



INTERNAL AUDIT DIVISION

REPORT 2018/017

Audit of the United Nations
Environment Programme Secretariat
of the Convention for the Protection
and Development of the Marine and
Coastal Environment of the West and
Central African Region and its
Protocol

Controls needed to be strengthened for
effective management of the Convention's
operations

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Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region (hereafter referred to as “the Abidjan Convention” or “the Convention”) and its Protocol. The objective of the audit was to assess the adequacy and effectiveness of the Abidjan Convention Secretariat’s governance, risk management and control processes over the provision of efficient and effective services to the Convention. The audit covered the period from 1 January 2015 to 30 June 2017 and included a review of: the Convention’s governance mechanisms; Conference of the Parties (COP) meetings; risk management; resource mobilization and financial management; programme and project management; and regulatory framework.

UNEP provided secretariat services to the Abidjan Convention in accordance with its mandate. However, the Secretariat needed to enhance controls to ensure effectiveness of Convention activities to achieve its goals and objectives.

OIOS made 14 recommendations. To address issues identified in the audit, UNEP needed to:

- Bring to the attention of Member States the need to establish a Steering Committee to facilitate effective implementation of the Action Plan;
- Implement decision CP.11/13 on the creation of an online reporting system for the Abidjan Convention and its Protocols;
- Ensure that its staff comply with the Rules of Procedure concerning the functions of the Abidjan Convention Secretariat and the management of official meetings;
- Bring to the attention of Member States the importance of, and implications of, not managing the Convention’s meetings in accordance with the Rules of Procedure; and (ii) record such departures from procedure in reports to the COP;
- Ensure that a formal agreement is in place with the donor partner assisting the Abidjan Convention Secretariat’s risk management process for clarity of terms, conditions and expectations; and that the Marine and Coastal Ecosystems Branch oversees the risk management process for alignment with the United Nations enterprise risk management and internal control policy;
- Establish a resource mobilization strategy for the Abidjan Convention’s Secretariat to ensure its financial viability; and send periodic reminders to the Parties to settle their contribution arrears and pledges;
- Establish a capital reserve fund for the Abidjan Convention trust fund in accordance with ST/AI/284 on General Trust Funds;
- Ensure that: (i) the Marine and Coastal Ecosystems Branch provides managerial and supervisory oversight of the Abidjan Convention’s Secretariat for effective implementation of planned activities; and (ii) the Secretariat prepares annual work plans which should form the basis for performance management and monitoring;
- Ensure that the Abidjan Convention’s Secretariat maintains up-to-date records with all relevant project documentation that are accessible whenever required;

- Ensure that projects of the Abidjan Convention are monitored and their performance is reported throughout the project life cycle through the Advanced Division of Global Environment Facility Database Information System and the Programme Information and Management System;
- Carry out a human resources capacity assessment of the Abidjan Convention's Secretariat to determine the optimal staffing capacity and address any shortfalls;
- Establish a mechanism to ensure that the rationale for selection of vendors is recorded in case files and that the related supporting documents are attached in Umoja;
- Ensure that the Abidjan Convention's Secretariat complies with ST/AI/2013/4 on consultants and individual contractors by: (i) establishing clear terms of reference for each consultant detailing the work to be done, reporting requirements and timelines; and (ii) systematically evaluating the work done by each consultant before payments are made; and
- Ensure that the Abidjan Convention's Secretariat develops an appropriate record management system to manage and safeguard its records.

UNEP accepted the recommendations and has initiated action to implement them.

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Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Environment Programme (UNEP) Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region (hereafter referred to as “the Abidjan Convention” or “the Convention”) and its Protocol.
2. Recognizing the uniqueness of the coastal and marine environment of the region, the threats posed to it and the necessity for action, the countries of the West and Central African region met in 1981 and signed the Abidjan Convention and its Protocol concerning Cooperation in Combating Pollution in Cases of Emergency. The Abidjan Convention came into force in 1984, and its Protocol in 1996. The countries also adopted an Action Plan for the protection and development of the marine and coastal environment of the region in March 1981 which came into force on 5 August 1984. To date, the Convention and the Protocol each serve 19 Parties out of the 22 countries in the region. The additional Protocol to the Convention concerning Cooperation in the Protection and Development of Marine and Coastal Environment from Land-Based Sources and Activities in the Western, Central and Southern African Region was adopted in 2012, but has not yet entered into force. The highest governing and decision-making body for the Convention is the Conference of the Parties (COP).
3. UNEP was designated as the Secretariat of the Convention and the Executive Director of UNEP as the Secretary to the Convention and its Protocols. The UNEP Executive Director reports to the COP on the implementation of its decisions by the Secretariat. The Secretariat performs the work programme of the Abidjan Convention as approved by the COP. The work programme of the Abidjan Convention for the period 2012-2014 was approved by the COP in its decision number CP.9/1, where they also elected to continue articulating it around the five themes of the Convention’s Action Plan, namely: (i) assessment; (ii) management; (iii) coordination and legal aspects; (iv) information and education; and (v) cross-cutting and emerging issues, as well as funding strategies. The objectives of the 2015-2016 work programme were essentially designed to achieve the overall objective of strengthening the role of the Convention as a platform for promoting synergies and coordinated implementation of regional initiatives for the protection of the marine and coastal environment.
4. The Convention’s programme of work was approved by Member States at the COP for periods ranging between two and four years. The 2015-2016 and 2017-2020 work programmes were mainly funded through contributions from the COP, and project-specific funding from the Global Environment Fund (GEF) and other donor entities. The Convention managed three projects budgeted at \$29.9 million of which 92.6 percent (\$27.7 million) was funded by GEF. For the period under review, the total budget for the Abidjan Convention Trust Fund was \$1.6 million apportioned as \$450,374 for 2015, \$478,138 for 2016 and \$689,106 for 2017.
5. The Abidjan Convention Secretariat reported to the Marine and Coastal Ecosystems Branch, Regional Seas Programme in the UNEP Ecosystems Division on operational, administrative and financial matters. As of 30 June 2017, the Secretariat had four approved posts of which three were encumbered. It was headed by a Coordinator at P-5 level who reported to the Head of the Marine and Coastal Ecosystems Branch and was supported by two general service staff and four consultants.

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 the Abidjan Convention Secretariat's governance, risk management and control processes over the provision of efficient and effective services to the Convention.

8. This audit was included in the 2017 risk-based work plan of OIOS due to the significant risks that could affect the Abidjan Convention's ability to attain its objectives and goals.

