consumption and waste through a dashboard and contract respectively, using solar panels and green roofing in some parts of the Headquarters buildings, and reducing environmental footprint through discontinuation of some office leases and flexible working arrangements.
[6] First and second phases were for the periods from January 2017 to June 2020 and from July 2020 to June 2023. The third phase of the strategy, titled The Way Forward Strategy, refers to the period from July 2023 to June 2030.

impact, and EMS. DOS developed operational guidelines and performance metrics and indicators for four of the five pillars between 2018 and 2024. In January 2025, the Under-Secretary-General for Operational Support issued a code cable to heads of peace operations that provided preliminary guidance on the scope and implementation of the remaining pillar, positive legacy/wider impact.[7]

26. While the preliminary guidance addressed some of the concerns that missions had raised to OIOS during this audit on implementing this pillar, additional guidance and training were still needed in the following areas: (i) criteria and considerations that peace operations and other stakeholders should take into account during source planning for acquisition of goods and services and development of facilities and infrastructure; (ii) effective design and implementation of projects intended to support host countries; and (iii) reviewing and enhancing key performance indicators on the positive legacy/wider impact pillar in the e-App to assess missions' operations in this area.

27. In May 2024, the DOS Environment Section formed a community of practice with three missions to compile relevant cases and lessons learned to define the scope and range of positive legacy/wider impact activities, but these efforts needed to be strengthened and expedited. Ineffective development and implementation of positive legacy/wider impact activities could result in missed opportunities to meet the objectives of the pillar.

(3) DOS should further strengthen its guidance to peace operations on the positive legacy/wider impact pillar of its environmental strategy by: (a) providing detailed operational guidelines and staff training; (b) establishing adequate performance metrics and indicators; and (c) expanding the positive legacy community of practice.

DOS accepted recommendation 3 and stated that it would: (a) develop more detailed guidance on positive legacy for field missions; (b) integrate adequate performance indicators in the e-App; and (c) expand the positive legacy community of practice as guidelines and best practices are developed.

Environmental risk assessments need strengthening

28. Environmental risk assessment is an element of EMS and a critical step to identify aspects of the Secretariat's operations and activities that can have negative environmental impacts and enable decision-makers to take necessary measures to mitigate those impacts, as required by the CEB Strategy and the DMSPC Environment Policy Guide (January 2024). Inadequate environmental risk assessments could diminish the Secretariat's capacity to effectively prepare for and mitigate environmental risks in a systematic manner.

(a) Peace operations

29. Risk assessments by peace operations for the energy, water and wastewater, solid waste, and positive legacy/wider impact pillars, are discussed below:

i. Water and wastewater and solid waste pillars

30. Peace operations were conducting robust, systematic risk assessments for the water and wastewater and solid waste pillars. DOS standard operating procedures (SOPs) on water and wastewater, and waste management for peace operations included detailed guidelines, key performance indicators and risk

[7] Positive legacy entails the design and management of mission operations (including facilities, infrastructure and services) in a manner that maximizes opportunities to provide a secondary benefit for host communities and/or local authorities beyond mission liquidation, as well as during the presence of the mission where relevant

assessment checklists. Risks such as those related to treatment and discharge risks for the wastewater pillar, and landfill and incineration risks for the solid waste pillar were identified and, based on the assessments conducted by each site, ratings were captured in the e-App as “significant,” “medium high,” “medium,” and “low.” The percentage of mission sites posing minimum wastewater and solid waste risks had improved from 60 per cent to 70 per cent and from 18 per cent to 34 per cent, respectively from 2019/20 to 2022/23 fiscal years.

ii. Energy pillar

31. Apart from the United Nations Interim Security Force in Abyei (UNISFA), peace operations had not conducted any systematic risk assessment under the energy pillar, for which air pollution by emission and soil contamination related to electricity generation activities were the main components. DOS explained that its approach to risks related to air pollution (from stationary energy sources) was based on reducing greenhouse gases (GHG) and other air pollutant emissions at the source by improving efficiency through measures such as generator right-sizing, synchronization and preventative maintenance, and substituting diesel generators with renewable energy systems, which were being tracked in the e-App. According to DOS, this reduction-at-the-source approach was more efficient than conducting risk assessment at site level.

