



MATRIX: Follow-up to the recommendations of the
United Nations Board of Auditors in its reports on
UNHCR's 2017 financial statements

This matrix has been prepared by the Office of the United Nations High Commissioner for Refugees for the United Nations Board of Auditors.
It is being shared with the Executive Committee of the High Commissioner's Programme for information purposes only.

UNHCR

July 2018

Please note that main recommendations of the Board of Auditors are reflected **in bold**.

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2017	21	The Board recommends that UNHCR establish a process of monitoring imminent camp closures so that any constructive obligation or contingent liability will be adequately reflected in the financial statements.	1 st quarter 2019	DFAM (AFS)	UNHCR will establish a mechanism to obtain information on imminent camp closure as part of the standard year-end accounts closing procedures. In the self-certification internal controls checklist to be prepared at the year-end, the Representatives of each field office will be required to include confirmation that no camp closures are imminent or, if any such closures are expected, to calculate and disclose to Headquarters (HQ) the estimated amount of any constructive obligations. All responses will be analysed to ensure the appropriate accounting is applied for the annual financial statements.
2017	26	The Board recommends that UNHCR establish a process to highlight agreements subject to parliamentary approvals in the MSRP platform to facilitate the review process and to support asset recognition assessment under IPSAS 23.	4 th quarter 2018	DFAM (AFS)	Agreements subject to parliamentary approval will be tracked in managing system resources and people (MSRP) from 2018 onwards.
2017	30	The Board recommends that UNHCR enhance the list of controls aimed at responding to the risk of fraud and corruption with regard to the financial statements. The control frequency, a control owner and a responsible person for monitoring should be documented in the list. Furthermore, manual detective controls should be added to verify the functioning of automated controls.	4 th quarter 2018	DFAM (AFS, PACS)	UNHCR will enhance the list of internal controls by adding information referring to control frequency and owner. UNHCR will also identify core manual controls to be applied in order to validate the functioning of automated controls.
2017	37	The Board recommends that UNHCR ensure that country operations implement cash-based interventions when approved standard operating procedures are in place, in line with the administrative instruction.	4 th quarter 2018	DPSM (GCO)	Operations are authorized to start the cash-based intervention (CBI) implementation based on the completion of the Standard Operating Procedures (SOP) as per the template provided in the Administrative Instruction and the relevant functional consultations held with the HQ. Specific contextual country and operational needs and requirements are further substantiated and the SOP is revised as applicable, together with obtaining clearances by HQ throughout the various stages before the final Representative's approval of the SOP is granted.

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					UNHCR has established a tracking/inventory tool to record all the country SOPs and will ensure that all SOPs of the operations dealing with CBIs are accurately captured through the use of this tool.
2017	46	The Board recommends that UNHCR strengthen the monitoring and evaluation of cash-based intervention training impacts. The Board encourages UNHCR to expand in-depth, on-site cash-based intervention training and the training of participants who can multiply knowledge and capacities that is, training the trainer or training the supervisor.	1 st quarter 2019	DPSM (GCO)	<p>Regarding the monitoring and evaluation of CBI training impact: UNHCR has standardized the training evaluation of all CBI-related face-to-face training by sending feedback surveys to all participants to the CBI learning programme and in-country training. In the second half of 2018, UNHCR (through consultants hired by GLC) will conduct an external evaluation of the overall CBI learning activities focused on the overall effectiveness of the training components: e-learning, in-country training, learning programme and functional trainings.</p> <p>Regarding the expansion of in-depth, on-site CBI training: based on 2017 experience, UNHCR adapted its capacity-building strategy in 2018. Having assessed that functional experts would better benefit from focused field support courses, the revised approach focuses on delivering CBI trainings in functional areas, such as supply, protection, programme, CBIs and finance, where specific knowledge is required. In addition, the CBI learning programmes adopted a regional approach, guiding staff working in specific regions on how to work together to deal with practical issues related to CBI projects implemented in the region.</p>
2017	52	The Board recommends that UNHCR enhance the mechanisms for monitoring the cash-based intervention documents used by country operations through issuing additional guidance, conducting training and standardizing the key documentation required to be maintained as substantiation of the cash-based intervention transactions to the extent applicable when considering the local context.	4 th quarter 2018	DPSM (GCO)	<p>In 2017, UNHCR issued policy and procedural guidance in form of an administrative instruction to field operations with regard to the CBI process (AI/2017/15). Such policies and procedures included requirements designed to contribute to the standardization of key documents to ensure transparency, traceability and accountability of CBI funds.</p> <p>However, it should be noted that the operational context and CBI implementation methods differ from operation to operation and therefore full</p>