9. OIOS conducted this audit from September to November 2017. The audit covered the period from 1 January 2015 to 30 June 2017. Based on an activity-level risk assessment, the audit covered risk areas relating to the Abidjan Convention Secretariat which included a review of: the Convention's governance mechanisms; COP meetings; risk management; resource mobilization and financial management; programme and project management; and regulatory framework.

10. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data; and (d) random sample testing.

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

III. AUDIT RESULTS

A. The Convention's governance mechanism

Need to establish a Steering Committee to effectively revitalize the Convention's Action Plan

12. In 1988, the COP adopted the Rules of Procedure for its conferences, together with the terms of reference of the Steering Committee and those for the management of the Trust Fund. Rule 25 of the Rules of Procedure state that at each ordinary meeting, 10 Parties shall be elected to the Steering Committee of the Action Plan for the West and Central African Region.

13. In their Decision CP 11/8, Member States decided on the revitalization of the Action Plan for the Protection and Development of the Marine Environment and Coastal Areas of the West and Central African Region. According to the terms of reference, the Steering Committee was required, among others, to: (i) review and evaluate progress of the Action Plan of the Convention between each COP; (ii) provide guidance to the Secretariat on all matters relevant to the Action Plan and make adjustments to the plan and budget whenever necessary within the framework of the decisions made by these meetings; (iii) promote active participation of countries in the Action Plan and urge governments to fulfill their financial and other commitments; and (iv) make recommendations to the COP on all programme, financial and institutional matters related to the Action Plan.

14. At the time of the audit in October 2017, the Convention had not established the Steering Committee. The lack of a Steering Committee contributed to non-implementation of key activities, including updating of the Action Plan. Member States' contributions to the Convention Secretariat's budget, which was critical for implementing COP decisions and achievement of Convention goals, was also adversely affected as there was no evidence of governments being urged to fulfill their financial and other

commitments. The Secretariat explained that Member States did not find the necessity for a Steering Committee and moreover, there were no ongoing Action Plan activities. However, there was no COP resolution to abolish Rule 25 which required the establishment of a Steering Committee.

(1) UNEP should bring to the attention of Member States the need to establish a Steering Committee to facilitate effective implementation of the Action Plan for the West and Central African Region.

UNEP accepted recommendation 1 and stated that the Abidjan Convention Coordinator is in the process of finalizing the updated Action Plan and will bring to the attention of the Member States the need to establish a Steering Committee to facilitate the effective implementation of the plan at the next meeting of the COP. Recommendation 1 remains open pending receipt of evidence of establishment of the Steering Committee and adoption of the Convention's updated Action Plan.

B. COP meetings

Need to establish a portal for State Parties to report on implementation of COP decisions

15. The COP, in its decision CP.11/13, decided to establish a reporting system of the Convention and its Protocols and to set up a web portal that allowed the Parties to submit online the national report forms on implementation of COP decisions for which they were responsible.

16. The State Parties adopted a template for reporting at the national level as proposed by the Secretariat. However, the Secretariat had not finalized a web portal that could allow the Parties to submit national reports online. Therefore, there was no effective and systematic monitoring of the implementation of COP decisions. This could adversely affect timeliness of follow up and corrective actions which were necessary to ensure that the Convention meets its objectives.

(2) UNEP should implement decision CP.11/13 on the creation of an online reporting system for the Abidjan Convention and its Protocols.

UNEP accepted recommendation 2 and stated that enquiries for the identification of the appropriate web-based portals are underway. A proposal for an online reporting system will be presented to the next COP together with the relevant analysis of the available portals. Recommendation 2 remains open pending receipt of evidence that a functional online reporting system has been created in accordance with decision CP.11/13.

Need to comply with the Convention's Rules of Procedure relating to Secretariat functions

17. The Convention's Rules of Procedure provide for the functions of the Secretariat on various activities relating to preparation and submission of the documents of the COP, translation of documents for the meeting, audio/video recording of the meetings of the COP, its committees and working groups, and preparation and submission of the reports of the Secretary to the Convention and its Protocol, among others. The Secretariat served 19 Member States whose official languages are English (seven), French (nine), Arabic (one) and Portuguese (two).

18. OIOS review of the Convention Secretariat's compliance with the Rules of Procedure showed the following:

- Rule 28 states that the Secretariat's role comprise interpretation of speeches, and receipt, translation and distribution of all documents of the COP, committees and working groups. The Secretariat did not fully comply with Rule 28 and demonstrate effectiveness of processing, distribution and communication of all documents relating to COP12 held in March 2017 in Abidjan. For example, there was no evidence that financial statements for the period 2014 to 2016, which were prepared in French, had been translated into English. Furthermore, there was only a draft report of the Executive Director of UNEP which was required to be distributed to the Parties at least two months prior to COP12 being held. The Secretariat stated that the documents were distributed during COP12 but the web links to the documents were not working.
- Rules 29, 30 and 31 state that English and French are the official languages of the meetings and all working documents shall be drawn up in either of the two official languages and translated into the other one. Of the 17 working documents presented at the COP12, 12 were available in the two working languages and 5 were in one language only. The Secretariat attributed this to lack of resources to finance the translation of all the working documents. Failure to translate the working documents could disadvantage some Member States and other stakeholders and affect their participation at the meetings.
- Rule 11 required the Executive Director of UNEP to prepare and approve the provisional agenda in agreement with the President of the Convention. There was no evidence that the agenda was prepared in agreement with the President and formally approved by the Executive Director.
- Rule 17 required the Executive Director of UNEP to report to the COP on the administrative and financial implications of all substantive agenda items before they are considered by Member States. There was no evidence that this rule was complied with. Consequently, Member States may continue to pass resolutions and make decisions that may not be implemented due to lack of resources. Further, the arrears in contributions may impair the implementation of COP decisions resulting in inability to achieve the Convention's goals.
- Rule 50 stipulates that sound (video and/or audio) records of the COP, and possibly of its committees and working groups, shall be kept by the Secretariat in accordance with the practice of the United Nations. The Secretariat confirmed that no audio/video records were kept and attributed this to not being conversant with the relevant requirements. Further, the Secretariat staff had not been trained on management of official meetings of the United Nations. As a result, there were no audio/video records to provide primary evidence of decisions taken or to respond to any State Party who may challenge the COP reports and written decisions.

(3) UNEP should ensure that its staff comply with the Rules of Procedure concerning the functions of the Abidjan Convention Secretariat and the management of official meetings.

