UNHCR
The UN Refugee Agency

MATRIX: Follow-up to the recommendations of the
United Nations Board of Auditors in its reports on
UNHCR's 2018 and previous years 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 2019

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

Finan-cial Period first men-tioned	Para.	UN Board of Auditors' recommendations (A/74/5/Add.6 for 2018)	Estimated time for completion	Division/ Service leading the process	Actions intended to be taken to address the recommendation
2018	20	**The Board recommends that UNHCR revise the presentation and disclosure of net assets in the financial statements, ensuring that fund accounting information is used only in so far as to supplement applicable IPSAS requirements.**	UNHCR does not concur with this recommendation	DFAM (AFS)	UNHCR will consider revising the net asset presentation when the new IPSAS standard on revenue recognition is revised, which is expected soon. UNHCR foresees that the revised standard will lead to a more fair presentation of net assets. Pending the new IPSAS standard on revenue recognition, UNHCR remains of the opinion that its current approach provides essential additional information to the readers of the financial statements on the components of net assets under the current flawed accounting standard.
2018	25	**The Board recommends that UNHCR enhance the review of contribution agreements to reflect, for each donor, the probability of the outflow and an estimate of the amount of the obligation.**	1st quarter 2020	DFAM (AFS) DER	UNHCR will look at past trends with regard to individual donors to establish an allowance based on a statistically derived percentage applied to those ongoing projects for which detailed and up-to-date monitoring information is not readily available. Depending on its materiality, the allowance calculated at 31 December 2019 will be reflected as a revenue adjustment/provision in the financial statements for 2019.
2018	31	**The Board encourages UNHCR to consult with other United Nations organizations and to determine in collaboration with the actuaries whether the administrative instruction needs to be amended with regard to non-continuous years of service of staff members.**	4th quarter 2020	DHR (GPS) DFAM (AFS)	UNHCR has submitted a proposal to the Joint Inspection Unit to consider including in its programme of work for 2020 a study on the possible harmonization of practices among United Nations agencies with regard to the calculation of the number of years of duty to be considered for the purpose of actuarial calculations regarding after-service health insurance (ASHI).

2018	36	**The Board recommends that UNHCR assess whether it is beneficial to conclude agreements with United Nations organizations for incoming and outgoing staff to gain a clear distribution of accumulated health insurance liabilities between the entities concerned and account for the receivables or contributions, as the case may be, for those staff members.**	Implemented	DHR (GPS)	UNHCR defers to the report of the Secretary-General to the General Assembly on managing ASHI (A/73/662, paras 50-51). This report contains the analysis, conclusions and recommendations of the inter-agency Working Group on ASHI, which was established by the Secretary-General under the auspices of the Finance and Budget Network of the High-level Committee on Management of the United Nations System Chief Executives Board for Coordination (CEB) pursuant to General Assembly resolution A/RES/68/244. The report states that the working group considered whether, in the context of inter-agency mobility, the transfer of ASHI liability from one agency to another justified the transfer of the corresponding funding of a portion of that liability by the releasing agency and, if so, whether a common formula could be developed to determine what portion of the liability should be funded. The working group was of the view that agencies of the United Nations system should accept the transfer of certain accrued health insurance benefits and entitlements, as well as the transfer of the ASHI liability, without the administratively onerous transfer of funding. Inter-agency mobility statistics covering 38 agencies provided by the CEB Secretariat for the 2013-2016 period show that any difference between the number of received staff members and the number of released staff members is immaterial when compared with the total workforces of the agencies. In light of this, UNHCR is requesting closure of this recommendation.
2018	43	The Board recommends that UNHCR establish a function in the MSRP system to trigger warning messages when impermissible combinations of item IDs are entered into the system. The further processing should be blocked until the item identifier is corrected or verified by the responsible staff/reviewer.	Implemented	DESS	This recommendation was already implemented during the audit. UNHCR will monitor the status of the item master data on a monthly basis to ensure the thresholds are maintained up-to-date.
2018	44	The Board recommends that UNHCR conduct a further analysis of the item master data based on the Board's findings. Implausible or even illogical item master data should be identified and clarified.	1st quarter 2020	DESS	UNHCR is currently undergoing the review of the item Masterfile with the intent to restructure the data based on the item categorization and use, starting with ICT equipment. This will include the: • Creation/inactivation of item categories; • Reclassification of items, where needed; • Discontinuation of items not in use; • Launch of monthly monitoring tools to identify discrepancies.

					The standard price in MSRP is only an orientation for the item creation. Nevertheless, these prices are being reviewed as part of the current review of the item master. This review will be coordinated between the relevant Divisions. The actual completion date of the review will be subject to the availability of resources.
2018	45	The Board furthermore recommends that UNHCR review the item master data on a regular basis. Items that have not been selected for a longer period should be set to "discontinue". The standard unit prices should be updated periodically. Items in the item master data should be automatically flagged for review of actual pricing and accuracy after a defined period (e.g. five years).	1st quarter 2020	DESS	UNHCR is currently undergoing the review of the item Masterfile. This review will be repeated on a regular basis.
2018	**50**	**The Board recommends that UNHCR establish a consistent accounting process and guidance for items that are procured for direct transfer of ownership to other entities especially for cases that do not refer to the implementation of a specific programme. UNHCR should flag these items in the MSRP system and disclose expenses resulting from such transfers separately in the notes to the financial statements.**	4th quarter 2019	DFAM (AFS) DESS	UNHCR will review the options to implement a consistent accounting process for those transactions involving a transfer of ownership over assets. With regard to the second part of the recommendation, UNHCR will assess the possibility to disclose the expenses resulting from direct transfer of ownership to other entities, considering that the primary expense classification system in the financial statements is based on the nature of expenses rather than the purpose for which the costs are incurred.
2018	**64**	**The Board recommends that UNHCR ensure well-coordinated accountabilities, authorities and reporting lines for managers in the newly created regional and headquarters structures. The reporting lines, accountabilities and authorities should be integrated into the current structures of UNHCR and provide for the necessary coordination and monitoring at headquarters.**	2nd quarter 2020	Executive Office (Change Management)	UNHCR has integrated a number of functions from the current eight divisions into the organigrams of the future regional bureaux structures that are being phased-in as of September 2019. These include Regional Controllers, Senior Planning and Budget Officers, Monitoring and Evaluation Officers, Senior Donor Relations Officers, Heads of Protection and Heads of External Engagement. These functions are grouped under 4 pillars of the new regional bureaux: strategic planning, external engagement, protection and operational support. The incumbents of these positions will monitor the operations and provide support to the country offices. To ensure the required continuum of coordination and monitoring at Headquarters, UNHCR has adopted a matrix management approach to functionally link the key control functions in the new regional bureaux to Headquarters divisions. These functions report managerially to the regional bureau Directors, while maintaining a strong functional line to the Headquarters divisions responsible for their respective areas.

