



INTERNAL AUDIT DIVISION

REPORT 2025/016

**Audit of the United Nations
Environment Programme secretariat of
the Intergovernmental Science-Policy
Platform on Biodiversity and
Ecosystem Services**

**Some aspects of work programme
implementation and financial management
need to be strengthened**

26 June 2025

Assignment No. AA2025-220-02

**Audit of the United Nations Environment Programme
secretariat of the Intergovernmental Science-Policy Platform
on Biodiversity and Ecosystem Services**

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) secretariat of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES). The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective provision of secretariat services to IPBES. The audit covered the period from January 2022 to December 2024 and included a review of: (i) support to governing bodies; (ii) work programme implementation and monitoring; (iii) financial management; and (iv) evaluation.

The audit showed that some aspects of work programme implementation and financial management need to be strengthened.

OIOS made two recommendations. To address the issues identified in the audit:

- The IPBES secretariat needed to develop a plan, in collaboration with UNEP, to implement the Enterprise Risk Management and Internal Control Policy; and
- UNEP needed to provide guidance to the IPBES secretariat on the process for receiving and clearing the draft budget before submission to the Plenary for approval.

The IPBES secretariat and UNEP accepted the recommendations and have agreed to implement them. Actions required to close the recommendations are indicated in Annex I.

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Audit of the United Nations Environment Programme secretariat of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) secretariat of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES).
2. IPBES is an independent intergovernmental body established in 2012 by States to strengthen the science-policy interface for biodiversity and ecosystem services for the conservation and sustainable use of biodiversity, long-term human well-being and sustainable development. UNEP provides secretariat services to IPBES.
3. IPBES bodies include the Plenary, Bureau, Multidisciplinary Expert Panel (MEP), Expert Groups and Task Forces, and the secretariat. The Plenary, comprising representatives of IPBES members, is the governing body of IPBES that usually meets once a year. The Bureau oversees the administrative functions of IPBES, whereas MEP oversees all IPBES scientific and technical functions. Expert Groups and Task Forces carry out IPBES assessments and other deliverables. The secretariat provides support to the Plenary, Bureau, MEP, Expert Groups and Task Forces, as well as for implementing the IPBES work and administrative functions.
4. The resolution establishing IPBES, adopted in 2012, includes functions, operating principles and institutional arrangements of IPBES and sets out the following indicative administrative functions for the secretariat: (a) organizing meetings and providing administrative support for meetings, including the preparation of documents and reports to the Plenary and its subsidiary bodies as needed; (b) assisting the members of the Plenary, the Bureau and the MEP to undertake their respective functions as decided by the Plenary, including facilitating communication between the various stakeholders of the Platform; (c) facilitating communication among any working groups that might be established by the Plenary; (d) disseminating public information and assisting in outreach activities and in the production of relevant communication materials; (e) preparing the Platform's draft budget for submission to the Plenary, managing the trust fund and preparing any necessary financial reports; (f) assisting in the mobilization of financial resources; and (g) assisting in the facilitation of monitoring and evaluation of the Platform's work.
5. The IPBES secretariat, based in Bonn, Germany, is headed by an Executive Secretary who is accountable to the IPBES Plenary on policy and programmatic matters and to the Executive Director of UNEP on administrative matters. IPBES' approved budgets for 2022, 2023 and 2024 were \$8.9 million, \$9.1 million and \$10.5 million, respectively. As of March 2025, the secretariat had 20 staff posts (eleven Professional and nine General Service).
6. Comments provided by UNEP are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

7. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective provision of secretariat services to IPBES.

8. This audit was included in the 2025 risk-based work plan of OIOS due to the risk that potential weaknesses in the provision of secretariat services to IPBES could adversely affect its operations and achievement of its mandate.

9. OIOS conducted this audit from February to April 2025. The audit covered the period from January 2022 to December 2024. Based on an activity-level risk assessment, the audit covered risk areas which included: (i) support to governing bodies; (ii) work programme implementation and monitoring; (iii) financial management; and (iv) evaluation.

10. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data from Umoja and the IPBES website; and (d) sample testing of transactions.