UNEP accepted recommendation 3 and stated that the agenda, pre-session, in session and post-session documentation of the meetings of treaty bodies will be prepared according to the timelines and other requirements set in the Rules of Procedure. Such meetings will be managed in accordance with the Rules of Procedure. The Marine and Coastal Ecosystems Branch Head will provide closer support and monitoring, as well as clearance as required. Legal assistance will continue to be provided before and during statutory meetings. Recommendation 3 remains open pending receipt of evidence of compliance with the Rules of Procedure by the Convention Secretariat.

Need to manage the COP meetings in accordance with the relevant Rules of Procedure

19. The Convention set out Rules of Procedure governing the planning and conduct of the COP meetings. There were areas where Rules differed from actual practice. In particular, Rule 44.2 states that a Party that has contribution arrears of over 24 months is not entitled to vote. However, the meeting may authorize the Party concerned to participate in the vote if it finds that arrears were due to circumstances beyond its control. The audit showed that Member States which had contribution arrears for periods over 24 months were allowed to participate in decision making at the COP. Also, two such Members were elected to the ministerial bureau which was contrary to the Rules of Procedure.

20. Non-compliance with Rules of Procedure could impair the legitimacy and reputation of the Convention. There was no evidence that such non-compliance was recorded and reported to the COP.

(4) UNEP should: (i) bring to the attention of Member States the importance of, and implications of not, managing the Convention's meetings in accordance with the Rules of Procedure; and (ii) record such departures from procedure in reports to the Conference of the Parties.

UNEP accepted recommendation 4 and stated that the Abidjan Convention Coordinator will draw the Parties' attention, through a meeting document, to the need to comply with the Rules of Procedure and the implications of not managing the Convention's meetings in accordance with them, at the next COP meeting. Departures from the rules will be recorded in the meeting reports after having been discussed, justified and approved by the Parties. Recommendation 4 remains open pending receipt of evidence showing that: (i) the importance of, and implications of not, managing the Convention's meetings in accordance with Rules of Procedure has been brought to the attention of Member States; and (ii) any departures from procedure are recorded and reported.

C. Risk management

Need to provide managerial oversight over the Secretariat's risk management processes

21. Guidance issued by the United Nations Secretariat on enterprise risk management and internal control policy state that enterprise risk management is the core responsibility of management intended to introduce significant enhancements in the governance and management practices of the Organization.

22. The risk management process entails defining the Organization's overall risk management approach; mapping and aligning risks to objectives, mandates and strategic initiatives; assessing the risks in the context of objectives, mandates and strategic plans; consideration of existing key controls in addition to inherent risks, resulting in the identification of residual risks; reporting on results of risk assessments, including risk treatment plans and actions; monitoring the risks; and implementing internal controls.

23. The Abidjan Secretariat had not adopted and implemented the risk management and internal control framework to manage and report on the risks. Management was therefore missing out on the opportunity to strengthen its ability to manage risks more effectively to ensure that it meets its goals, objectives and mandate. For example, funding inadequacies and staffing capacity challenges could have been identified and mitigation measures developed if the framework had been in place.

24. The Secretariat explained that a donor partner was assisting with risk identification and management, including proposed interventions to mitigate the identified risks. The partner commenced work in July 2016 and issued a report in August 2016. Further, the partner had planned to provide a

monitoring tool for use in tracking the mitigation of the identified risks but as of October 2017, this had not yet been done. However, there was no evidence of review and supervision of the process by the Marine and Coastal Ecosystems Branch. As a result, the process had not progressed into the risk mitigation, management and monitoring phases. Additionally, UNEP indicated that the Secretariat had not formalized the partnership with the donor partner assisting with risk management. It was not clear how the donor partner was engaged in the absence of a partnership agreement.

(5) UNEP should: (i) ensure that a formal agreement is in place with the donor partner assisting the Abidjan Convention Secretariat’s risk management process for clarity of terms, conditions and expectations; and (ii) ensure that the Marine and Coastal Ecosystems Branch oversees the risk management process for alignment with the United Nations enterprise risk management and internal control policy.

UNEP accepted recommendation 5 and stated that the Ecosystem Division has reviewed the first draft of the Memorandum of Understanding with the donor partner and will address the concerns and relevant comments raised by the Legal Officer, which will be reflected in the final version of the agreement. The Marine and Coastal Ecosystems Branch Head will oversee the risk assessment and management process that is being implemented by the Abidjan Convention Coordinator to ensure alignment with the United Nations enterprise risk management and internal control policy, through regular monitoring and communication with the Abidjan Convention Coordinator. Recommendation 5 remains open pending receipt of evidence of: (i) a formal agreement between UNEP or the Abidjan Secretariat and the donor partner; and (ii) results of the risk management process in accordance with the United Nations enterprise risk management and internal control policy.

D. Resource mobilization and financial management

Need to establish a resource mobilization strategy to ensure financial viability

25. The Abidjan Convention’s Secretariat was financed by annual contributions made by the Parties to the Convention (Member States). The COP, which is the governing body of the Convention, determined the contribution amounts for each of the Parties. The contributions were required to be remitted on an annual basis to support the Secretariat's budget.

26. OIOS review of the contributions received between 2012 and September 2017 against the respective budget figures showed that the contributions were not adequate to support the Secretariat budget. The Secretariat experienced deficits in 2014 and 2016 and it projected another deficit in 2017. This was due to arrears from the Member States which stood at \$2,196,703 as of June 2017. The deficits experienced in 2014 and 2016 were covered by the surpluses accumulated since 2010. However, the surpluses may be depleted in the next two years if the level of contributions remained the same, and if arrears from Member States are not paid up, as shown in Table 1.

Table 1: Abidjan Convention Secretariat’s annual budget and contributions

Fiscal year	2012	2013	2014	2015	2016	2017 Projected	Grand Total
Budget (\$)	508,771	269,366	258,159	311,699	294,848	428,440	2,071,283
Total Revenue (\$)	543,815	609,413	178,709	313,422	248,571	229,698	2,123,628
Surplus/(Deficit) (\$)	35,044	340,047	(79,450)	1,723	(46,277)	(198,742)	52,345

27. The UNEP Corporate Services Division billed Member States for their contributions. Invoices were required to be sent early in the year with at least one reminder sent to the Parties after six months. The Fund Management Officer could request for reminders to be sent out more frequently. On 18 February 2017, UNEP's Corporate Services Division issued invoices based on the pledges of the Parties. As of 31 October 2017, no reminder had been sent to the Parties. One set of reminders were sent out in 2016 but none was sent in 2017 as required. Further, there was no evidence that the Fund Management Officer requested the Corporate Services Division to send the reminders. The fund balance was projected to decline from \$450,823 as of December 2016 to \$252,081 as of December 2017.