					Job descriptions have been written and positions advertised. It is expected that most of these positions will be filled by the end of 2019, enabling and supporting greater delegation of authorities to the Regional Bureau Directors. About 65% of positions at P5 and D1 level have been already filled. Roles of countries, regional bureaux and divisions have been reviewed accordingly, and authorities and accountabilities of managers at each level are in the process of being further clarified.
2018	77	**The Board recommends that UNHCR use the new results-based management tool to present the link between input, outcome and results, including the outputs delivered by implementing partners, and facilitate alignment of country operation plans with inter-agency and multi-partner processes.**	4th quarter 2021	DPSM (RBM team)	The new results-based management (RBM) framework is based on a results chain that includes impact, outcome and output. The higher level of results are collective (i.e. it can include contributions from operational partners and governments). At the output level, the deliverables of implementing/project partners are also included. The roll out and implementation of the new RBM framework is planned for early 2021 and will support the planning for the year 2022 and beyond. In order to meet this objective, some elements of the project will already be gradually disseminated in 2020 and accompanied by relevant training.
2018	87	**The Board recommends that UNHCR further enhance the corporate risk registers in terms of meaningful and precise risks, risk treatments and risk prioritization. UNHCR should provide guidance and feedback to risk owners in country operations and headquarters entities on the required granularity of risks in the corporate risk registers.**	1st quarter 2020	Enterprise Risk Management	UNHCR has trained all enterprise risk management (ERM) Focal Points (FPs) and Back-ups in 2018, many of whom had been newly appointed. UNHCR will continue providing guidance to risk owners and focal points, noting that the rotation policy has an impact on how long risk owners and FPs stay in the operation. Training has also been provided to Desk Officers in the current regional bureaux structures. For the first time in 2019, the ERM Unit reviewed all risk registers submitted by the field and provided feedback and quality assurances in consultation with the regional bureaux. This process will be repeated in 2020 and is expected to further improve the overall quality of risk registers. The ERM Unit sees the regionalization & decentralization process as opportunity to further enhance the quality of risk registers. The regional bureaux will, as of next year, be closer to the field and have positions at P5 or D1 level for Senior Risk Management and Compliance Advisors that will be responsible for assuring quality risk review processes in the country operations in their regions.

					With regards to the granularity of risks registers, this was a feature of the feedback provided on the 2019 risk review. As a result, there was an overall drop of 11% in total risks from 2018 that was largely caused by a more consistent approach taken to the granularity of risks identified. The instructions for the 2020 risk review, which will be issued in Q4 2019, will give additional guidance including practical examples on the required granularity which should also further contribute to enhanced consistency and quality.
2018	88	The Board recommends that UNHCR implement a specific review of regional corporate risk registers. The review should ensure that regional registers reflect and aggregate risks from the operations in the region to allow for coherent risk management in the regional context.	1st quarter 2020	Enterprise Risk Management	UNHCR will implement the review of regional corporate risk registers in the third quarter of 2019. Based on this review, as well as ongoing discussions with the regional bureaux and the Change Management Team as part of the regionalization & decentralization process, the ERM Unit will issue updated instructions to the regional bureaux for the 2020 risk review that will focus on clarifying the role of regional risk registers and the way in which they should reflect and aggregate risks from the operations in the region. One key objective for this will be to enhance the linkages between the corporate and strategic risk registers. This new approach will also be reflected in the upcoming revision of the ERM policy and administrative instruction (AI).
					In order to do this effectively it may be necessary to require the regional bureaux to conduct their risk review at a later date than field operations, so that the risks emerging from the field operations can be effectively considered in the regional risk assessment.
2018	99	The Board recommends that UNHCR implement additional control mechanisms in the newly changed organization structure that compensate for the increased capitalization thresholds.	4th quarter 2019	DFAM (AFS)	UNHCR is in the final stages of revising the AI on Serially Tracked Items (STIs) which will include the requirement that annual physical verification on buildings classified as STIs is conducted as a control mechanism.
2018	**108**	**The Board recommends that UNHCR refine and systematically update its financial internal control matrix. The key controls should be scaled on the basis of the operational model and identified risks of UNHCR; key controls should tie in to control processes already in place, and UNHCR should reflect imminent changes in the organizational structure and document the implementation and monitoring of controls in the refined internal control matrix.**	2nd quarter 2020	DFAM (Office of the Controller, PACS)	UNHCR is currently enhancing its documentation on existing controls and the presentation of its internal control system. These efforts will support the issuance of a statement of internal control along with UNHCR's future audited financial statements and serve as a tool for maintaining a strong internal control system.