32. For the risk of soil contamination, relevant data and indicators such as the fuel containment status at missions’ generator farms, fuel tanks, vehicle maintenance bays and other sites were collected through the e-App. DOS explained that a site-specific risk assessment was not warranted as its environment policy requires 100 per cent fuel (and other contaminants) spill containment at all locations. Despite this, in at least three missions[8] reviewed, the fuel containment rates for 2023/24 were below 75 per cent but adequate actions were not being taken to determine the reasons for the underperformance and develop mitigation plans.

33. Subsequent to the audit, DOS informed OIOS that the annual mission environmental scorecard and the 2025/26 supplementary budgetary information sheet on environmental projects include performance on proper spill containment at all locations aimed at encouraging missions to take proper action. DOS also stated that it would consider further strengthening risk assessment, as needed, and continue to collaborate with missions to reduce emissions and prevent soil contamination from electricity production systems.

iii. Biodiversity aspect of the positive legacy/wider impact pillar

34. The e-App monitors potential risks to biodiversity under the positive legacy/wider impact pillar. The DOS SOP on environmental impact assessment issued in 2019 provided guidance to assess the risks to biodiversity of mission projects. However, the guidance was limited and outdated, requiring revisions to introduce the latest assessment methodology and tools to identify sensitive local habitats, endangered species, ecological corridors, and protected areas that could be potentially impacted by proposed mission projects. The CEB biodiversity report[9] could be utilized as a basis for developing guidance.

(b) Non-peace operations

35. Out of five non-peace operations location/entities reviewed (Headquarters, ECLAC, ESCWA, UNOG, and UNON), only UNON had conducted a thorough and systematic environmental risk assessment. The other four entities were at Phases 1 and 2 of EMS implementation status as shown in table 2.

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[8] UNISFA (35 per cent), UNMISS (69 per cent) and MINUSCA (71 per cent)

[9] CEB report on “Common approach to integrating biodiversity and nature-based solutions for sustainable development into the United Nations policy and programme planning and delivery” issued in August 2021

(c) Environmental emergency preparedness and response plan

36. As per the EMS policy guide, environmental risk assessment should cover risks and impacts during unexpected situations or emergencies. Three of the eight sampled location/entities had put in place an environmental emergency preparedness and response plan that identified environmental hazards such as flood, fire, and release of harmful chemical and other substances. This was still pending in five location/entities (Headquarters, MINUSCA, UNOG, ECLAC and ESCWA).

(4) DOS should, in coordination with DMSPC, develop risk assessment guidelines on the biodiversity aspect of the positive legacy/wider impact pillar to enable entities to assess potential environmental risks and establish mitigation measures.

DOS accepted recommendation 4 and stated that it would explore *opportunities to strengthen the consideration of biodiversity aspects in the context of the ongoing revision of the environmental impact assessment standard operating procedure.*

(5) DMSPC should, in coordination with DOS, take adequate measures to encourage the conduct of environmental risk assessments and development of emergency preparedness and response plans at all Secretariat locations.

DMSPC accepted recommendation 5 and stated that it would remind and support relevant entities (i.e., those that are responsible for facilities and infrastructure) at each geographic location to conduct environmental risk assessments and develop emergency preparedness and response plans if they have not already done so.

Measures were being taken to reduce the environmental impact of internal management functions

37. The CEB Strategy and the Secretariat environment policy outline commitments towards environmental sustainability for internal management functions including procurement, air travel, and events, supporting achievement of the UNSCAP targets.