28. Despite the deficits and declining fund balances, the Secretariat did not have a resource mobilization strategy to guide its fundraising efforts. The growing arrears from Member States, the trend of deficits, and lack of a resource mobilization strategy could adversely affect the financial viability of the Abidjan Convention's Secretariat in the near future.

(6) UNEP should: (i) establish a resource mobilization strategy for the Abidjan Convention's Secretariat to ensure its financial viability; and (ii) send periodic reminders to the Parties to settle their contribution arrears and pledges.

UNEP accepted recommendation 6 and stated that a strategy for resource mobilization will be developed by the Abidjan Convention Coordinator with support from and clearance by the Ecosystems Division and in consultation with Member States. Corporate Services Contributions Unit will send out periodic reminders and invoices to the Parties in respect of their pledges and arrears upon request/reminders by the Abidjan Convention Coordinator, as necessary. Recommendation 6 remains open pending receipt of evidence of: (i) establishment of a resource mobilization strategy and plan for the Abidjan Secretariat; and (ii) follow up with Member States on their contributions.

Need to establish a capital reserve fund for the Abidjan Convention trust fund

29. The Administrative Instruction on General Trust Funds, ST/AI/284 requires that an operating cash reserve at a constant level of 15 per cent of estimated annual planned expenditures be maintained during the implementation of trust fund activities to cover shortfalls and be utilized to meet the financial expenditures under the trust fund, including any liquidation activities.

30. No cash reserve had been established for the Abidjan Convention trust fund. There was no evidence of cash reserve established for the trust fund both in Umoja and in the certified financial statements of the trust fund for the period 2012 to 2016. Failure to establish the cash reserve funds exposed the Convention to financial uncertainty and posed a risk to its operations.

(7) UNEP should establish a reserve for the Abidjan Convention trust fund in accordance with ST/AI/284 on General Trust Funds.

UNEP accepted recommendation 7 and stated that an accounting reserve representing 15 per cent of the biennial budget was recorded in the accounts as at 31 December 2017. The accounting entry was processed in January 2018. The evidence may be provided when the 2017 accounts are fully closed. Recommendation 7 remains open pending receipt of evidence of establishment of the reserve in the related financial statements.

E. Programme and project management

Need to establish a work plan for the Secretariat to ensure effective implementation of planned activities

31. The UNEP Executive Director reported to the COP on the implementation of its decisions by the Convention Secretariat. The Convention's Coordinator reported to UNEP's Ecosystems Division, Marine and Coastal Ecosystems Branch, with the head of the Branch as the first reporting officer.

32. The Convention's programme of work had two components: (i) activities to be implemented by the Secretariat; and (ii) activities to be implemented by Parties. According to Sections 6.1 and 6.2 of ST/AI/2010/5 (Performance Management and Development System), departments, offices or missions are required to prepare work plans for each of their work units in consultation with staff members on an annual or biennial basis. Once the objectives of the work unit are understood, individual work plans are prepared by the staff with the support of their supervisors.

33. The Convention's Secretariat had not prepared annual work plans with performance indicators, milestones and related responsibilities. Further, the Marine and Coastal Ecosystems Branch which was responsible for the Conventions under UNEP did not provide supervisory oversight to the Secretariat to ensure that work plans were prepared, reviewed and approved. Similarly, there was no evidence that the Branch monitored the implementation of work plans and decisions arising from the programme of work. While an annual staff performance management process was in place, OIOS review of the Coordinator's e-performance document for 2016-2017 showed that it did not include preparation, monitoring of and reporting on implementation of the Secretariat's work plan or the programme of work.

34. Inadequate monitoring and oversight by UNEP could expose the Secretariat to underperformance which could lead to problems remaining unresolved for lengthy periods, undermine the implementation of the Convention's mandate and negatively reflect on the reputation of the Convention and UNEP.

(8) UNEP should ensure that: (i) the Marine and Coastal Ecosystems Branch provides managerial and supervisory oversight of the Abidjan Convention's Secretariat for effective implementation of planned activities; and (ii) the Secretariat prepares annual work plans which should form the basis for performance management and monitoring.

UNEP accepted recommendation 8 and stated that the Marine and Coastal Ecosystems Branch Head has established monthly calls/meetings with the Abidjan Convention Coordinator to provide managerial and supervisory oversight. Minutes of such meetings, recording the relevant conclusions and actions to be taken will be produced and implementation of actions duly monitored. In addition to the yearly work plan and development plan under the performance evaluation system, the Abidjan Convention Coordinator will prepare annual work plans for individual staff, in consultation with them, and for the Abidjan Convention Coordinator to be discussed at the beginning of each year and approved by the Marine and Coastal Ecosystems Branch Head. The implementation of these annual work plans of all the staff will be discussed quarterly between the Abidjan Convention Coordinator and the Marine Branch Head, and the relevant staff members, as necessary. The discussions on the implementation of the work plans will be properly recorded in meetings' minutes for monitoring and follow up purposes. Recommendation 8 remains open pending receipt of evidence of: (i) approved annual work plans; and (ii) performance management and monitoring over the annual work plans.

Management of project information needed to be improved

35. The UNEP Programme Manual (2013) states that maintenance of up-to-date information on all ongoing activities (knowledge management) is of utmost importance, as project information and lessons learned may be relevant to future projects and UNEP work. The project manager should maintain an email file (or set of files) to keep all communication organized and easily accessible. In addition, the project manager should maintain a system of files on his/her computer, backed up on a UNEP shared drive, containing all the relevant documents, meeting minutes, and other information. All the supporting documentation is necessary in case of an evaluation or audit.

36. The Convention's Secretariat did not maintain an up-to-date project documentation and information system to facilitate access, retrieval and review of documents. For instance, the Secretariat was unable to provide some project documents and information requested, such as financial and progress reports including specific outputs delivered and results achieved, mission reports, and information on project personnel, project risks and relevant management actions.

37. Failure to maintain complete project documentation that is easily accessible affects project performance monitoring and reporting, and increases the risk that project objectives may not be achieved in an efficient and economical manner.

(9) UNEP should ensure that the Abidjan Convention's Secretariat maintains up-to-date records with all relevant project documentation that are accessible whenever required.