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					<p>standardization is not always feasible or cost effective and a certain level of flexibility and distinctiveness is inherent.</p> <p>UNHCR will continue to review the country SOPs and advise the field offices on requirements and best practices to maintain a consistent and clear trail of core documents substantiating the CBI transactions, while taking into account the unique country specific contexts.</p>
2017	53	The Board encourages UNHCR to further strengthen its guidance to country operations to enhance cash-based interventions refund and cut-off procedures.	4 th quarter 2018	DFAM (Treasury)	<p>In 2017, UNHCR issued policy and procedural guidance in form of an administrative instruction to field operations with regard to the CBI process (AI/2017/15). These included instructions on recording CBI expenses and refunds during the financial year and at the year-end, during the period crossing two financial years (known as cut-off procedures). While the responsibility of country operations to monitor refunds was emphasized all along such documents, UNHCR will take further action to strengthen the knowledge of field operations by disseminating additional guidance specifically designed to clarify processes regarding refunds and cut-off procedures.</p> <p>UNHCR will take further steps to enhance the monitoring controls at HQ level through conducting analytical reviews of CBI accounts and directly interacting with country operations to minimize errors in recording CBI refunds at country level.</p>
2017	63	The Board recommends that country operations better incorporate the project control's quality assurance function in the process of establishing project partnership agreements.	4 th quarter 2019	Regional Bureaux	<p>UNHCR will strive to further empower the project control function across the organization so that better quality assurance is achieved in the process of establishing partnership agreements. It is to be noted however that, due to funding constraints, not all operations benefit from a project control position.</p> <p>UNHCR has developed various tools to assist in the process of project control quality assurance. For example one tool is a template for a Quality Assurance Checklist that needs to be completed before the signature</p>

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					of a Project Partnership Agreement (PPA), another example is an automated tool for checking UNHCR's contributions to partner personnel costs or for HQ project support costs. With the dissemination and larger use of these tools by the country offices, it is expected that the quality assurance will be progressively improved.
2017	69	The Board recommends that during the results-based management review project, UNHCR assess whether it is possible and useful to include the determination of baselines for output indicators in the new results-based management system. If the assessment concludes that this is useful, the Board recommends that UNHCR use such baselines to enhance the information given in the project description.	1 st quarter 2019	DPSM (RBM Revision Project Team)	UNHCR is currently reviewing the conceptual design for its future results-based system. As part of this review and as the further development of future results framework advances, UNHCR will assess the feasibility of having a baseline for indicator levels (including output indicators), as recommended by the Board, and take an informed decision in this regard.
2017	76	The Board recommends that UNHCR assess the newly introduced periodic progress report template with regard to the completeness of the information needed. This assessment should include whether the new template has led to increased usability.	1 st quarter 2019	DFAM (IPMS)	UNHCR will monitor the use of the newly simplified periodic reporting format and make the necessary adjustments as and when required.
2017	81	The Board recommends that country operations assess the quality of partners' financial and performance reporting. In case of low reporting quality, the country operations should take appropriate measures to improve reporting quality. The Board further recommends that UNHCR establish best practices and share them with operations.	1 st quarter 2019	Regional Bureaux	UNHCR's country operations are required to assess and monitor partners' financial and performance reporting through periodic verification visits and reviews by multi-functional teams. To assist in this process, countries may use templates developed by HQ, like the project verification report (coded PMC02) and the performance monitoring and reporting template (coded PMC03). In addition, where resources are available, training workshops have been held or are scheduled to take place, in order to build capacity of partners' staff in the areas of project management and to provide them with a better knowledge of UNHCR procedures and rules. For example, in April 2018, a series of risk-based monitoring workshops were held in Kenya with all partners (few partners