2018	109	The Board recommends that UNHCR periodically check for vendors having the same bank account as active staff members and for vendors sharing the same bank account in order to prevent and detect fraud. This control should be integrated within the control matrix.	2nd quarter 2020	DFAM (SAS) DFAM (AFS)	UNHCR will use a two-phase approach for implementing a periodic check for bank account numbers shared by active vendors and active employees. In the first phase, UNHCR will extract the active suppliers that have the same bank account numbers as any active employees in the HR/Payroll System and review the data by the end of 2019. If based on this review UNHCR establishes the need to automate such periodic checks, UNHCR will develop the relevant analysis as part of the business intelligence project in a second phase, by the end of the second quarter of 2020.
2018	**113**	**The Board recommends that UNHCR enhance the content and meaningfulness of country financial reports as part of the ongoing business intelligence and data analytics project. Timelier access to the country financial reports should be granted.**	1st quarter 2020	DFAM (SAS)	UNHCR has launched a business intelligence and data analytics project based on which the country financial reports (CFR) will be replaced by country administrative reports. The latter will enhance the content of the current reports and will be accessible in real time through the business intelligence platform.
2018	118	The Board recommends that UNHCR perform a timely review of implementing partnership related journals and journal entries using implementing partner codes and ensure that they are set off against account 618000 when needed.	3rd quarter 2019	DFAM (IPMS) DFAM (AFS)	UNHCR has introduced a new monthly reconciliation of the account 618000 against the journal entries using implementing partner codes and has designed a special query to be run monthly which will identify all direct journals with partner codes.
2018	123	The Board recommends that UNHCR performs variance analysis and plausibility checks on account level (cash-based intervention), or detailed category level (inventories).	4th quarter 2019	For CBI accounts : DFAM (TCS) For inventory accounts: DESS	UNHCR has been monitoring and analyzing cash-based interventions (CBI) expenses on a monthly basis and starting in June 2019, has been conducting a comprehensive year-to-year expense comparison (trend analysis) at the detailed category level. Additionally, UNHCR will perform variance analysis and plausibility checks regarding inventories on a more regular basis.
2018	129	The Board recommends that UNHCR review aged items of inventory in transit in a more timely manner (at least once a year) and adjust them as needed.	4th quarter 2019	DESS	Regular reviews of ageing of inventory in transit are already in place and necessary provisions are booked at year-end for purposes of reflecting the correct position in the financial statements. UNHCR will also introduce a review of inventories in transit from a logistical point of view.
2018	140	The Board recommends that UNHCR clarify its administrative instruction on the monitoring and recovery of VAT and miscellaneous accounts receivable. The administrative instruction should clearly state how VAT claims are	4th quarter 2019	DFAM (AFS)	UNHCR will revise the relevant AI to ensure that the circumstances in which VAT should be recorded as receivables and in which VAT should initially be expensed are more clearly articulated. The instructions will clarify that no receivable will be recorded when it is clear that no amount

		to be recorded so as to make potential VAT claims traceable. Irrecoverable VAT should subsequently be expensed as part of the year end closure procedures.			is recoverable. In order to ensure full transparency, the accounting records will clearly show non-recoverable amounts that have been initially expensed.
2018	141	The Board recommends that UNHCR develop and maintain an overview of the specific VAT exemption procedures and formalities, applicable VAT rates, the deliveries and services concerned, due dates and thresholds for each country operation. UNHCR should carry out periodical analytical reviews of key VAT figures.	1st quarter 2020	DFAM (AFS)	UNHCR has drafted a comprehensive questionnaire to be filled in by each country operation in order to capture additional country-specific information on VAT and to reflect changing circumstances. UNHCR will use the information received in response to this questionnaire to maintain and enhance the existing overview of the country-specific VAT exemption procedures.
2018	**147**	**The Board recommends that UNHCR enhance its variance analysis of salaries and employee benefits to carry out the controls required in the financial control matrix.**	4th quarter 2019	DHR (GPS)	UNHCR is preparing a separate analysis for each of the main salary earning elements (gross salary, post adjustment, dependency allowance and pension contribution) to support the variance analysis of the total salary payments.
2018	**156**	**The Board recommends that UNHCR document the regular run of human resources monitoring reports in a log tracking file. The reports with results should be uploaded to eSafe. UNHCR should document the review in a separate column of the MSRP human resources reports and take appropriate (corrective) action, if necessary. The number of automated human resources reports should be increased.**	4th quarter 2019	DHR (HRSS)	UNHCR is exploring various technical solutions to establish a process for the central monitoring of key reports and to create additional automated human resources reports.
2018	161	The Board recommends that UNHCR examine the options for implementing an approval cycle for the review of the MSRP human resources reports in the MSRP human resources module to facilitate supervisory controls and their consistent documentation.	2nd quarter 2020	DHR (HRSS)	UNHCR will examine the options for implementing an approval cycle in the context of the upgrade of its current HR module of the ERP system.
2018	**167**	**The Board recommends that UNHCR document the constant run of required payroll reports in a log tracking file, constantly review the payroll reports and document the review, supervisory controls and appropriate corrective action.**	Implemented	DHR (GPS)	As of May 2019, a manual log track block is included in the monthly payroll schedule file, where payroll staff confirm that they have run and reviewed the required payroll reports.
2018	168	The Board recommends that UNHCR implement automated blocks of payment of salaries.	4th quarter 2019	DHR (GPS)	UNHCR is exploring the possibilities for automatic blocks of payment in MSRP.
2018	169	The Board recommends that UNHCR determine the sample size for spot checks regarding new salary plans in relation to the number of staff affected.	Implemented	DHR (GPS)	UNHCR has designed a report to validate salary plans. Since May 2019, UNHCR has been checking 100% of staff salaries impacted by the revised salary plans.

2018	179	The Board reiterates its recommendation that country operations start implementation of cash-based interventions when approved standard operating procedures are in place (A/73/5/Add.6, chap. II, para. 37). UNHCR should define the key elements of the standard operating procedures that need to be in place. If the key elements are not in place, clearance should not be granted.	4th quarter 2019	DFAM (TCS)	UNHCR strictly adheres to standard operating procedures (SOPs) and its detailed requirements for CBI delivery provided through financial service providers (FSPs). Periodic monitoring is performed for new and existing CBI programs. All new and revised SOPs are recorded in the SOP tracking and monitoring tool which will be updated on a monthly basis. UNHCR grants clearance of SOPs when the established key elements are in place.
2018	**184**	**The Board recommends that UNHCR strengthen the monitoring and, in particular, the timeliness of country operation refund processes. The CashAssist system should include an automated notification to request and record claims for repayment from financial service providers at predetermined intervals.**	1st quarter 2020	DFAM (TCS)	UNHCR's standard operating procedures reflect and include detailed procedures for refunds and related timelines. Moreover, UNHCR has included the refund requirements in the contracts with financial service providers. UNHCR monitors its contractual relationship with financial service providers through established key performance indicators to evaluate all criteria, including refund reporting. UNHCR monitors refunds through processes based on assessments performed either manually or through automated periodic reviews of the entries recorded in the system to account for refund-related details and periodic follow-up with country operations. In addition, UNHCR has included the requirement for automated notifications in the CashAssist system to request and record repayment claims from financial service providers.
2018	**185**	**The Board recommends that UNHCR make available clear guidance on the allocation and monitoring of refunds to country operations participating in the common cash facility approach in cases of commingled cash pools.**	4th quarter 2019	DFAM (TCS)	UNHCR, together with other common cash facility participants, has a specific methodology for refunds, which is also included in the country-specific SOPs and embedded in contracts with financial service providers. UNHCR will enhance monitoring to ensure compliance through periodic performance evaluations of the financial service providers and review of the refunds recorded in the system.
2018	**190**	**The Board recommends that UNHCR ensure that in the case of non-digital cash distributions a further end-to-end reconciliation is conducted at least on a spot-check basis as long as no systemized reconciliation is available.**	4th quarter 2019	DFAM (TCS)	UNHCR consistently monitors the receipt of funds by the beneficiaries included in the approved distribution lists through a post distribution monitoring mechanism. In addition, UNHCR will include spot checks in the monitoring of the distribution of non-digital cash.
2018	**191**	**The Board recommends that UNHCR require a new approval of the master distribution list if changes in an approved list occur, to ensure that in accordance with the administrative instruction no cash distribution can be processed without an approved master distribution list.**	4th quarter 2019	DFAM (TCS)	UNHCR has embedded the requirement for new approvals of any changes to the master distribution list in the CashAssist system, where distribution lists are approved. In countries not using CashAssist, UNHCR will include the requirement in the country-specific SOPs. All changes to the distribution lists go through the approval process again, with appropriate controls over the final distribution lists.