UNEP accepted recommendation 9 and stated that the Ecosystems Division has shared the Organization's policy and guidance on filing and file retention with the Abidjan Convention Coordinator. In the coming months, the Abidjan Convention Coordinator will review the project documentation to organize a system of filing. The Abidjan Convention Coordinator, in consultation with the Senior Administrative Officer, Ecosystems Division, will issue a directive that clearly outlines how the Regional Coordinating Unit will implement the policies and guidelines on filing and file retention. Recommendation 9 remains open pending receipt of evidence that the Convention's Secretariat has taken action to ensure up-to-date maintenance of records.

Need to enhance monitoring and reporting throughout the project cycle

38. The UNEP Programme Manual (2013) states that Programme Information and Management System (PIMS) is the primary repository for project-specific information and supporting documentation. Further, GEF-financed projects should maintain information in the Advanced Division of Global Environment Facility Database Information System (ADDIS), which holds data of importance for reporting to the GEF Council. All data entry into ADDIS was the responsibility of the divisional GEF team. It was the responsibility of the project manager to maintain all records relating to a project and regularly update PIMS which also enabled identification of projects at risk of not being implemented so that timely corrective action could be taken.

39. Three out of four projects at the Abidjan Convention Secretariat were not maintained in ADDIS or PIMS for performance monitoring and reporting. Discussions with the Secretariat team indicated that none of the staff members knew how to use these systems. Whereas PIMS and ADDIS may eventually be decommissioned after the Umoja system is enhanced with project management functionalities, no specific date was known as to when this may happen.

40. The lack of performance monitoring and reporting throughout the project cycle could result in non-implementation or partial implementation of project activities and non-achievement of expected results.

Additionally, the absence of validation of data recorded in ADDIS did not assure the accuracy, completeness and reliability of management information.

(10) UNEP should ensure that projects of the Abidjan Convention are monitored and their performance is reported throughout the project life cycle through the Advanced Division of Global Environment Facility Database Information System and the Programme Information and Management System.

UNEP accepted recommendation 10 and stated that all projects and their performance will be monitored and recorded in the appropriate corporate project recording systems throughout the project's cycle. This will be reflected in the appropriate recording system and reported to the COPs. Staff of the Regional Coordinating Unit will be trained in maintaining records on implementation progress, expenditures, results, evaluations, etc. regarding projects. Recommendation 10 remains open pending receipt of evidence that projects of the Abidjan Convention are monitored and performance is reported throughout the project life cycle.

Need to review the administrative support provided to the Secretariat by UNEP headquarters

41. Effective and efficient management of the Convention require clear allocation of responsibilities and authority as well as adequate administrative support from UNEP headquarters. Discussion with UNEP management and the Convention Secretariat's staff indicated that there were challenges in managing the Convention's administrative functions. Expectations were apparently not met from both sides. This led to delays in transactions and inability to properly manage the resources allocated to the Secretariat, including timely accounting for advances paid for conducting the Convention's meetings.

42. The Convention's Secretariat indicated that reliance on UNEP headquarters sometimes presents impediments to its operations. For example, the Secretariat was unable to amend travel requests without the involvement of UNEP headquarters and was also unable to access financial information because of inadequate access rights in Umoja. There was no single focal point for resolving administrative matters; the Secretariat was in contact with five to six staff at UNEP headquarters (financial management officer, human resources partner, two legal officers, a directors' assistant, and an Umoja specialist).

43. Further, the ratio of staff members to the number of countries served seemed lower for the Abidjan Convention in comparison to other Conventions under UNEP. The Convention's Secretariat had three staff members (one professional and two general service staff) who served 19 Parties and three additional countries geographically covered by the Convention. This represented a ratio of six countries per staff member. In contrast, other Conventions such as the Barcelona, Cartagena and Nairobi conventions had approximately one staff member per country served. The disparity in staff resources allocated may adversely affect the Secretariat's administrative and operational activities.

44. UNEP indicated that the human resources focal point visited the Convention's Secretariat between 16 and 19 October 2017 and addressed many issues concerning recruitment, terms of reference for consultants, selection procedures, and proposed actions to resolve resource-sharing issues. Additional training was provided to the Convention Secretariat's staff on Umoja during their stay in Nairobi from 4 to 8 December 2017. With this visit, efforts have been initiated by UNEP headquarters to streamline processes and update records. However, it is necessary to conduct a capacity assessment of the Convention's Secretariat to ensure optimal staffing capacity.

(11) UNEP should carry out a human resources capacity assessment of the Abidjan Convention's Secretariat to determine the optimal staffing capacity and address any shortfalls.

UNEP accepted recommendation 11 and stated that the Abidjan Convention Coordinator, in consultation with Marine and Coastal Ecosystems Branch Head will carry out a human resources capacity assessment of the Regional Coordinating Unit to determine the optimal staffing capacity and address any shortfalls. The Marine and Coastal Ecosystems Branch Head will approve the staff assessment and responsibilities of the staff. Recommendation 11 remains open pending receipt of evidence that a capacity assessment has been conducted and the identified issues have been appropriately addressed.

F. Regulatory framework

Need to adequately document and record the rationale for vendor selection

45. Section 9.15 of the Procurement Manual (2013) does not require formal solicitation for the procurement of services and goods valued less than \$10,000. If goods under a system contract or standardized purchase with a specific vendor are not available, the procurement officer is to obtain informal quotes either via telephone, electronic mail and facsimile, in person or via quotations available on the internet. To ensure economy, efficiency and fair market prices, the procurement officer is required to assess the quotation with the best value for money offer and record the assessment in a written note to the procurement case file. Further, if the minimum number of potential vendors cannot be met, the procurement officer is required to document reasons for inviting a lower number.

46. The Convention's Secretariat solicited procurement requirements with a value below \$10,000 through informal quotations. However, there was no evidence on file or in Umoja to show the rationale for the vendor selection. For instance, five purchase orders with a total value of \$42,250 lacked one or more required documentation such as terms of reference, vendor invoices, justification for not inviting the minimum number of vendors, and the applicable financial rules when engaging the United Nations Development Programme (UNDP) and the United Nations Operation in Côte d'Ivoire as the paying agents on behalf of the Convention. Due to inadequate documentation on vendor selection, there was lack of transparency and a risk that best value for money may not be obtained.

(12) The UNEP Abidjan Convention's Secretariat should establish a mechanism to ensure that the rationale for selection of vendors is recorded in case files and that the related supporting documents are attached in Umoja.