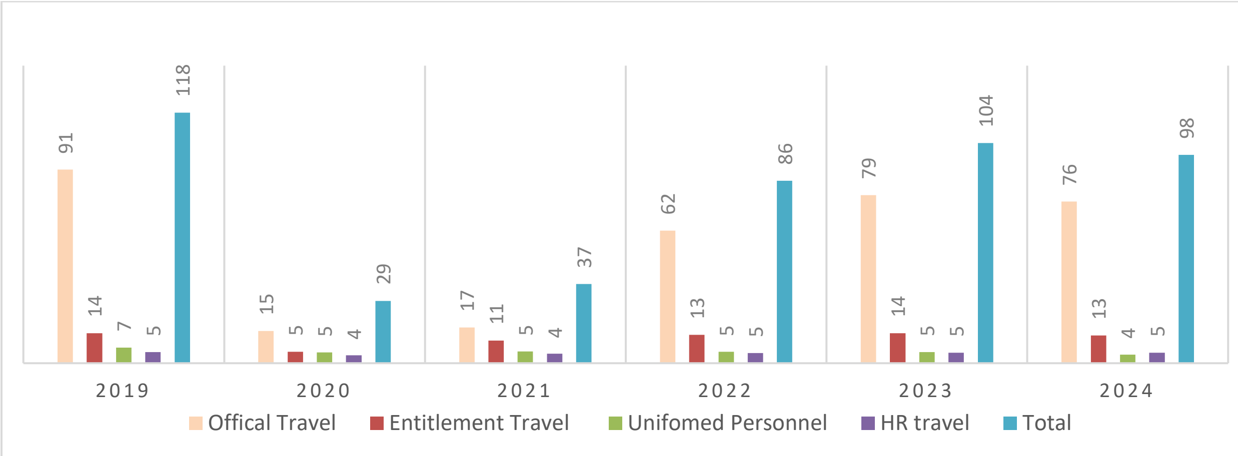
(a) Procurement to increase use of renewable energy and reduce emissions

38. Nine systems contracts related to efficient and renewable energy were established with total not-to-exceed (NTE) value of $87.1 million, of which $54.2 million (62 per cent) was utilized from January 2022 to October 2024. Also, six system contracts for turnkey renewable energy solutions with NTE value of $25.6 million were established in July 2024. DOS, during its meetings with environmental thematic working groups, informed missions of the need to further utilize these contracts. The DOS environmental strategy also encouraged requisitioners to consider and include environmentally friendly specifications in technical requirements and evaluation criteria for products and services. Also, vendors were encouraged to adopt environmental sustainability considerations aligned with the United Nations Global Compact's principles to procure environmentally friendly goods and services.

(b) Commercial air travel

39. Commercial air travel is the main source of carbon emissions for most non-peace operations, representing on average 50 per cent of those entities' emissions. Carbon emissions (carbon dioxide (CO_2) in millions of kilogrammes) from air travel decreased between 2019 and 2021, due to less travel because of the COVID-19 pandemic. However, as depicted in figure 1, the trend began to approach pre-COVID level from 2022 to 2024.

Figure 1: Total emissions (CO_2 in millions of kilogrammes) from commercial air travel by type of travel



Source: Umoja Travel CO_2 Dashboard

40. The Secretariat encouraged voluntary downgrades from business to economy class to reduce carbon footprint. For the period 1 July 2022 to 30 June 2024, 2,318 trips were voluntarily downgraded to economy class, accounting for 8.5 per cent of all eligible trips by commercial aircraft purchased by the United Nations. More carbon emissions can be saved by direct flights to destinations. However, existing travel policy prioritizes the use of most economical, cost saving routes over direct flights. The Office of Human Resources in DMSPC in May 2024 reported to the Steering Group that it was working on proposed policy changes to address this issue and other matters to reduce carbon emissions originating from the use of commercial air travels.

(c) Events

41. One of the targets in UNSCAP is for all United Nations events with over 300 participants to meet established sustainability standards. A working group composed of representatives from 11 Secretariat entities developed a Secretariat sustainable events checklist approved by the Steering Group in September 2024. The checklist contained 75 core criteria covering five areas: event organization, venue, transportation, catering, and accommodation, to provide guidance for holding sustainable events that reduce carbon footprint. DMSPC advised Secretariat entities to use the checklist in the planning and organization of events and conferences.

Need to enhance environmental awareness of staff and other stakeholders in non-peace operations

42. The environment policy stipulated the need to increase environmental awareness, participation, knowledge-sharing and training of all Secretariat personnel on environmental issues.

43. Tailored environmental training sessions were implemented for civilian and uniformed personnel in the three peace operations entities reviewed, with over 90 per cent completion for 2023-24 fiscal year. The completion rates for these trainings were included in the environmental performance scorecards in the e-App that were reviewed by the senior management of the missions and DOS. Various environmental sustainability campaigns, such as “Beat the Plastic,” “Greening the Office,” and “Say yes to less,” were held. Also, DOS administered an online community of practice for peace operations to share good practices and experiences in environmental management.