2018	**195**	**The Board recommends that UNHCR highlight the importance of a standard check for duplicates in cash assistance distribution lists before approval of the distribution lists.**	4th quarter 2019	DFAM (TCS)	UNHCR has developed a means to identify duplicates and established integrated controls in ProGres and CashAssist. UNHCR is further enhancing the country-specific SOPs and communication to the operations requesting to systematically adhere to the control requirements for detection and removal of duplicates.
2018	200	The Board recommends that UNHCR further enhance and streamline the documentation in the cash assistance process. A standardized documentation of key documents such as distribution lists, approval, financial service provider confirmation, reconciliation, payment and refund evidence should be kept on file by the implementing country operation.	3rd quarter 2019	DPSM (GCO)	All country operations that revise or update their SOPs will be required to reference and include templates of the key documentation in those SOPs. In CashAssist, streamlining and standardizing of documentation is automated and a full trail log is kept in the system.
2018	**205**	**The Board recommends that UNHCR make post-distribution monitoring of the individual country operations cash-based intervention programmes mandatory. The post-distribution monitoring reports should contain recommendations and key programmatic adaptations as a standard content.**	4th quarter 2019	DPSM (GCO)	The post distribution monitoring toolkit will be published in September 2019 in English, French and Spanish, providing guidance to country operations including on the required indicators for monitoring. Operations will be required to include a standard section to allow for recommendations on adapting programmes for CBI, where appropriate.
2018	209	The Board recommends that UNHCR define responsibilities at the country and bureaux/headquarters levels with regard to post-distribution monitoring.	4th quarter 2019	DPSM (GCO)	The roles and responsibilities regarding post-distribution monitoring (PDM) for CBI will be included in the next revision of UNHCR's programme manual, ensuring that such responsibilities will be aligned with UNHCR's corporate monitoring processes.
2018	**213**	**The Board recommends that UNHCR analyse and aggregate the findings from post-distribution monitoring and use it as a base for further developing the cash-based intervention programme at the level of both countries and bureaux. The analysis should be made available in a knowledge management portal.**	4th quarter 2019	DPSM (GCO)	UNHCR is currently conducting a meta-analysis of PDM conducted up to June 2019. The review and assessment will be available towards the end of 2019 and will be shared through appropriate channels, including weekly updates on UNHCR's intranet.
2018	226	The Board recommends that UNHCR establish additional controls to perform overall reviews as well as sample checks and increase compliance with the implementing partner sections of the UNHCR Manual through more accountability. This could be embedded in the new regional bureaux structure through the future Regional Control Officers.	4th quarter 2020	DFAM (IPMS)	UNHCR will continue to strengthen awareness of the need to perform the required manual controls and will endeavour to automate those controls that are still manual by the end of 2020 to improve compliance. Additional controls established in response to the recommendation contained in paragraph 262 of the Board of Auditors report will also address some requirements of this recommendation. The required monitoring functions will be assigned to the new regional bureaux (Regional Controllers).

2018	235	**The Board recommends that UNHCR introduce further electronic processes, such as submission of partner financial reports from partners through the United Nations Partner Portal and electronic signature for the approval of partner financial reports to replace the current offline verification signatures where possible, in order to facilitate strengthened internal controls. When electronic signatures are implemented, UNHCR should ensure that the authorities are aligned with the delegation of authority plan.**	4th quarter 2020	DFAM (IPMS)	Existing UNHCR electronic systems are used as much as feasible to support the partnership processing cycle. Furthermore, UNHCR is taking steps to digitalize and centralize the entire partnership process, while creating proper interface between UNHCR's digital systems. A phased approach is necessary due to resource availability, the complex and multi-faceted nature of partnerships, different operational contexts and varying quality of internet access across field locations.
2018	242	The Board recommends that UNHCR make a minimum set of monitoring reports and their upload to eSafe mandatory. These should include at least a risk assessment, a monitoring plan and half-yearly monitoring reports.	4th quarter 2019	DFAM (IPMS)	UNHCR has already made some reports mandatory and is considering classifying further reports as mandatory.
2018	251	The Board reiterates its previous recommendation (A/72/5/Add.6, chap. II, para. 81) that UNHCR ensure coherent risk assessments. UNHCR should harmonize the risk assessment of implementing partner projects to have one list of main risks for each project.	Implemented	DFAM (IPMS)	Since the end of the audit period, UNHCR has harmonized the different forms which are used to document risk assessment at different stages of the project. The risk catalogue is a living document, which is constantly updated as new risks are identified in the field.
2018	262	**The Board recommends that UNHCR strengthen the link of performance review and resource requirements to additional instalment payments and document the review accordingly when initiating the payment of additional instalments.**	Implemented	DFAM (IPMS)	As of mid-July 2019, the format of the project financial reports has been amended to strengthen their link with the instalments. Whenever the timing or the amount of instalment payments requested by operations is significantly different from the indicative instalment plan, or when partners hold cash from previous instalments equivalent to more than one month of lead time at the time of the instalment payment recommendation, the operation is required to document the rationale for the requested instalment payment. Additionally, UNHCR has revised the project financial report format to explicitly request partners to indicate the amount of instalments they are requesting and to require UNHCR to disclose the amount authorized for release.
2018	267	**The Board recommends that UNHCR transparently link transfers of ownership to project partnership agreements in cases where the recipient is an implementing partner. The transfer of ownership agreement and MSRP recordings should state the project partnership agreement identification symbol. The**	3rd quarter 2019	DFAM (IPMS)	The relevant entities in UNHCR will coordinate the technical development of a field in the transfer of ownership agreement template, where the partnership agreement symbol, as applicable, will be referenced.