UNEP accepted recommendation 12 and stated that the Abidjan Convention Coordinator will establish a mechanism to ensure that the rationale for selection of vendors is recorded in case files, in accordance with the rules applicable to procurement, and that the related supporting documents are attached in Umoja. Recommendation 12 remains open pending receipt of evidence that a mechanism has been established to ensure that the rationale for selection of vendors is recorded in case files and the required supporting documents are attached in Umoja.

Need for supporting documentation relating to activities and services provided by consultants

47. Section 5.19 of Administrative Instruction ST/AI/2013/4 on the management of consultants and individual contractors provides that the payment of fees is subject to the satisfactory completion of services and certification to that effect, at the appropriate milestones. In addition, Section 5.29 provides that a formal output evaluation shall be conducted at the time of completion of assignment in a designated form and recorded in the rosters maintained by the respective department, office or mission for consideration during award of any future contracts.

48. During the period under review, there were six consultants working under 16 different contracts arranged through UNDP in accordance with Financial Rules 105.16 (a) (iii) and 105.17 (a) of the United Nations. Although all consultants were paid, only one out of the six had provided activity reports. There was no evidence that payments made to the five remaining consultants were based on expected and satisfactory performance. Also, the terms of reference of the consultants, with specific deliverables and time frames, were not systematically attached to the contracts which only contained a general description of consultants' duties. This made it difficult to verify the accuracy of the services rendered against the terms of reference.

49. In the absence of supporting evidence of the work done by consultants and performance review by the Convention's Secretariat, there was no assurance on the adequacy and effectiveness of controls to ensure that consultants' services were rendered as intended and payments were made in accordance with instructions in ST/AI/2013/4.

(13) UNEP should ensure that the Abidjan Convention's Secretariat complies with ST/AI/2013/4 on consultants and individual contractors by: (i) establishing clear terms of reference for each consultant detailing the work to be done, reporting requirements and timelines; and (ii) systematically evaluating the work done by each consultant before payments are made.

UNEP accepted recommendation 13 and stated that the appropriate Terms of Reference templates will be prepared for all the consultancies, including for consultancies paid monthly. The Abidjan Convention Coordinator will seek approval of the templates by the Marine and Coastal Ecosystems Branch Head. The Abidjan Convention Coordinator and the Marine and Coastal Ecosystems Branch Head will evaluate that consultants have carried out the work assigned, delivered the requested outputs, complied with the reporting requirements and timelines. Only after this evaluation has been carried out and the outcome is positive, and this has been duly recorded, consultants will be paid. Compliance with ST/AI/2013/4 will be included in the work plan and the performance document of the Abidjan Convention Coordinator. Recommendation 13 remains open pending receipt of evidence of compliance with ST/AI/2013/4 on establishment of clear terms of reference and evaluation of performance of consultants and individual contractors.

The Convention Secretariat's records needed to be systematically maintained

50. The Secretary-General's bulletin on record-keeping and the management of United Nations archives (ST/SGB/2007/5) sets out the rules and procedures to be followed in the creation, management and disposition of records, electronic records, archives and non-current records of the United Nations. Further, it requires departments and offices to develop procedures to identify and manage their vital records, including electronic records, as part of overall disaster recovery and business continuity planning in keeping with the guidelines established by the Archives and Records Management Section.

51. The Abidjan Convention's Secretariat had not established a physical and electronic record management system as required. Consequently, it was difficult to locate records when required to support some of the activities undertaken. For instance, only draft project documents were provided for audit review while some progress reports and closure reports could not be located. The Secretariat also did not provide records of the meetings held outside Côte d'Ivoire, including payments processed by the resident UNDP office on behalf of the Secretariat. There was the risk of permanent loss of data in the absence of a backup and disaster recovery plan.

52. It was not immediately clear why the Secretariat had not established a records management system to streamline its records management. The Secretariat stated that data was backed up on an external hard disk which was stored within the same premises due to limited resources. This practice was contrary to the standard procedures for disaster recovery and business continuity.

(14) UNEP should ensure that the Abidjan Convention’s Secretariat develops an appropriate record management system to manage and safeguard its records.

UNEP accepted recommendation 14 and stated that the Ecosystems Division has shared the Organization’s policy and guidance on filing and file retention with the Abidjan Convention Coordinator. In the coming months, the Abidjan Convention Coordinator will review the project documentation to organize a system of filing. The Abidjan Convention Coordinator, in consultation with the Senior Administrative Officer, Ecosystems Division, will issue a directive that clearly outlines how the Regional Coordinating Unit will implement the policies and guidelines on filing and file retention. Recommendation 14 remains open pending receipt of evidence that a functional records management system has been established.

IV. ACKNOWLEDGEMENT

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

(Signed) Eleanor T. Burns
Director, Internal Audit Division
Office of Internal Oversight Services

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
1	UNEP should bring to the attention of Member States the need to establish a Steering Committee to facilitate effective implementation of the Action Plan for the West and Central African Region.	Important	O	Receipt of evidence of establishment of the Steering Committee and adoption of the Convention's updated Action Plan.	31 December 2020
2	UNEP should implement decision CP.11/13 on the creation of an online reporting system for the Abidjan Convention and its Protocols.	Important	O	Receipt of evidence that a functional online reporting system has been created in accordance with decision CP.11/13.	31 December 2020
3	UNEP should ensure that its staff comply with the Rules of Procedure concerning the functions of the Abidjan Convention Secretariat and the management of official meetings.	Important	O	Receipt of evidence of compliance with the Rules of Procedure by the Convention Secretariat.	31 December 2020
4	UNEP should: (i) bring to the attention of Member States the importance of, and implications of not, managing the Convention's meetings in accordance with the Rules of Procedure; and (ii) record such departures from procedure in reports to the Conference of the Parties.	Important	O	Receipt of evidence showing that: (i) the importance of, and implications of not, managing the Convention's meetings in accordance with Rules of Procedure has been brought to the attention Member States of; and (ii) any departures from procedure are recorded and reported.	31 December 2020
5	UNEP should: (i) ensure that a formal agreement is in place with the donor partner assisting the Abidjan Convention Secretariat's risk management process for clarity of terms, conditions and expectations; and (ii) ensure that the Marine and Coastal Ecosystems Branch oversees the risk management process for	Important	O	Receipt of evidence of: (i) a formal agreement between UNEP or the Abidjan Secretariat and the donor partner; and (ii) results of the risk management process in accordance with the United Nations enterprise risk management and internal control policy.	31 December 2020

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

³ C = closed, O = open

⁴ Date provided by UNEP in response to recommendations.