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					per workshop) to provide them a better understating of risk identification, assessment, and monitoring as a way of introducing the new concept of risk-based monitoring in the management of PPAs. All these tools, supported by the commitment of both UNHCR and its partners will gradually contribute to improving the quality of financial and performance reporting. DFAM/IPMS and the Bureaux will regularly organize consultations on the most effective ways of sharing best practices with country operations in a harmonized and consistent manner.
2017	88	The Board recommends that country operations enhance project planning for construction projects implemented by partners. The country operations should initiate corrective measures such as getting support from regional service centres in cases of lack of capacity or resources to plan and monitor projects adequately.	4 th quarter 2019	Regional Bureaux DPSM	UNHCR will further explore mechanisms, either through assistance provided from the regional centre or from HQ (in the absence of a regional service), to better support country operations in their planning and monitoring of construction projects implemented by partners. Bureaux will be required to play a more active role in liaising between country operations and other relevant stakeholders in the organization, to ensure that the technical support is secured earlier in the planning process. Furthermore, DPSM in conjunction with relevant divisions, is in the process of carrying out a multifunctional review of the construction planning and implementation monitoring that will cover relevant technical sections and relevant divisions.
2017	99	The Board recommends that UNHCR formulate a corporate position on Sustainable Development Goal engagement.	1 st quarter 2019	DRS	Based on the strategic directions, UNHCR will pursue the formulation of a corporate position on the SDGs with input from operations, divisions and bureaux, which will then be presented for review and endorsement by the senior executive team.
2017	100	In addition, the Board recommends that based on the corporate position, UNHCR operationalize its Sustainable Development Goal engagement.	4 th quarter 2019	DPSM (IPS)	Based on the corporate position, UNHCR, under the leadership of the accountable division, will proceed with preparing a plan for the operationalization of its engagement on the SDGs.
2017	108	The Board recommends that, based on its corporate position on Sustainable Development Goal engagement, UNHCR develop a results-based management	1 st quarter 2019	DPSM (RBM team)	The ongoing RBM revision gives priority to facilitating the country-level planning processes and measuring of results. The alignment of the

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		system that is able to reflect the position of UNHCR on Sustainable Development Goal engagement in order to demonstrate its contributions to the achievement of the Goals in the long term.			<p>future RBM system with the SDGs will also be considered with a primary focus on how the country-based results chain can assist the field operations in expressing their contribution to the country-specific endeavours towards the SDGs, which are typically led by governments and supported by the United Nations country team.</p> <p>The actual rollout in the field operations of the decision made in respect of reflecting the SDG parameters in the RBM will only take place upon finalization of the entire RBM project. However, it is anticipated that the development of the future results structure will be completed by the end of the first quarter of 2019.</p>
2017	109	The Board further recommends that UNHCR identify data sources and establish baselines for measuring its contribution to Sustainable Development Goals so as to be able to prepare for data processing as soon as the new results-based management system has been launched.	1 st quarter 2019	DPSM (RBM team)	As mentioned in the response to the recommendation in paragraph 108, the mechanism of how to incorporate SDGs in the new RBM system will be first developed as part of the conceptual design and content development of the new results framework, while the actual data processing will only start with the rollout of the new RBM system.
2017	113	The Board recommends that UNHCR conduct an analysis of the human resources requirements for operationalizing the newly developed corporate position on the Sustainable Development Goals and develop or refine its training to cover identified needs, if any.	1 st quarter 2019	DHR	<p>Under the leadership of the Global Learning Centre (GLC) of DHR, the following actions will be taken:</p> <ul style="list-style-type: none"> (i) Based on the findings of the DPSM survey on SDG-related activities, GLC will be able to develop and implement a specific training needs analysis to identify the existing learning needs, the staff grades to be targeted and particularly the content areas of potential learning activities. (ii) Reflecting on the identified needs, a mapping of the existing training offer will be implemented, confirming the already available SDG-related content in the learning portfolio.