44. However, there was room for improvement in non-peace operations. For instance, four (Headquarters, UNOG, ECLAC and ESCWA) of the five non-peace operations location/entities reviewed

only made sporadic attempts and campaigns to communicate good environmental practices and initiatives among staff and contractors. Only UNON had established training materials, trained environmental focal points and auditors and conducted targeted environmental campaigns as part of its certification for ISO 14001[10] in 2023/24.

45. Also, as of December 2024, there was a low level of completion across the Secretariat, of the 'greening the blue' environmental online course in Inspira (LMS-7092-1). Just 393 staff members (or less than 1 per cent since 2022), had completed the course as it was not mandatory for all Secretariat entities. Only UNEP and ESCAP made the course mandatory for their personnel.

(6) DMSPC should provide guidance to heads of non-peace operations entities to promote awareness, participation and knowledge-sharing of staff members and contractors on environmental issues including by encouraging staff members' to complete the 'greening the blue' environmental online course in Inspira (LMS-7092-1).

DMSPC accepted recommendation 6 and stated that it would prepare and share related guidance with heads of non-peace operations.

C. EMS performance measurement and reporting

Need to develop entity-specific targets

46. UNSCAP established nine key indicators and targets to be met by 2025 and 2030 reflecting the Secretariat commitment to reduce its environmental footprint. The Secretariat's UNSCAP performance from 2019 to 2023 is presented in table 3:

Table 3: UNSCAP key indicators and Secretariat performance from 2019 to 2023 (shaded in green and red for indicators likely and less likely to achieve 2025 targets, respectively)

Key indicator	2019	2020	2021	2022	2023	Overall progress 2019-2023	2025 target	2030 target
1. GHG emissions (million tons of CO_2 eq[11])	1.06	0.96	0.80	0.77	0.77	28 per cent reduction	25 per cent reduction	45 per cent reduction
2. Per capita emissions (tons CO_2 eq)	6.92	6.52	6.27	6.44	6.10	7 per cent reduction	25 per cent reduction	45 per cent reduction
3. Per capita electricity consumption (kilowatt per hour)	4,148	3,947	3,599	3,941	4,062	2 per cent reduction	20 per cent reduction	35 per cent reduction
4. Renewable energy (percentage of total energy)	9	13	14	15	15	15	40	80
5. Climate neutrality[12] (per cent)	100	100	100	100	100	100	100	100
6. Commercial air travel per capita emissions	0.72	0.28	0.28	0.56	0.76	5 per cent increase	10 per cent reduction	15 per cent reduction

[10] Issued by the International Organization for Standardization
[11] CO_2 eq (carbon dioxide equivalents) is a metric used to express the climate impact of various GHG in terms of equivalent CO_2
[12] United Nations Secretariat climate neutrality is accomplished through reducing to the maximum extent possible the GHG emissions associated with the facility operations and travel and offsetting the remaining balance through purchase of carbon credits, which is determined in accordance with the principles of the United Nations GHG Inventory.

Key indicator	2019	2020	2021	2022	2023	Overall progress 2019-2023	2025 target	2030 target
7. Events*	Not yet monitored						100 per cent	
8. Operational efficiency**	NA							
9. Sustainable development co-benefits**	NA							

Source: DMSPC Sustainability and Resilience Management Section
*The guidelines towards achieving the target of 100 per cent of events with over 300 participants meet established sustainability standards was established in September 2024 and actual performance has not yet been monitored.
** No targets established

47. The Secretariat already met the 2025 targets for GHG emission and climate neutrality. However, progress on the four indicators shown red in table 3 was far below their 2025 targets. OIOS encourages DOS and DMSPC to further intensify their current efforts to accelerate achievement of all UNSCAP targets. These efforts include implementation of the environmental strategy for peace operations, the focus of which is linked to energy efficiency and connection to existing renewable grids, where possible; and measures being taken to reduce environmental impact of internal management functions as discussed earlier.

48. Also, although advocated for by UNSCAP, there were no entity level targets established based on their specific contexts and commitments for entities to contribute towards achievement of the Secretariat-wide UNSCAP targets. Instead, DMSPC and the Steering Committee's monitoring of UNSCAP targets has been focused on historical performance trend disaggregated between peace and non-peace operations.