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

Rec. no.	Recommendation	Critical ¹ / Important ²	C/ O ³	Actions needed to close recommendation	Implementation date ⁴
	alignment with the United Nations enterprise risk management and internal control policy.				
6	UNEP should: (i) establish a resource mobilization strategy for the Abidjan Convention's Secretariat to ensure its financial viability; and (ii) send periodic reminders to the Parties to settle their contribution arrears and pledges.	Important	O	Receipt of evidence of: (i) establishment of a resource mobilization strategy and plan for the Abidjan Secretariat; and (ii) follow up with Member States on their contributions.	31 December 2020
7	UNEP should establish a reserve for the Abidjan Convention trust fund in accordance with ST/AI/284 on General Trust Funds.	Important	O	Receipt of evidence of establishment of the reserve in the related financial statements.	30 April 2019
8	UNEP should ensure that: (i) the Marine and Coastal Ecosystems Branch provides managerial and supervisory oversight of the Abidjan Convention's Secretariat for effective implementation of planned activities; and (ii) the Secretariat prepares annual work plans which should form the basis for performance management and monitoring.	Important	O	Receipt of evidence of: (i) approved annual work plans; and (ii) performance management and monitoring over the annual work plans.	31 March 2019
9	UNEP should ensure that the Abidjan Convention's Secretariat maintains up-to-date records with all relevant project documentation that are accessible whenever required.	Important	O	Receipt of evidence that the Convention's Secretariat has taken action to ensure up-to-date maintenance of records.	30 June 2019
10	UNEP should ensure that projects of the Abidjan Convention are monitored and their performance is reported throughout the project life cycle through the Advanced Division of Global Environment Facility Database Information System and the Programme Information and Management System.	Important	O	Receipt of evidence that projects of the Abidjan Convention are monitored and performance is reported throughout the project life cycle.	31 December 2020
11	UNEP should carry out a human resources capacity assessment of the Abidjan Convention's Secretariat to determine the optimal staffing capacity and address any shortfalls.	Important	O	Receipt of evidence that a capacity assessment has been conducted and the identified issues have been appropriately addressed.	31 December 2019

STATUS OF AUDIT RECOMMENDATIONS

Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

Rec. no.	Recommendation	Critical¹/ Important²	C/ O³	Actions needed to close recommendation	Implementation date⁴
12	The UNEP Abidjan Convention's Secretariat should establish a mechanism to ensure that the rationale for selection of vendors is recorded in case files and that the related supporting documents are attached in Umoja.	Important	O	Receipt of evidence that a mechanism has been established to ensure that the rationale for selection of vendors is recorded in case files and the required supporting documents are attached in Umoja.	31 December 2019
13	UNEP should ensure that the Abidjan Convention's Secretariat complies with ST/AI/2013/4 on consultants and individual contractors by: (i) establishing clear terms of reference for each consultant detailing the work to be done, reporting requirements and timelines; and (ii) systematically evaluating the work done by each consultant before payments are made.	Important	O	Receipt of evidence of compliance with ST/AI/2013/4 on establishment of clear terms of reference and evaluation of performance of consultants and individual contractors.	30 June 2019
14	UNEP should ensure that the Secretariat develops a records management system using best practices in order to standardize recordkeeping practices and provide for business continuity in case of loss or damage to its records.	Important	O	Receipt of evidence that a functional records management system has been established.	30 June 2019

APPENDIX I

Management Response

Management Response

Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	UNEP should bring to the attention of Member States the need to establish a Steering Committee to facilitate effective implementation of the Action Plan for the West and Central African Region.	Important	Yes	Abidjan Convention Co-ordinator	31 December 2020	The Abidjan Convention Co-ordinator is in the process of finalizing the updated Action Plan and will bring to the attention of the Member States the need to establish a Steering Committee to facilitate the effective implementation of the plan at the next meeting of the Conference of the Parties (COP).
2	UNEP should implement decision CP.11/13 on the creation of an online reporting system for the Abidjan Convention and its Protocols.	Important	Yes	Abidjan Convention Co-ordinator	31 December 2020	Enquiries for the identification of the appropriate web based-portals are underway. A proposal for an online reporting system will be presented to the next COP together with the relevant analysis of the available portals.
3	UNEP should ensure that its staff complies with the Rules of Procedure concerning the functions of the Abidjan Convention Secretariat and the management of official meetings.	Important	Yes	Abidjan Convention Co-ordinator and Marine and Coastal Ecosystems Branch Head	31 December 2020	The agenda, pre-session, in session and post-session documentation of the meetings of treaty bodies will be prepared according to the timelines and other requirements set in the Rules of Procedure. Such meetings will be managed in accordance with the Rules of Procedure. The Marine and Coastal Ecosystems Branch Head will provide closer support and monitoring, as well as clearance as

¹ Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

² Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

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Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						required. Legal assistance will continue to be provided before and during statutory meetings.
4	UNEP should: (i) bring to the attention of Member States the importance of, and implications of not, managing the Convention's meetings in accordance with the Rules of Procedure; and (ii) record such departures from procedure in reports to the Conference of the Parties.	Important	Yes	Abidjan Convention Co-ordinator	31 December 2020	The Abidjan Convention Co-ordinator will draw the Parties' attention, through a meeting document, to the need to comply with the Rules of Procedure and the implications of not managing the Convention's meetings in accordance with them, at the next COP meeting. Departures from the rules will be recorded in the meeting reports after having been discussed, justified and approved by the Parties.
5	UNEP should: (i) ensure that a formal agreement is in place with the donor partner assisting the Abidjan Convention Secretariat's risk management process for clarity of terms, conditions and expectations; and (ii) ensure that the Marine and Coastal Ecosystems Branch oversees the risk management process for alignment with the United Nations enterprise risk management and internal control policy.	Important	Yes	Abidjan Convention Co-ordinator and Marine and Coastal Ecosystem Branch Head	31 December 2020	The Ecosystem Division has reviewed the first draft of the MOU with the donor partner and will address the concerns and relevant comments raised by the Legal Officer, which will be reflected in the final version of the agreement. The Marine and Coastal Ecosystems Branch Head will oversee the risk assessment and management process that is being implemented by the Abidjan Convention Co-ordinator to ensure alignment with the United Nations enterprise risk management and internal control policy, through regular monitoring and