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					(iii) In case any knowledge and/or skills gaps are identified, training design activities can be started to develop new required training content in order to fill the identified gaps.
2017	114	The Board also recommends that, based on the corporate position and the identified human resources needs, UNHCR refine job profiles and recruit or post staff accordingly.	4 th quarter 2019	DHR	As part of the “Knowing our jobs and our people project”, DHR is working with key functions in the organization to review and revise job descriptions (job profiles). It will render job descriptions more standard in nature and relevant to the current and emerging needs of the organization. A comprehensive skills review will also be included as part of this project, and the new skills identified, including those relevant to SDGs, will be included in the revised job descriptions. However, for the most part it is expected that SDGs will be mainstreamed into existing functions.
2017	119	The Board recommends that UNHCR develop more specific guidance on how to implement the corporate position on the Sustainable Development Goals.	4 th quarter 2019	DPSM (IPS)	Once a corporate position is endorsed, programmatic guidance on SDGs will be developed for field offices to create coherence, where possible. The guidance will take into account UN-wide guidance on SDGs and be based on UNHCRs corporate approach. The need of whether or not to issue sector/goal or population specific guidance will be assessed.
2017	120	The Board also recommends that UNHCR define reasonable targets for developing, implementing and managing engagement of country operations in the Sustainable Development Goals so as to support an effective and coherent approach for UNHCR engagement in the Goals in the field.	4 th quarter 2019	DPSM (IPS)	Developing targets for UNHCRs field level engagement with SDGs will be developed as part of operationalizing the corporate position and as part of the programming guidance.
2017	126	The Board recommends that, based on the corporate position and guidance to operationalize that position, country operations map and align current approaches so as to develop a plan on how they intend to support national Governments in implementing the Sustainable Development Goals through sup-	4 th quarter 2019	Regional Bureaux	Based on the corporate position on SDGs, the countries will include in their respective country operation plans, information on how to support the national governments in the implementation of UNDAF and other SDGs processes, in line with the comprehensive refugee response framework (CRRF) approach, and the multi-year multi-partner strategy, in those countries where this is applicable.

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		port, where applicable, of the comprehensive refugee response framework, the United Nations country teams and the implementation of the United Nations Development Assistance Framework.			
2017	130	The Board recommends that country operations further refine the risk registers in place to better capture risks deriving from Sustainable Development Goal engagement, the multi-year multi-partner planning process, where applicable, and engagement for the comprehensive refugee response framework.	1 st quarter 2019	Regional Bureaux, ERM, DRS	Country operations will be encouraged to further refine the risk registers as part of the periodic risk, assessment exercise required by the ERM policy and procedures. Several countries have recently organized or are planning to organize workshops in the coming months to analyse and better reflect the risks specifically associated with SDGs engagement, CRRF approach, and multi-year multi-partner planning process.
2017	134	The Board recommends that UNHCR systematically collect country-level case examples of engagement in support of the Sustainable Development Goals so as to ensure knowledge transfer and provide adequate management responses.	Ongoing	DPSM (IPS)	A country case study collection on SDG engagement will be undertaken as part of operationalizing the SDGs.
2017	145	The Board recommends that UNHCR country operations refine their risk assessments with regard to the identification of areas that are vulnerable to fraud and corruption.	1 st quarter 2019	ERM	While fraud risk assessment is already embedded in the ERM processes, country operations will be further encouraged to continue refining the formulation of risks captured in their registers. To support the country operations, HQ will share additional guidance with the risk management focal points, as part of the next risk review, which is linked to the detailed operational planning process for 2019. The focal points in charge of the risk management will be advised to hold discussions with management, staff and partners to ensure that the results of the fraud and corruption risk assessment are considered in planning, setting priorities, monitoring and other decision-making processes. UNHCR's recently issued "Handbook on fraud and corruption prevention" will form the underlying basis for initiating more structured risk assessments of fraud at country level and is expected to result in an improved monitoring of