		purpose of the transfer should be clearly defined and stipulated in the transfer of ownership agreements.			
2018	**299**	**The Board recommends that UNHCR incorporate the results of the evaluation report in the next fleet strategy and assess the sequence and importance of the processes needed to be implemented and prioritize them accordingly.**	Implemented	DESS	UNHCR's new global fleet management strategy covering the period from 2019 to 2021, which is now finalized, was partially informed by the results and recommendations of the evaluation report.
2018	**300**	**The Board recommends that the field level should be obliged to record all operational and financial data in the analysis tools (FleetWave/vehicle tracking system) and that global fleet management staff have access to all databases and have the capacity to carry out analytical services and evaluate the data.**	4th quarter 2020	DESS	UNHCR has issued an AI on supply chain management, which requires that field offices include all operational and cost data into FleetWave. The global fleet management staff have full access to all data in FleetWave. However, additional resources will be required to ensure the completeness of data recorded and to conduct analysis of this data. UNHCR is currently assessing how these tasks can be addressed.
2018	301	The Board recommends that UNHCR consider a solution to integrate operational and cost data from commercially rented vehicles in the operational and cost analysis.	4th quarter 2020	DESS	UNHCR will review whether it is feasible to integrate the operational and cost data for commercially rented vehicles in the operational and cost analysis. The outcome of this review will inform the next steps.
2018	**307**	**The Board recommends that UNHCR should strengthen its justification and documentation for hiring individual contractors under the circumstances that the required capability is not available in UNHCR.**	4th quarter 2019	DHR (APRS)	The new AI on the use of affiliate workforce will clarify that justification and documentation for hiring individual contractors should be performed at the level of the hiring entity before the start of the hiring process.
2018	**310**	**The Board recommends that UNHCR ensure the mandatory break in service of three full months is fulfilled in every case. Therefore, UNHCR should monitor the duration of contracts to comply with the applicable limits set.**	4th quarter 2019	DHR (APRS)	UNHCR will explore the possibility of a configuration in the finance and human resources modules of its MSRP system to automatically block the issuance of individual contractor contracts in excess of the maximum allowed duration specified in the policy.
2018	**316**	**The Board recommends that UNHCR provide clear guidance to divisions and field operations (hiring entities) to enhance the awareness of human resources clearance. UNHCR should amend the respective policies with regard to the human resources clearance and ensure the involvement of the Affiliate Partnerships Unit in the clearance process.**	4th quarter 2019	DHR (APRS)	UNHCR is in the process of reviewing its policy on individual contractors and the AI on the use of affiliate workforce arrangements. Both revised documents will emphasize the importance of human resources clearance and will clarify the respective accountabilities.
2018	317	The Board also recommends that UNHCR establish tools which enable the proceeding of human resources clearance on an online basis.	4th quarter 2020	DHR (APRS)	Discussions have already taken place with the technical developer team regarding the enhancement and modernization of systems and tools supporting human resources functions. At the time of this report, UNHCR is

					completing a full mapping on all its processes as a preliminary stage of the system customization.
2018	**324**	**The Board recommends that UNHCR ensure that the entire contractor identification and selection process is independently verified or is based on an approval workflow process (as an integrated part of the MSRP module) in order to increase transparency and efficiency of the selection decision made by the hiring manager.**	3nd quarter 2020	DHR (APRS)	UNHCR will explore the technical possibility of including the recruitment of individual contractors in the new MSRP recruitment module. The MSRP recruitment module was rolled out in June 2019 for all operations to be used for handling the hiring of staff in the general service and national officer categories as well as affiliate workforce.
2018	327	The Board recommends that UNHCR pay particular attention to preparing specific job descriptions that enable the responsible officials to evaluate the performance of contractors. Therefore, UNHCR should review the existing performance classification as a component of the evaluation report and consider whether the evaluation report and template could be established in the MSRP module.	4th quarter 2019	DHR (APRS)	A new, redesigned standard job description template will be distributed to all operations as part of the revised policy on individual contractors, which will give more clarity on what is required to be included in the Job Descriptions. Also, UNHCR will revisit the possibility to launch the performance management function of MSRP for its affiliate workforce, including individual contractors.
2018	**328**	**The Board also recommends that UNHCR conduct an analysis to determine whether the assignment of contractors is the most cost-effective solution.**	4th quarter 2019	DHR (APRS)	As part of the development of the relevant AI, the Division of Human Resources (DHR) has consulted field operations with regard to this requirement and concluded that such a cost-benefit analysis should be part of a broader feasibility analysis. This would take into account several additional relevant human resources aspects other than costs (e.g. functional restrictions and the nature of the required task).
2018	**343**	**The Board recommends that UNHCR establish mandatory organization-wide minimum information security standards in an ICT governance framework as soon as possible.**	4th quarter 2019	DIST	UNHCR is in the process of drafting mandatory guidance on information security.
2018	344	The Board recommends that UNHCR establish a mandatory central clearance process to avoid the duplication of existing applications and establish a register for all applications developed in the field. Field offices should inform the Division of Information Systems and Telecommunications when they plan to develop additional applications.	1st quarter 2020	DIST	Senior IT Officers in the new regional bureaux, who will be in regular communication with the Division of Information Systems and Telecommunications, will maintain a full inventory of locally developed applications and systems. In addition, applications over defined thresholds, either central or distributed, must be sent to the ICT Governance Board as per the existing AI in order to avoid duplication of systems.
2018	**345**	**The Board recommends that UNHCR make additional funds available to implement and monitor mandatory minimum information security standards in the field.**	4th quarter 2021	DIST	Through its CyberSecurity Transformation Programme, UNHCR is in progress to implement minimum security standards.