49. DOS, in the 2024/25 fiscal year, started establishing environmental targets for two peace operations, as part of their annual results-based budgeting process, and this target setting approach was rolled out across all missions during the 2025/26 budget preparation process. This was in accordance with the DOS environmental strategy 2023-2030. However, there was no plan to establish targets for non-peace operations entities. While the focus on peace operations as the largest pollutants, responsible for 83 per cent of GHG emissions of the Secretariat, was understood, monitoring the contribution of non-peace operations entities towards the achievement of UNSCAP should not be neglected.

(7) **DMSPC should, in coordination with DOS, require relevant non-peace operations entities to develop entity-specific targets that contribute to the achievement of targets for the United Nations Secretariat Climate Action Plan.**

DMSPC accepted recommendation 7 and stated that it would propose to the Steering Group that the co-chairs write to the heads of relevant Secretariat entities (i.e., those that are responsible for facilities and infrastructure) and request them to develop such targets..

EMS audits could be strengthened

50. The EMS policy guide requires entities to have trained EMS auditors to conduct audits at planned intervals to identify whether environmental practices conform to the entity's EMS requirements and the entity is on track to achieve the targets and objectives.

51. Peace operations, although lacking dedicated EMS auditors, have been conducting inspections of camps and temporary operating bases to review various environmental aspects. Also, DOS deployed the Rapid Environment and Climate Technical Assistance (REACT) and Environmental Technical Support teams, which inspected missions' environmental performance and provided technical support. However, among the five non-peace operations location/entities reviewed, only UNON had a trained EMS audit

capacity. The other four did not have any capacity or mechanisms to implement EMS audit requirement. DMSPC indicated that it would provide guidance for non-peace operations entities to implement this requirement, based on the availability of resources.

<u>Actions were being taken to ensure accuracy of data reporting for non-peace operations Secretariat entities</u>

52. In non-peace operations, designated focal points led the collection of environmental performance data through a data entry form and a template spreadsheet developed by UNEP, and submitted the data collected to UNEP for GtB reporting. This was validated by the UNEP Sustainability team.

53. While the data in the spreadsheets of four non-peace operations entities reconciled with the reported data for 2023 GtB report, it was not possible to fully reconcile the data with the source documents, as they were partially provided, or maintained in a decentralized manner across sections and units in different formats and systems. Also, the data collection and reporting processes were largely manual, which could be prone to errors. UNEP informed OIOS that new tools, such as a dedicated reporting platform with functionality to upload source documents as attachments, were being developed to improve accuracy of data and streamline the GtB reporting process.

<u>No major inaccuracies were identified in environmental data reporting from peace operations, but some areas needed improvement</u>

54. The DOS REACT team was responsible for compiling, calculating, and reporting GHG emissions of peace operations to UNEP for the GtB report. A review of the 2022/23 GHG data calculation for the three sampled missions, representing approximately 49 per cent of the total GHG of peace operations' emissions, showed that the data reported to UNEP reconciled with the source data and were accurately calculated converting fuel volume to GHG emissions using the conversion factors recommended by UNEP, and commercial air travels using the International Civil Aviation Organization carbon calculator. In addition, OIOS comparison of the water and solid waste figures of three sampled missions in 2022 in the e-App against the corresponding figures in the GtB report showed only two minor discrepancies, which were corrected by DOS during its verification process.

55. Nevertheless, improvements for environmental data reporting were still needed, as below:

- The sampled missions, at OIOS request, provided only summary spreadsheets for water usage and solid waste data by site without supporting source evidence, although the e-App included a feature for attaching supporting source documents, pictures, and other forms of evidence. The e-App showed only the final tallies for each site as per the summary spreadsheets; therefore, the data could not be verified with source evidence. In addition, supporting documents for risk assessment results in the e-App (wastewater and solid waste risks) were not uploaded to the system. DOS needed to guide missions to use the feature to upload critical supporting evidence to enable evidence-based verification of key data.

- Also, the instruction manual for the e-App, which was developed in 2018, needed revisions and updates, including: (a) removal of reference to outdated policies and documents; and (b) inclusion of new indicators developed and used in the e-App and reflecting additional indicators in the new GHG section in the e-App.