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					fraud warning signs and mitigation measures. Similarly, in-depth analysis will be carried out by the Enterprise Risk Management (ERM) Unit on risks identified at corporate level.
2017	148	The Board recommends that UNHCR country operations develop or enhance comprehensive overall anti-fraud and anti-corruption strategies that are customized to the local context when the risk assessment of a country operation reveals a higher vulnerability to fraud and corruption.	1 st quarter 2019	ERM	UNHCR plans to take this recommendation forward by focussing on those country operations that have been identified as the most risk prone as part of the Risk Management 2.0 initiative. This initiative is designed to ensure that strategic planning and decision-making are consistently informed by operational and management risks, with the intent of proactively identifying and preventing potential fraud and corruption. The ERM Unit, in collaboration with the regional bureaux and the relevant functional units, will provide support to selected operations in developing the strategy and will ensure a harmonized approach.
2017	152	The Board recommends that UNHCR country operations not selected for the risk management 2.0 initiative assess whether international staff could serve as a first contact point for staff of an office with regard to fraud and corruption prevention.	1 st quarter 2019	ERM, DFAM, Regional Bureaux	UNHCR will explore on how to most efficiently identify a first contact point. A standardized approach may be envisaged, to the extent possible, by appointing the Deputy Representatives or Assistant Representatives to carry out this role, as they have a good overview of the operations. Other alternatives could be to attribute this role to the risk management (ERM) focal points as they coordinate the overall risk management process in an operation, or to establish risk and compliance checking capacities in the Bureaux that could cover several smaller or lower risk operations all together.
2017	155	The Board recommends that UNHCR country operations assess whether job rotation for national staff could be a useful mitigation measure. Such a job rotation process for national staff should be designed and developed depending on the organizational structure, responsibilities, skill sets and risk profiles.	Ongoing	Regional Bureaux	Country offices will be encouraged to explore job rotation possibilities for their national staff so that staff do not perform the same tasks for very long periods of time, which could lead to weakened controls. For example, national staff may be encouraged to apply to new positions within the same office or managers may find opportunities to assign their staff different tasks where possible as a mean of job enrichment and mitigation of possible fraud and collusion.

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2017	162	The Board recommends that UNHCR continue to actively promote awareness of the negative impacts of fraud, corruption, and sexual exploitation and abuse with staff, partners, intermediaries and persons of concern.	4 th quarter 2019	ERM, Ethics Office, DFAM, Regional Bureaux	The Risk Management 2.0 initiative (led by the ERM unit) will contribute to addressing this recommendation, as one of the key objectives of the initiative is to increase integrity and to prevent fraud and corruption. Furthermore, several operations are already working with the Ethics Office to undertake campaigns and to circulate information in the form of video clips, quizzes and general reminders on issues such as sexual harassment, exploitation and abuse.
2017	163	The Board also recommends that UNHCR country operations refine local training approaches on fraud and corruption prevention. Training programmes should be provided on a regular basis, and be tailored to the daily work requirements, assigned responsibilities and the cultural context.	4 th quarter 2019	Regional Bureaux, GLC	UNHCR will first intensify the actions necessary to ensure that each staff member takes the eLearning programme on the prevention of fraud and corruption that is already available. In parallel, UNHCR will explore the feasibility of asking country operations to develop localized training specific to the respective operational and cultural contexts. Efforts in this regard will be made primarily in those high risk operations that receive dedicated staffing support through the Risk Management 2.0 initiative, noting that this may not be however feasible across all the operations, especially for smaller ones.
2017	172	The Board recommends that UNHCR enhance compliance with its policy and standard operating procedures on individual consultants, ensure effective consultant contract management and consider centralizing some tasks of the hiring units to obtain a higher level of specialization.	1 st quarter 2019	DHR (AWF)	In response to this recommendation, UNHCR will review its policy on consultants, elaborate new SOPs to strengthen, among others, the segregation of duties and the process of granting waivers, develop a fee calculation tool, establish a checklist of required actions and widen the scope of the clearance process by DHR in hiring consultants.
2017	173	The Board also recommends that UNHCR assess whether an automated system control in the UNHCR MSRP platform could be established for cases exceeding the threshold of \$150,000.	1 st quarter 2019	DHR (AWF)	DHR will work closely with other relevant divisions in UNHCR (DESS, DFAM, and DIST) to design and implement the necessary modifications or add new functions in the MSRP Finance Module to enable an automatic flagging when the threshold is exceeded.
2017	174	The Board recommends that UNHCR establish a UNHCR wide control to prevent duplicate payments of consultant fees from headquarters bank account	4 th quarter 2018	DHR (AWF)	UNHCR will examine the root cause of the error detected by the audit and will put in place additional controls to avoid such occurrences in future. DHR will work closely with other relevant divisions in UNHCR (DESS, DFAM, and DIST) to design a system in MSRP to enable an