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

III. AUDIT RESULTS

A. Support to governing bodies

Mechanisms for tracking the implementation of IPBES decisions were adequate

12. The IPBES secretariat had established adequate mechanisms for tracking the implementation of IPBES decisions. The IPBES Plenary periodically adopts work programmes prepared by the IPBES Multidisciplinary Expert Panel and Bureau with the support of the secretariat that guide its work for a period of 5 to 10 years. In decision IPBES-7/1 of 2019, the Plenary adopted the rolling work programme of IPBES for the period up to 2030.

13. The work programme focused on delivering six objectives relating to: (i) assessing knowledge; (ii) building capacity; (iii) strengthening the knowledge foundations; (iv) supporting policy; (v) strengthening communication and engagement of governments and stakeholders; and (vi) improving the effectiveness of IPBES. At each session of the Plenary, the IPBES Executive Secretary reported on progress in the implementation of the programme of work, including on the six objectives. The reports were prepared in consultation with the Bureau and MEP. The secretariat published all the Plenary decisions and work programme deliverables on the IPBES website.

B. Work programme implementation and monitoring

Implementation of the work programme was monitored satisfactorily

14. In 2019, the IPBES Plenary adopted the 2030 rolling work programme that focused on six objectives. Key deliverables for the work programme included assessments and other knowledge products on biodiversity and ecosystems. The secretariat supported the implementation of the work programme, worked on specific deliverables, and engaged implementing partners to support other deliverables. In accordance with UNEP partnership policies and procedures, the secretariat signed project cooperation agreements with partners which specified the expected deliverables, budget for the activities involved, and payment schedules tied to deliverables over the project duration. At every Plenary meeting, the Executive Secretary of IPBES, in consultation with the Bureau and MEP, reported on the progress in implementing the work programme covering all objectives and deliverables.

Risk management was yet to be formally implemented

15. The delegation of authority from the Executive Director of UNEP to the Executive Secretary of IPBES stated that enterprise risk management (ERM) was a core responsibility of management. It further stated that Multilateral Environmental Agreements should develop their own risk management policies and tools or use the United Nations ERM and Internal Control Policy.

16. At the time of the audit, the secretariat had not yet implemented a formal risk management and internal control framework. OIOS was informed that UNEP was rolling out ERM within the UNEP-administered Multilateral Environmental Agreements that will include IPBES.

(1) The IPBES secretariat, in collaboration with UNEP, should develop a plan to implement the Enterprise Risk Management and Internal Control Policy.

The IPBES secretariat accepted recommendation 1 and stated that it is currently working with UNEP on an action plan to implement the ERM and Internal Control Policy, including designating responsible individuals and timelines.

C. Financial management

(a) Resource mobilization

Action was underway to address delays in signing of agreements with donors

17. The IPBES fundraising strategy envisaged resource mobilization from non-governmental organizations and companies. This included approaching and responding to calls for projects by philanthropic companies, developing visibility with the private sector, and helping companies improve their impact on biodiversity while making cases for support. UNEP's partnership policy and procedures included due diligence procedures before engagement of non-governmental organizations and companies to ensure that UNEP only dealt with partners that conformed to its values.

18. During the audit period, the secretariat mobilized \$2.1 million from the private sector, philanthropists and other non-governmental organizations for implementing IPBES' work programme for 2020-2030. OIOS' review of a sample of seven donor partnerships showed that on average, it took 260 days (or about 8.5 months) for the secretariat and UNEP to complete the due diligence and sign the related partnership agreements. The time taken ranged between 53 and 659 days (see Table 1 below).

Table 1: Time taken to complete due diligence process for non-governmental organizations and companies

Donor	Amount	Date due diligence commenced	Date agreement signed	Time taken (days)
Donor 1	€100,000	13 February 2020	3 December 2021	659
Donor 2	€150,000	31 October 2019	24 August 2020	298
Donor 3	€252,000	11 February 2021	28 February 2022	382
Donor 4	€100,000	18 September 2024	13 December 2024	86
Donor 5	€100,000	23 April 2020	9 December 2020	230
Donor 6	\$500,000	11 June 2024	4 October 2024	115
Donor 7	€500,000	13 September 2022	5 November 2022	53

19. UNEP had commenced addressing the challenges through the new partnership policy with accompanying action plan issued on 30 September 2024. Furthermore, action to simplify the due diligence procedures was planned to be established by 30 September 2025.