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Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						communication with the Abidjan Convention Co-ordinator.
6	UNEP should: (i) establish a resource mobilization strategy for the Abidjan Convention's Secretariat to ensure its financial viability; and (ii) send periodic reminders to the Parties to settle their contribution arrears and pledges.	Important	Yes	Abidjan Convention Co-ordinator	31 December 2020	A strategy for resource mobilisation will be developed by the Abidjan Convention Co-ordinator with support from and clearance by the Ecosystems Division and in consultation with Member States. Corporate Services Contributions Unit will send out periodic reminders and invoices to the Parties in respect of their pledges and arrears upon request/reminders by the Abidjan Convention Coordinator, as necessary.
7	UNEP should establish a capital reserve fund for the Abidjan Convention trust fund in accordance with ST/AI/284 on General Trust Funds.	Important	Yes	Senior administrative officer Ecosystems Division and Abidjan Convention Co-ordinator	30 April 2019	An accounting reserve representing 15% of the biennial budget was recorded in the accounts as at 31 December 2017. The accounting entry was processed in January 2018. The evidence may be provided when the 2017 accounts are fully closed.
8	UNEP should ensure that: (i) the Marine and Coastal Ecosystems Branch provides managerial and supervisory oversight of the Abidjan Convention's Secretariat for effective implementation of planned activities; and (ii) the Secretariat prepares annual work plans which should form the basis for performance management and monitoring.	Important	Yes	Abidjan Convention Co-ordinator and Marine and Coastal Ecosystems Branch Head	31 March 2019	The Marine and Coastal Ecosystems Branch Head has established monthly calls/meetings with the Abidjan Convention Co-ordinator to provide managerial and supervisory oversight. Minutes of such meetings, recording the relevant conclusions and actions to be taken will be

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Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						produced and implementation of actions duly monitored. In addition to the yearly work plan and development plan under the performance evaluation system, the Abidjan Convention Co-ordinator will prepare annual work plans for individual staff, in consultation with them, and for the Abidjan Convention Co-ordinator to be discussed at the beginning of each year and approved by the Marine and Coastal Ecosystems Branch Head. The implementation of these annual work plans of all the staff will be discussed quarterly between the Abidjan Convention Co-ordinator and the Marine Branch Head, and the relevant staff members, as necessary. The discussions on the implementation of the work plans will be properly recorded in meetings' minutes for monitoring and follow up purposes.
9	UNEP should ensure that the Abidjan Convention's Secretariat maintains up-to-date records with all relevant project documentation that are accessible whenever required.	Important	Yes	Abidjan Convention Co-ordinator and Senior Administrative Officer, Ecosystems Division,	30 June 2019	The Ecosystems Division has shared the UN policy and guidance on filing and file retention with the Abidjan Convention Co-ordinator. In the coming months, the Abidjan Convention Co-ordinator will review the project documentation to organize a system of filing (such as

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Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						accessible physical and electronic folders on activities, events, finance, human resources, etc. as appropriate). The Abidjan Convention Co-ordinator, in consultation with the Senior Administrative Officer, Ecosystems Division, will issue a directive that clearly outlines how the Regional Coordinating Unit will implement the UN policies and guidelines on filing and file retention.
10	UNEP should ensure that projects of the Abidjan Convention are monitored and their performance is reported throughout the project life cycle through the Advanced Division of Global Environment Facility Database Information System and the Programme Information and Management System.	Important	Yes	Abidjan Convention Co-ordinator and Marine and Coastal Ecosystems Branch Head	31 December 2020	All projects and their performance will be monitored and recorded in the appropriate corporate project recording systems throughout the project's cycle. This will be reflected in the appropriate recording system and reported to the COPs. Staff of the Regional Coordinating Unit will be trained in maintaining records on implementation progress, expenditures, results, evaluations, etc. regarding projects.
11	UNEP should carry out a human resources capacity assessment of the Abidjan Convention's Secretariat to determine the optimal staffing capacity and address any shortfalls.	Important	Yes	Abidjan Convention Co-ordinator and Marine and Coastal Ecosystems Branch Head	31 December 2019	The Abidjan Convention Co-ordinator, in consultation with Marine and Coastal Ecosystems Branch Head will carry out a human resources capacity assessment of the Regional Coordinating Unit to determine the optimal staffing capacity and address any shortfalls.

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Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						The Marine and Coastal Ecosystems Branch Head will approve the staff assessment and the responsibilities of the staff.
12	The UNEP Abidjan Convention's Secretariat should establish a mechanism to ensure that the rationale for selection of vendors is recorded in case files and that the related supporting documents are attached in Umoja.	Important	Yes	Abidjan Convention Co-ordinator	31 December 2019	The Abidjan Convention Co-ordinator will establish a mechanism to ensure that the rationale for selection of vendors is recorded in case files, in accordance with the UN rules applicable to procurement, and that the related supporting documents are attached in Umoja.
13	UNEP should ensure that the Abidjan Convention's Secretariat complies with ST/AI/2013/4 on consultants and individual contractors by: (i) establishing clear terms of reference for each consultant detailing the work to be done, reporting requirements and timelines; and (ii) systematically evaluating the work done by each consultant before payments are made.	Important	Yes	Abidjan Convention Co-ordinator and Marine and Coastal Ecosystems Branch Head	30 June 2019	The appropriate ToR templates will be prepared for all the consultancies, including for consultancies paid monthly. The Abidjan Convention Co-ordinator will seek approval of the templates by the Marine and Coastal Ecosystems Branch Head. The Abidjan Convention Co-ordinator and the Marine and Coastal Ecosystems Branch Head will evaluate that consultants have carried out the work assigned, delivered the requested outputs, complied with the reporting requirements and timelines. Only after this evaluation has been carried out and the outcome is positive, and this has been duly recorded, consultants will be paid. Compliance with AI/2013/4 will be included in

Management Response

Audit of the United Nations Environment Programme Secretariat of the Convention for the Protection and Development of the Marine and Coastal Environment of the West and Central African Region and its Protocol

Rec. no.	Recommendation	Critical ¹ / Important ²	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
						the work plan and the performance document of the Abidjan Convention Co-ordinator.
14	UNEP should ensure that the Secretariat develops a records management system using best practices in order to standardize recordkeeping practices and provide for business continuity in case of loss or damage to its records.	Important	Yes	Abidjan Convention Co-ordinator and Senior Administrative officer, Ecosystems Division	30 June 2019	Comment under recommendation 9 applies.