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		in parallel to payments from an operation's bank account.			automatic notification when multiple payments are made by different offices to the same consultant for the same period of time.
2017	181	The Board recommends that UNHCR review its policy and the standard operating procedures for the use of individual consultants. During this process UNHCR should enhance the guidance on advertising requirements, the segregation of duties, waiver processes, processes to determine and negotiate consultant fees, documents supporting payment reconciliation and the file management process.	1 st quarter 2019	DHR (AWF)	Together with the steps to be taken as a result of the recommendation in paragraph 172, UNHCR will revise its policy and procedures on consultants. The organization will also include more guidance on requirements for the advertisement of posts, the establishment of fees, the segregation of duties and the process of obtaining waivers.
2017	192	The Board recommends that UNHCR continue to actively promote and further strive for equal access to employment opportunities within UNHCR for persons with disabilities.	Ongoing	DHR (ATMS)	DHR will continue to actively promote equal access to employment opportunities within UNHCR for persons with disabilities based on the guidance of the Inclusion, Diversity and Gender (IDG) Senior Advisor, who steers the organization on building an inclusive approach to all with a particular focus on diversity. The advisor works closely with DHR and the Deputy High Commissioner and is supported by an IDG challenge team, which represents the views of minority groups, in particular. In addition, UNHCR will nominate a focal point, within DHR, to ensure broader reach out and support, including at the recruitment phase (the focal point will currently be located in Assignments and Career Management Service (ACMS) which will become the Assignments and Talent Mobilization Service (ATMS) from January 2019).
2017	193	The Board further recommends that UNHCR review the People Strategy implementation plan and data sources so as to be able to monitor progress until the new policy and corresponding monitoring framework for diversity and inclusion is established in 2019.	4 th quarter 2019	DHR (Director's Office)	UNHCR has recently contracted a consultancy firm to conduct a review of DHR through a holistic approach in order to understand the current challenges and opportunities for DHR. As a result of this study, the earlier developed "People strategy implementation plan" was superseded by the recommendations of this review. This led to the establishment of five strategic priorities that will underpin the implementation of the human resources strategy in UNHCR. The aspects regarding inclusion, di-

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					iversity and gender equity, covering also the needs of persons with disabilities, form an integral component of the implementation plan for the strategic priorities arising out of this review. Furthermore, enhancements in the collection of the relevant data are expected with the establishment of a Systems and People Analytics Section in DHR in 2019.
2017	194	The Board also recommends that UNHCR consider appointing a regular staff member as the focal point for disability issues in headquarters in order to institutionalize the function within its organizational structure.	1 st quarter 2019	DHR	In addition to the IDG Senior Advisor, as noted above, one staff member from ATMS will be assigned to act as focal point for employment opportunities and one staff member in the Staff Health and Welfare Service to be renamed in January 2019 as the Staff Health and Wellbeing Service), will be appointed to address physical/medical accessibility requirements.
2017	198	The Board recommends that UNHCR assess whether the global warehouse in Copenhagen provides a cost-effective solution for UNHCR. Alternative options should be considered.	1 st quarter 2019	DESS	UNHCR will conduct analysis of the Copenhagen warehouse and other options taking into consideration not only cost, but other parameters that affect the decision-making.
2017	199	In addition, the Board recommends that UNHCR review the suitability of global warehouses on a periodic basis.	Ongoing	DESS	UNHCR will conduct periodic reviews of the suitability of global warehouses.
2017	202	The Board recommends that UNHCR conduct an annual stock count for as long as it keeps stock in the warehouse in Copenhagen. Furthermore, the Board recommends that UNHCR establish a methodology for these annual stock counts, as already agreed between UNICEF and UNHCR.	4 th quarter 2019	DESS	UNHCR will establish a methodology for the annual count of the stock held in Copenhagen warehouse, provided that UNHCR will continue to use this warehouse.
2017	213	The Board recommends that UNHCR assess how a more efficient management of core relief items in stock, which includes supplies of country operations, could be put in place. This assessment should address the question as to whether UNHCR might be	2 nd quarter 2020	DESS	UNHCR will assess ways to achieve a more efficient management of core relief items (CRIs) in stock at global level and will develop a model accordingly. UNHCR, under the leadership of DESS, will lead the discussion with regional bureaux, relevant divisions (DFAM, DPSM), country operations and partners to explore ways to collaborate from an