(b) Partnership management

Implementing partners were vetted before engagement

20. UNEP partnership policy and procedures require due diligence to be conducted before selection of implementing partners (referred to as Technical Support Units - TSUs). The due diligence assessments covered the partners' legal status and governance, financial and administrative capacity, technical capacity, and alignment with United Nations values. They were conducted by the concerned UNEP staff, reviewed by the UNEP Partnership Committee as applicable, and documented in an online portal.

21. During the audit period, the secretariat worked with eleven TSUs of which seven were exempt from detailed due diligence as they were either government agencies, universities, or a United Nations agency. In this case, only the verification of TSUs' address was documented in the partnership portal. Due diligence was conducted and documented for the other four TSUs that were non-governmental organizations.

The selection process was adequate

22. In accordance with IPBES procedures, the selection of TSUs followed a competitive process. Following Plenary decisions on work to be undertaken, the secretariat made public calls to potential TSUs for offers to provide their services. Organizations responded to the calls with offers which included in-kind contributions. Upon receiving the offers, the secretariat screened the applicants, compiled the offers and provided them to the Bureau which made the selection decisions. Thereafter, the due diligence was completed in the UNEP partnership portal for the selected applicant. OIOS reviewed the documentation for the selection of the TSUs that were active during the audit period and found them to be adequate.

TSUs' expenditures were appropriately reviewed and recorded

23. During the audit period, the secretariat engaged eleven TSUs through 17 partnership agreements and amendments with a total budget amounting to \$7.1 million. The secretariat incurred an expenditure of \$5.2 million on these agreements, which represented 25 per cent of IPBES' total expenditure of \$21.0 million for the audit period.

24. The signed agreements with TSUs specified the deliverables, budgets, activities and timelines. To commence the activities, the secretariat advanced funds to TSUs upon signing of the agreements. Thereafter, on a semi-annual basis, TSUs reported the expenditures incurred and progress achieved as basis for further advances. Secretariat staff reviewed the appropriateness of the expenditures incurred, compared them against the budget and confirmed the delivery of expected outputs. After clearance by staff, the Executive Secretary accepted the reports and thereafter, the expenditures were recorded in Umoja.

25. TSUs complied with the reporting requirements contained in the agreements. The secretariat received and accepted all the 61 expenditure reports and a further 61 progress reports that were due from TSUs. OIOS' review of a sample of \$1.2 million out of the \$5.2 million spent during the audit period indicated that the controls over financial and progress reporting were satisfactory.

Implementing partners met audit reporting requirements

26. In accordance with signed agreements, TSUs provided the secretariat with audit reports six months after the end of each financial year. Audit reports were submitted for seven out of the twelve projects where the reports were due. Five projects were not required to submit audit reports because four projects were new, while the fifth was undertaken by a United Nations agency.

Performance of TSUs was evaluated

27. UNEP partnership policies and procedures provide for evaluation of the performance of implementing partners upon completion of projects.

28. The secretariat had conducted evaluations on seven TSUs which concluded that all of them were performing satisfactorily. The performance evaluation covered financial performance, programme performance, quality of reports, timeliness of implementation, quality of implementation, compliance with terms and conditions of agreements and timeliness of responses to requests.

(c) Expenditure review

Supporting documentation was adequate

29. During the audit period, the secretariat incurred expenditure totaling \$21.0 million, of which \$12.5 million (59 per cent) was spent on meetings of IPBES bodies (including sessions of the Plenary, meetings of the Bureau and MEP), secretariat personnel, operations and programme support costs. The remaining \$8.5 million (41 per cent) was spent on implementing the IPBES work programme with the support of TSUs.

30. OIOS' review of a sample of 74 payments amounting to \$4.5 million out of the \$12.5 million (36 per cent) showed that the expenditure was adequately supported with documentation for delivery and acceptance of the related goods and services.

Need to strengthen budget preparation process

31. UNEP is mandated to provide administrative arrangements for the IPBES secretariat in accordance with IPBES decisions. Therefore, the Executive Secretary of IPBES reported to the Executive Director of UNEP on administrative matters.

32. The secretariat, under the guidance of the Bureau, prepared IPBES budgets that the Plenary reviewed and approved annually. However, UNEP's Corporate Services Division was not involved during budget preparation, review and clearance prior to its submission to the Plenary for approval. The secretariat stated that it was not aware of any requirement for submission of its draft budget to UNEP for clearance.