(8) DOS should further enhance environmental performance data reporting through: (a) updating the Environmental Action Planning and Performance application (e-App) instruction manual; and (b) guiding peace operations to upload critical supporting evidence for their performance data in the e-App enabling evidence-based verification.

DOS accepted recommendation 8 and stated that it would update the e-App instruction manual and continue to encourage missions to upload supporting evidence for critical processes.

Need for increased use of actual data through the Field Remote Infrastructure Monitoring system

56. For the 2022/23 period, 26 per cent of the usage data in the e-APP relied on estimates rather than actual measures, which could be enhanced through full implementation of the Field Remote Infrastructure Monitoring (FRIM) application. FRIM enables actual data collection and analysis from various infrastructures and assets in peace operations concerning actual usage data, rather than estimates, for power, fuel, water, and wastewater.

57. FRIM has been deployed by the United Nations Global Service Centre (UNGSC) since 2019. As of September 2024, FRIM roll-out coverage was only 22 per cent across 508 sites in 20 peace operations entities, hence not all United Nations equipment were connected to the system. OIOS noted additional challenges in fully integrating the FRIM application with the e-App, as below.

- According to UNGSC, peace operations were experiencing challenges implementing FRIM due to inaccessibility of some sites or intermittent internet coverage.

- The functionality for importing data from FRIM into the e-App was offline at the time of the audit due to data quality issues with information collected from FRIM devices that measure and record specific quantities of energy, water or other resource consumption over time.

- Further, contingent-owned equipment (COE) were not connected to FRIM. However, the COE working group of Member States in January 2023 highlighted the need for troop/police contributing countries to ensure that equipment are in operationally serviceable condition, including functional hour-meters or kilo-watt meters (for example, for electricity generation systems), to facilitate operation of FRIM upon agreement with the United Nations.

(9) DOS should strengthen: (a) its support to missions in developing and implementing an action plan to fully implement the Field Remote Infrastructure Monitoring (FRIM) system; and (b) integration of the FRIM system with Environmental Action Planning and Performance application to collect actual environmental data including from United Nations- and contingent-owned equipment.

DOS accepted recommendation 9 and stated that: (a) it would strengthen its support to missions in developing and implementing action plans to implement FRIM; and (b) the e-APP was already integrated with FRIM and data from FRIM was used where it met data quality requirements. DOS would address FRIM data quality issues to increase the amount of information able to be imported into the e-APP.

IV. ACKNOWLEDGEMENT

58. OIOS wishes to express its appreciation to the management and staff of DOS, DMPSC and UNEP for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of environmental management the United Nations Secretariat

Rec. no.	Recommendation	Critical[13]/ Important[14]	C/ O[15]	Actions needed to close recommendation	Implementation date[16]
1	DMSPC should, through the United Nations Secretariat Steering Group on Environmental Sustainability Management, develop examples of commitments on environmental management, and support senior managers with responsibilities for managing facilities and infrastructure to include these commitments in their compacts with the Secretary-General.	Important	O	Receipt of sample environmental commitments and evidence of support to senior managers to include such commitments in their compacts with the Secretary-General as applicable.	31 March 2027
2	DMSPC should, in coordination with DOS: (a) periodically report the performance of Secretariat entities in implementing the environmental management system (EMS) to the Steering Group on Environmental Sustainability Management for its review and action; and (b) remind heads of Secretariat entities to fully implement EMS with local governance structure, at all Secretariat locations, including Headquarters by the end of 2025.	Important	O	Receipt of evidence of: (a) reporting to the Steering Group on the performance of Secretariat entities in implementing EMS, and (b) reminders to heads of entities to fully implement EMS.	31 March 2027
3	DOS should further strengthen its guidance to peace operations on the positive legacy/wider impact pillar of its environmental strategy by: (a) providing detailed operational guidelines and staff training; (b) establishing adequate performance metrics and indicators; and (c) expanding the positive legacy community of practice.	Important	O	Receipt of evidence of detailed operational guidance, performance metrics and indicators, and an expanded community of practice on the positive legacy/wider impact pillar.	31 March 2027
4	DOS should, in coordination with DMSPC, develop risk assessment guidelines on the biodiversity aspect of the positive legacy/wider impact pillar to enable entities to	Important	O	Receipt of evidence of risk assessment guidelines on the biodiversity aspect of the positive legacy/wider impact pillar.	30 September 2027