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		seen as one organization with regard to "ownership" of its inventories.			operational and financial perspective in order to increase the efficiency in managing CRIs.
2017	214	The Board further recommends that the Division of Emergency, Security and Supply review all UNHCR inventories on a periodic basis and, if the observations from these reviews permit it, advises regional bureaux and country operations on opportunities for an efficient stockpile management at the country level.	Not applicable	DESS	UNHCR will further explore whether additional resources can be secured or alternative work allocation can be adopted in view of addressing this recommendation. UNHCR currently lacks the resources due to the discontinuation of the Global Stock Management post (Snr. Supply Officer) in 2017 and the Business Analysis post (Snr. Business Analyst) scheduled for 2019.
2017	222	The Board recommends that UNHCR initiate an internal stakeholder process to assess how more efficient order placement and purchase planning could be put in place.	4 th quarter 2019	DESS	UNHCR will conduct an assessment of the ordering process by taking the example of one or two typical core relief items to identify ways to increase efficiency in the order placement process. Based on the lessons learned from such an analysis, UNHCR will then lead consultations with country operations, relevant divisions and Bureaux to seek input on possible changes in the order placement process.
2017	226	The Board recommends that UNHCR identify further opportunities for the consolidation of requirements, either at a regional or even a global level.	Ongoing	DESS (PS)	UNHCR will continue to monitor buying trends and look for opportunities to consolidate procurement requirements. Periodic reviews will also be conducted.
2017	229	The Board recommends that UNHCR expedite its revision of chapter 8 of the UNHCR Manual in order for staff to gain access to consistent and reliable guidance on procurement procedures.	4 th quarter 2018	DESS	UNHCR will continue working on updating the Chapter 8 with respect to those sections concerning procurement, with the aim to publish a revised document by the end of 2018.
2017	234	The Board recommends that UNHCR include the remaining applications in the disaster recovery plan to increase their data security.	4 th quarter 2019	DIST	UNHCR will include the remaining applications in the disaster recovery plan. This is contingent upon sufficient funds being available.
2017	235	As part of overall business continuity management, the Board further recommends that UNHCR establish an ICT disaster recovery guideline.	4 th quarter 2019	DIST	UNHCR will finalize the ICT disaster recovery guideline.
2017	240	The Board recommends that UNHCR implement comprehensive backup and disaster recovery guidelines in every country operation. The guidelines	2 nd quarter 2019	DIST, Regional Bureaux	DIST will include the backup and disaster recovery guidelines in the ICT field operations manual (or ICT manual). It will then be contingent

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		should be embedded in the local business continuity management.			upon each country operation to embed in their respective business continuity plan the requirements formulated in the ICT manual.
2017	244	The Board recommends that UNHCR review responses from the field to the checklist on ICT general computer controls for UNHCR field operations and that country operations take timely steps to address any significant weaknesses.	2 nd quarter 2019	DIST, Regional Bureaux	The assessment questionnaire will be included in the ICT field operations manual. UNHCR will further define reporting formalities with regard to the status and progress of the action plans resulted from the assessment. Country operations will remain responsible for implementing the action plans as defined in the assessment.
2017	249	The Board recommends that UNHCR use the newly introduced travel module in their enterprise resource planning to analyse why the compliance with the policy on travel for official purposes is low and, based on this analysis, that UNHCR assess how cost-effective prices for flight bookings can be achieved.	(a) 4 th quarter 2018 (b) 2 nd quarter 2019	DFAM (Travel Unit)	UNHCR's travel policy requires that travel arrangements be finalized at least 16 days in advance of the departure date so that the organization can benefit of better prices. UNHCR is implementing a new module in MSRP dedicated to processing travel authorisations and claims. This new functionality requires, among other things, that travellers disclose in the travel authorization the reasons of non-compliance with the 16 days rules. (a) Based on the data collected through the use of this new module, UNHCR will design, develop and implement reports and dashboards on agreed key performance indicators. (b) Through the report designed, using the travel data obtained from the travel module in MSRP, UNHCR will conduct periodic monitoring, which will lead to improvements in compliance with the air travel policies and will facilitate the identification of measures to further increase efficiency gains or to lower direct travel costs.