2018	355	**The Board recommends that UNHCR establish an information security risk assessment process based upon or directionally aligning towards ISO 27005.**	4th quarter 2021	DIST	UNHCR will implement this recommendation incrementally. Initially, the Division of Information Systems and Telecommunications will adopt this standard for future information security assessments and, subsequently, as it gains experience and maturity, will gradually introduce this standard across the organization.
2018	356	The Board recommends that UNHCR document primary and supporting assets for the information security risk assessment.	1st quarter 2020	DIST	UNHCR will document the primary and supporting assets for the information security assessment process.
2018	357	The Board recommends that UNHCR complement its information security risk register with already known information security risks.	4th quarter 2020	DIST	UNHCR has started populating the risks from ongoing IT security assessments and will develop an information security risk register from this activity.
2018	**365**	**The Board recommends that UNHCR strengthen the position of the Chief Information Security Officer and increase interaction with top management. To secure the position of the Officer, the Board recommends that UNHCR redefine and describe the role and tasks of the Chief Information Security Officer in an overarching information security mandatory guideline that defines mandatory requirements, controls and responsibilities of all stakeholders. The mandatory guideline should also grant the Chief Information Security Officer a reporting line to a consultative and reporting body that includes membership by top management.**	2nd quarter 2020	DIST	The position of the Chief Information Security Officer (CISO) will be moved to the office of the Director of the Division of Information Systems and Telecommunications. UNHCR will establish a consultative body, with representation from senior management.
2018	369	The Board recommends that all senior management and staff at headquarters, as important stakeholders, participate in information security awareness training courses, given that they are responsible for ensuring information security measures.	2nd quarter 2020	DIST	The information security awareness training has been classified as mandatory in June 2018, with a transitional period of 3 months. With this change, the completion rates have been rising steadily and as of the time of this report, 81% of all staff in HQ have completed the training.
2018	374	The Board recommends that UNHCR plan to develop an overall data protection policy to include the protection of personal data of all UNHCR personnel.	2nd quarter 2020	LAS DIP	UNHCR has made the decision to issue a global data protection policy, covering both personal data of persons of concern, and personal data other than that of persons of concern, including but not limited to UNHCR personnel. The drafting and consultation process has started, and the new policy is scheduled to be issued by the second quarter of 2020.
2018	382	The Board recommends that UNHCR review and update the Data Protection Officer's role and functions in such a way that the Officer is able to perform the tasks stated in the policy on the protection of personal data of persons of	4th quarter 2020	DIP	The Data Protection Officer (DPO)'s function within the Division of International Protection (DIP) is currently a single-person role grouped with the Integrity Team and with a direct report line to the Director of the di-

		concern to UNHCR. The Board also recommends that as UNHCR develops its global data protection policy, it should ensure that accountability regarding protection of all personal data is addressed.			vision. The workload of the DPO will be regularly monitored by the Director within the broader scope of the divisional work priorities. While no staffing increase was foreseen in the 2020-2021 annual programme review (APR), this will be nevertheless revisited by senior management with the aim to achieve a fair balance between workload and resources available to exercise varying data protection responsibilities. Additionally, as stated in our updates to the recommendation contained in paragraph 374 of the Board of Auditors report, UNHCR confirms its intention to broaden the scope of the data protection policy to all personal data, not only of persons of concern.
2018	387	**The Board recommends that the UNHCR Data Protection Officer have appropriate access to the top management.**	4th quarter 2019	DIP	The DPO responsible for the implementation of the policy on data protection for persons of concern reports directly to the Director of DIP, who is in turn responsible for convening regular inter-divisional meetings on data protection and ensuring that the Senior Executive Team (SET) is fully briefed on all relevant data protection matters. In discharging this responsibility, the Director of DIP will ensure direct participation of the DPO in the relevant meetings of the SET.

Finan-cial Period first men-tioned	Para.	UN Board of Auditors' recommendations (A/73/5/Add.6 for 2017, A/72/5/Add.6 for 2016, A/71/5/Add.6 for 2015, A/70/5/Add.6 for 2014)	Estimated completion date per A/AC.96/1168/ Add1. (ExCom 2017)	Revised estimated time for completion per UNHCR	Division/ Service leading the process	Actions intended to be taken to address the recommendation
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. *BoA Assessment (June 2019)* *The Board acknowledges that UNHCR has introduced country specific improvements. The Board further acknowledges the established roadmap of actions to take. The Board noted that the steps outlined in the roadmap needed to be implemented in the upcoming months. Therefore, the Board considers this recommendation as under implementation.*	1st quarter 2020	4th quarter 2020	Regional Bureaux DPSM	UNHCR has engaged a consultant for developing a construction project guidance that seeks to strengthen the oversight role of UNHCR and provide greater clarity and differentiation of responsibilities of UNHCR technical staff and implementing partners. The consultant has prepared an inception report and begun to engage with internal stakeholders to create a working group to determine how to progress on joint issues. External stakeholders have been consulted and partner agencies will be invited for a validation workshop in September 2019 to compare approaches and best practice. The consultant is continuing to work on the required documentation and a roadmap for the development of a construction project guidance.
2017	**100**	**In addition, the Board recommends that based on the corporate position, UNHCR operationalize its sustainable development goal engagement.** *BoA Assessment (June 2019)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*	4th quarter 2019	1st quarter 2020	DPSM (IPS)	UNHCR approved a corporate position on its sustainable development goals (SDG) in June 2019. To operationalize the position, UNHCR has developed a presentation and sent it to all staff to serve as a guide to offices in defining their context specific SDG approach. In addition, UNHCR has developed a plan and timeline to operationalize the position through (a) guidance on SDG implementation, including parameters for a coherent approach across operations, and (b) the collection and dissemination of lessons learned.
2017	**108**	**The Board recommends that, based on its corporate position on sustainable development goal engagement, UNHCR develop a results-based management system that is able to reflect the position of UNHCR on sustainable development goal engagement in order to demonstrate**	1st quarter 2019	1st quarter 2021	DPSM (RBM team)	As of July 2019, the future results framework structure, which has been submitted to senior management for endorsement, proposes to incorporate the SDGs mainly in three aspects:

		its contributions to the achievement of the Goals in the long term. *BoA Assessment (June 2019)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*				i. alignment of some of the newly introduced outcome areas with the SDGs; ii. consideration to adopt some of the relevant SDG indicators as UNHCR's organizational core indicators; and iii. selection of SDG targets and indicators by country offices relevant to their operations and to multi-stakeholder processes, such as the United Nations Sustainable Development Cooperation Framework, and national plans. The roll out and implementation of the new RBM framework and IT tool is planned for early 2021, to support the planning for year 2022 and beyond. The new results framework will be introduced for the planning process in 2021, and will become operational as of 2022.
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. *BoA Assessment (June 2019)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*	1st quarter 2019	1st quarter 2021	DPSM (RBM team)	As of July 2019, the future results framework structure, which has been submitted to senior management for their endorsement, proposes to incorporate the SDGs mainly in three aspects as outlined in our update regarding the recommendation contained in paragraph 108 of the 2017 Board of Auditors report above. Once the results framework design is approved by senior management, the RBM project will commence the selection of corporate core indicators, some of which will be SDG indicators. The project aspires to complete the selection of core indicators by the end of 2019. The roll out and implementation of the new RBM framework and IT tool is planned for early 2021, to support the planning for year 2022 and beyond. The new results framework will be introduced for the planning process in 2021, and will become operational as of 2022.
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.	4th quarter 2020	4th quarter 2020	DHR	The corporate position on SDGs was issued in June 2019. UNHCR is currently drafting a survey on SDG-related activities, which will inform future guidelines. Once the guidelines are complete, UNHCR will develop and implement a specific training needs analysis to identify the existing learning needs, the staff grades to be

17

						targeted and particularly the content areas of potential learning activities.
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. *BoA Assessment (June 2019)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*	4th quarter 2019	1st quarter 2020	DHR	As part of the "Knowing our Jobs and People" project, all UNHCR standardized job descriptions are being updated on an ongoing basis and uploaded on the intranet portal to be used across the organization for the recruitment, appointment and management of staff. Updating the job descriptions will remove redundancy and add detail in key areas, including UNHCR engagement with UNCTs and pursuit of SDGs, where relevant. Updated job descriptions for most positions within new field-based regional bureaux have now been completed, and the update of all other standardized job descriptions is expected to be completed by early 2020.
2017	119	The Board recommends that UNHCR develop more specific guidance on how to implement the corporate position on the sustainable development goals. *BoA Assessment (June 2019)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*	4th quarter 2019	1st quarter 2020	DPSM (IPS)	The development of the SDG guidance is ongoing. So far, the coordination mechanisms have been put in place and the overview of steps together with the annotated table of contents for such guidance have been compiled in consultation with other relevant stakeholders.
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. *BoA Assessment (June 2019)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation*.	4th quarter 2019	1st quarter 2020	DPSM (IPS)	This recommendation will be addressed by the SDG guidance currently under development as mentioned in response to paragraph 119 above. The annotated table of contents for this guidance has already been developed and includes issues relating to parameters for UNHCR's SDG engagements in diverse operational contexts.
2017	**126**	**The Board recommends that, based on the corporate position and guidance to operationalize that position,**	4th quarter 2019	4th quarter 2019	Regional Bureaux	As part of the regionalization and decentralization process, new positions (such as Senior Partnership Officers,

		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 support, where applicable, of the comprehensive refugee response framework, the United Nations country teams and the implementation of the United Nations Development Assistance Framework. *BoA Assessment (June 2019)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*				Development Officers and Senior Inter-Agency Officers) will be in place by September 2019 to assist operations in forging new partnerships and to strengthen existing ones. Regional bureaux are encouraged to ensure that operations in their regions include, in their 2020/2021 strategies and operations plans, various actions to be taken with regard to following up on their respective governments' commitments under the Global Compact and the Global Refugee Forum to take place in December 2019.
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. *BoA Assessment (June 2019)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation*.	1st quarter 2020	1st quarter 2020	Regional Bureaux, ERM, DRS	For the 2020 risk review (to be conducted in November 2019), the ERM Unit is considering providing a functionality in its on-line risk register tool to specifically tag SDG and risks related to engagement with the Global Compact on Refugees and the Comprehensive Refugee Response Framework. This will make identifying and reporting on these risks easier. Independently of this, the instructions for the 2020 Risk Review, as well as the quality assurance conducted by the ERM Unit will pay specific attention to these areas. The newly published position paper on UNHCR's involvement in SDGs is also a useful reference document to help review risks related to SDGs. In addition, the Senior Risk Management and Compliance Advisors in the new regional bureaux will be in a position to monitor risks related to SDGs and, where applicable, those related to multi-year, multi-partner (MYMP) planning processes and the comprehensive refugee response framework. For example, in one regional bureaux, the MYMP related risks have been already reviewed by the current focal points as part of the 2020/2021 planning process.
2017	134	The Board recommends that UNHCR systematically collect country-level case examples of engagement in	1st quarter 2020	1st quarter 2020	DPSM (IPS)	As part of the plan to operationalise UNHCRs engagement in SDG, UNHCR is designing a survey to collect

		support of the Sustainable Development Goals so as to ensure knowledge transfer and provide adequate management responses. *BoA Assessment (June 2019)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*				lessons learned to enable sharing of existing and good practices. The survey will be launched in the third quarter of 2019.
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.** *BoA Assessment (June 2019)* *The Board noted that UNHCR continued to pursue its strategy of decentralization. In this context the Board appreciates that UNHCR intends to redesign its roles and its processes. The Board considers the recommendation as under implementation.*	4th quarter 2019	4th quarter 2020	DHR (APRS)	By the end of August 2019, Senior Human Resources Business Partners will be appointed in each of the new regional bureaux. These senior staff members will provide support in enhancing compliance with the policy and ensuring effective contract management.
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. *BoA Assessment (June 2019)* *The Board appreciates the action taken by the management of UNHCR. The Board urges UNHCR to assess the implementation of a technical control mechanism to ensure accountability of the payments for consultants. The Board considers the recommendation as under implementation.*	3rd quarter 2019	Implemented	DHR (APRS)	At the time of rehiring an individual for a new consultancy, UNHCR consistently checks the past payments as per the policy requirements. In case the requested new consultancy contract would result in exceeding the financial limitation, the requesting entity is notified about the non-clearance. At the same time, hiring entities may submit requests for waiver of this limit. Such requests are reviewed and denied or approved at the appropriate level in DHR. In the meantime, UNHCR continues to explore the possibilities to automate these controls.
2017	**174**	**The Board recommends that UNHCR establish a UNHCR wide control to prevent duplicate payments of consultant fees from a headquarters bank account in parallel to payments from an operation's bank account.**	3rd quarter 2019	4th quarter 2019	DHR (APRS)	UNHCR uses existing queries to identify any duplicate payments to consultants and has launched the development of specialized queries that will serve the specific purpose of checking for any such duplicate payments.