[13] 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.
[14] 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.
[15] Please note the value C denotes closed recommendations whereas O refers to open recommendations.
[16] Date provided by DMSPC and DOS in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of environmental management the United Nations Secretariat

Rec. no.	Recommendation	Critical[13]/ Important[14]	C/ O[15]	Actions needed to close recommendation	Implementation date[16]
	assess potential environmental risks and establish mitigation measures.				
5	DMSPC should, in coordination with DOS, take adequate measures to encourage the conduct of environmental risk assessments and development of emergency preparedness and response plans at all Secretariat locations.	Important	O	Receipt of evidence of measure taken measures taken to encourage the conduct of environmental risk assessments and development of environmental emergency preparedness and response plans at all Secretariat locations.	30 September 2027
6	DMSPC should provide guidance to heads of non-peace operations entities to promote awareness, participation and knowledge-sharing of staff members and contractors on environmental issues including by encouraging staff members to complete the 'greening the blue' environmental online course in Inspira (LMS-7092-1).	Important	O	Receipt of evidence of guidance provided to heads of non-peace operations entities to adequately promote environmental awareness, participation and knowledge sharing.	30 September 2027
7	DMSPC should, in coordination with DOS, require relevant non-peace operations entities to develop entity-specific targets that contribute to the achievement of targets for the United Nations Secretariat Climate Action Plan.	Important	O	Receipt of evidence of measures taken requiring relevant non-peace operations to develop entity specific targets for the achievement of UNSCAP targets.	30 September 2027
8	DOS should further enhance environmental performance data reporting through: (a) updating the Environmental Action Planning and Performance application (e-App) instruction manual; and (b) guiding peace operations to upload critical supporting evidence for their performance data in the e-App enabling evidence-based verification.	Important	O	Receipt of the updated e-App instruction manual and evidence of guidance to peace operations to upload critical supporting evidence on environmental performance data in the e-App.	30 September 2026
9	DOS should strengthen: (a) its support to missions in developing and implementing an action plan to fully implement the Field Remote Infrastructure Monitoring (FRIM) system; and (b) integration of the FRIM system with Environmental Action Planning and Performance application to collect actual environmental data including from United Nations- and contingent-owned equipment.	Important	O	Receipt of evidence of measures taken to: (a) strengthen support to missions in developing and implementing an action plan to fully implement FRIM; and (b) integrate the FRIM system with the e-App to collect actual environmental data including from United Nations- and contingent-owned equipment.	30 March 2028

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Management Response

United Nations Nations Unies

INTEROFFICE MEMORANDUM MEMORANDUM INTERIEUR

TO: A: Mr. Byung-Kun Min, Director
Internal Audit Division
Office of Internal Oversight Services

DATE: 29 May 2025

THROUGH: S/C DE:

FROM: DE: Assel Omarova-Reister, Officer-in-Charge
Business Transformation and Accountability Division
Department of Management Strategy, Policy and Compliance

AOReister

SUBJECT: OBJET: **Draft report on audit of environmental management in the United Nations Secretariat (Assignment No. AH2024-547-01)**

1. With reference to your memorandum dated 5 May 2025 regarding the above subject, please find attached Appendix I with comments from the Department of Management Strategy, Policy and Compliance and the Department of Operational Support.

2. Thank you for giving the Administration an opportunity to provide comments on the draft report.

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Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	DMSPC should, through the United Nations Secretariat Steering Group on Environmental Sustainability Management, develop sample commitments, and support senior managers with responsibilities for managing facilities and infrastructure to include these commitments in their compacts with the Secretary-General.	Important	Yes	Chief, Sustainability and Resilience Management Section (SRMS), Office of the Under-Secretary-General (OUSG/DMSPC) and Chief, Monitoring and Evaluation Service (MES), Business Transformation and Accountability Division (BTAD)	31/03/2027	SRMS will work with MES to develop and share sample commitments to include in relevant senior managers’ compacts.

[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.