<p>(2) UNEP should provide guidance to the IPBES secretariat on the process for receiving and clearing the draft budget before submission to the Plenary for approval.</p>

<p><i>UNEP accepted recommendation 2 and stated that it will clarify and provide the required guidance to IPBES on the procedure to be followed for review and clearance of their budgets, consistent with the practices of other secretariats provided by UNEP.</i></p>
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There was progress in resolution of outstanding value added tax

33. The IPBES secretariat was established in Bonn, Germany in 2014, following a decision by the IPBES Plenary at its first session, based on an offer by the Government of Germany to host the secretariat. The offer included provision of office accommodation and payment of utilities.

34. From 2017 to 2023, the secretariat paid value added taxes totaling €406,421 on goods and services procured and requested a refund from the host country. Initially, the host country declined because the secretariat was not recognized as being part of the United Nations.

35. The secretariat, with the support of UNEP, resolved the matter in August 2024 when the host country sent a note verbale recognizing the secretariat through an existing host country agreement with the United Nations Volunteers based in Bonn, Germany. Following this recognition, the host country refunded the secretariat €371,298 out of the €406,421 (or 91 per cent) claimed. Claims amounting to €35,123 (9 per cent) were rejected mostly due to incorrect billing addresses while those amounting to €16,000 (4 per cent) were still being worked on at the time of the audit.

D. Evaluation

Evaluations were facilitated

36. The secretariat is responsible for facilitating monitoring and evaluation of IPBES. The IPBES 2030 work programme includes improving the effectiveness of IPBES as one of its six objectives to ensure the regular internal and external review of the effectiveness of IPBES.

37. At IPBES 10 held from 28 August to 2 September 2023, the Plenary decided that a midterm review of the implementation of the 2030 rolling work programme be undertaken. The review was to include an internal and external component. The internal review sought to assess the extent to which the composition and role of the secretariat allow for effective implementation of the work programme. By decision IPBES-10/1, the Plenary approved the terms of reference for the midterm review, as set out in Annex IX to the decision. In the decision, the Plenary requested the Bureau and MEP to conduct an internal review, in accordance with the terms of reference, and present a report on the outcomes of the review to the Plenary for consideration at its eleventh session.

38. The internal component of the review was finalized in 2024, and a report was provided to the Plenary at IPBES 11 held in Namibia in 2024. The report lauded the secretariat for its effectiveness but noted that the volume of work to be processed with very limited staff was challenging. There was a general recommendation that matching the work programme with available human and financial resources would ensure a manageable workload and long-term sustainability. At the time of the audit, the external review was ongoing.

IV. ACKNOWLEDGEMENT

39. OIOS wishes to express its appreciation to the Management and staff of UNEP and IPBES for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Environment Programme secretariat of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	The IPBES secretariat, in collaboration with UNEP, should develop a plan to implement the Enterprise Risk Management and Internal Control Policy.	Important	O	Receipt of an action plan to implement the Enterprise Risk Management and Internal Control Policy at the secretariat.	30 September 2025
2	UNEP should provide guidance to the IPBES secretariat on the process for receiving and clearing the draft budget before submission to the Plenary for approval.	Important	O	Receipt of the guidance provided to IPBES on the process for review and clearance of draft budgets.	31 March 2026

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 the IPBES secretariat and UNEP in response to recommendations.

APPENDIX I

Management Response

Management Response

Audit of the UNEP secretariat of the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The IPBES secretariat, in collaboration with UNEP, should develop a plan to implement the Enterprise Risk Management and Internal Control Policy.	Important	Yes	Head of Operations IPBES Secretariat	Q3, 2025	IPBES is currently working with UNEP on an action plan to implement the Enterprise Risk Management and Internal Control Policy, including designated responsible individuals and timelines.
2	UNEP should provide guidance to the IPBES secretariat on the process for receiving and clearing the draft budget before submission to the Plenary for approval.	Important	Yes	Deputy Director Corporate Services Division	Q1, 2026	UNEP will clarify and provide the required guidance to IPBES on the procedure to be followed for review and clearance of their budgets, consistent with the practices of other (e.g. MEA) secretariats provided by UNEP.

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.