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2	DMSPC should, in coordination with DOS: (a) periodically report the performance of Secretariat entities in implementing the environmental management system (EMS) to the Steering Group on Environmental Sustainability Management for its review and action; and (b) remind heads of Secretariat entities to fully implement EMS with local governance structure, at all Secretariat locations, including Headquarters by the end of 2025.	Important	Yes	Chief, Sustainability and Resilience Management Section (SRMS), Office of the Under-Secretary-General (OUSG/DMSPC)	2(a): 31/03/2027 2(b): 31/12/2025	The client comments are reflected in the report.
3	DOS should further strengthen its guidance to peace operations on the positive legacy/wider impact pillar of its environmental strategy by: (a) providing detailed operational guidelines and staff training; (b) establishing adequate performance metrics and indicators; and (c) expanding the positive legacy community of practice.	Important	Yes	Chief, Environment Section (EnvS), Office of the Under-Secretary-General (OUSG/DOS)	31/03/2027	3(a): DOS has provided preliminary operational guidance on positive legacy to field missions through code cable CC-DOS-2025-00219 shared on 30 January 2025 and more detailed guidelines will be developed. 3(b): The client comments are reflected in the report. 3(c): The client comments are reflected in the report.
4	DOS should, in coordination with DMSPC, develop risk assessment guidelines on the biodiversity aspect of the positive legacy/wider impact pillar to enable entities to assess potential environmental risks and establish mitigation measures.	Important	Yes	Chief, Environment Section (EnvS), Office of the Under-Secretary-General (OUSG/DOS)	30/09/2027	The client comments are reflected in the report.

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5	DMSPC should, in coordination with DOS, take adequate measures to encourage the conduct of environmental risk assessments and development of emergency preparedness and response plans at all Secretariat locations.	Important	Yes	Chief, Sustainability and Resilience Management Section (SRMS), Office of the Under-Secretary-General (OUSG/DMSPC)	30/09/2027	DMSPC will remind and support relevant entities (i.e., those that are responsible for facilities and infrastructure) at each geographic location to conduct environmental risk assessments and develop emergency preparedness and response plans if they have not already done so.
6	DMSPC should provide guidance to heads of non-peace operations entities to promote awareness, participation and knowledge-sharing of staff members and contractors on environmental issues including by encouraging staff members to complete the 'greening the blue' environmental online course in Inspira (LMS-7092-1).	Important	Yes	Chief, Sustainability and Resilience Management Section (SRMS), Office of the Under-Secretary-General (OUSG/DMSPC)	30/09/2027	DMSPC will prepare and share related guidance with heads of non-peace operations. Please note that the training course is not a mandatory course. An increase in the completion rate of staff members cannot be used to determine implementation of these recommendations as it is not within the control of DMSPC.

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7	DMSPC should, in coordination with DOS, require relevant non-peace operations entities to develop entity-specific targets that contribute to the achievement of targets for the United Nations Secretariat Climate Action Plan.	Important	Yes	Chief, Sustainability and Resilience Management Section (SRMS), Office of the Under-Secretary-General (OUSG/DMSPC)	30/09/2027	DMSPC will propose to the Steering Group that the co-chairs write to the heads of relevant Secretariat entities (i.e., those that are responsible for facilities and infrastructure) and request them to develop such targets.
8	DOS should further enhance environmental performance data reporting through: (a) updating the Environmental Action Planning and Performance application (e-App) instruction manual; and (b) guiding peace operations to upload critical supporting evidence for their performance data in the e-App enabling evidence-based verification.	Important	Yes	Chief, Environment Section (EnvS), Office of the Under-Secretary-General (OUSG/DOS)	30/09/2026	The client comments are reflected in the report.

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9	DOS should strengthen: (a) its support to missions in developing and implementing an action plan to fully implement the Field Remote Infrastructure Monitoring (FRIM) system; and (b) integration of the FRIM system with Environmental Action Planning and Performance application to collect actual environmental data including from United Nations- and contingent-owned equipment.	Important	Yes	9(a): FRIM Program Coordinator, SGITT, UNGSC 9(b): FRIM Program Coordinator, SGITT, UNGSC and Chief, Environment Section (EnvS), Office of the Under-Secretary-General (OUSG/DOS)	31/03/2028	9(a): The client comments are reflected in the report. 9(b): It should be noted that e-APP is already integrated with FRIM. Data from FRIM is utilised where it meets data quality requirements. DOS will address FRIM data quality issues to increase the amount of information able to be imported into the eAPP.