		BoA Assessment (June 2019) *The Board appreciates the action taken by the management of UNHCR and sees comments to recommendation 173. The Board considers the recommendation as under implementation.*				
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.** *BoA Assessment (June 2019)* *The Board appreciates the action taken by the management of UNHCR and will follow up on the process. The Board considers the recommendation as under implementation.*	4th quarter 2019	4th quarter 2019	DHR (APRS)	Work on the revision of the respective policies is ongoing. While the AI on the use of affiliate workforce will address overarching issues relevant to all categories of affiliate workforce modalities, an AI specific to the use of individual contracts (including consultants and individual contractors) will also be issued.
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. *BoA Assessment (June 2019)* *The Board appreciates the action taken by the management of UNHCR and will follow up on the process. The Board considers the recommendation as under implementation.*	4th quarter 2019	Implemented	DHR (Director's Office)	UNHCR has created a number of dashboards to monitor inclusion and diversity. These are visible via the UNHCR Intranet.
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. *BoA Assessment (June 2019)*	2nd quarter 2019	Implemented	DESS	A commercial logistics company has completed the Supply Network Optimization Analysis, assessing the warehouse in Copenhagen against three alterative locations. UNHCR management is currently reviewing the results of this analysis.

		UNHCR has contracted a logistics company in order to examine the efficiency of the global warehouse in Copenhagen. Upon the results of this audit, UNHCR decides in June 2019 how to proceed in general warehousing. The Board considers it as under implementation.				
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 seen as one organization with regard to "ownership" of its inventories.** *BoA Assessment (June 2019)* *UNHCR has launched the evaluation of potential organizational solutions how to manage core-relief items in a more efficient manner and with a global overview for effective use. A decision for organizational changes may be made after the regionalization process is finished. The Board considers it as under implementation.*	2nd quarter 2020	2nd quarter 2020	DESS	It is expected that a decision on the preferred approach regarding the management and "ownership" of core relief items will be made once the regionalization and decentralization process is completed.
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. *BoA Assessment (June 2019)* *Please refer to recommendation no. 213. The Board considers this recommendation as under implementation.*	2nd quarter 2020	2nd quarter 2020	DESS	As this recommendation is closely linked to the recommendation contained in paragraph 213 of the Board of Auditors Report, UNHCR refers to its response to paragraph 213. The resource requirements to implement this recommendation will be subject to further deliberations.
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.	4th quarter 2019	4th quarter 2019	DESS	The implementation of a more efficient order placement and purchase planning is under review. The finalization is dependent upon the ongoing regionalization & decentralisation.

		BoA Assessment (June 2019) *With the reallocation of SMLS and PS into one service and the decision to open the use of general frame agreements for the field, UNHCR is on the way to standardize the purchase-planning process. The elementary organizational restructuring exercise delays the finalization. The Board considers it as under implementation.*				
2017	226	The Board recommends that UNHCR identify further opportunities for the consolidation of requirements, either at a regional or even a global level. *BoA Assessment (June 2019)* *The revised Procurement Manual (Chapter 8), includes standardizations for the identification of procurement needs and enables the organization to rely on unified Terms of Reference's and technical specifications for the solicitation process. UNHCR checks fields of potential cooperation with other UN bodies working at same locations as UNHCR.* *Due to the delay of the finalization of Chapter8, for reasons explained in A/73/5/Add 6, chap II, para 229 below, the Board considers this recommendation as under implementation.*	2nd quarter 2019	1st quarter 2020	DESS (PS)	Further opportunities for the consolidation of requirements will be clarified in the procurement manual, to be revised in line with the upcoming policy and AI on procurement, which is expected to be issued during the fourth quarter 2019.
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. *BoA Assessment (June 2019)* *The revision of the Procurement Manual (Chapter 8) pending the finalization of the Administrative Instruction on procurement, which has been drafted and is in the process of consultation and review. Therefore, the revision is under progress. Therefore, the Board considers the recommendation as under implementation.*	4th quarter 2019	4th quarter 2019	DESS	UNHCR has developed the final drafts of the procurement policy and the AI on procurement, which are now under review by senior management. These documents will replace the current Chapter 8 of the UNHCR Manual, as mandatory guidance, however, Chapter 8 will be retained and enhanced to become soft guidance. Chapter 8 will be completed once the policy and AI on procurement have been issued.

2017	**234**	**The Board recommends that UNHCR include the remaining applications in the disaster recovery plan to increase their data security.** *BoA Assessment (**June 2019**)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*	4th quarter 2019	4th quarter 2020	DIST	UNHCR has identified a specific action plan and time-lines for the remaining applications to be included in the disaster recovery plan by the end of 2020.
2017	235	As part of overall business continuity management, the Board further recommends that UNHCR establish an ICT disaster recovery guideline. *BoA Assessment (**June 2019**)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*	4th quarter 2019	1st quarter 2020	DIST	UNHCR will finalize the ICT disaster recovery guidelines.
2017	**240**	**The Board recommends that UNHCR implement comprehensive backup and disaster recovery guidelines in every country operation. The guidelines should be embedded in the local business continuity management.** *BoA Assessment (**June 2019**)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*	2nd quarter 2019	4th quarter 2019	DIST, Regional Bureaux	UNHCR will incorporate backup and disaster recovery guidelines in the information and communications technology field operations manual, which is currently under development. Once the guidelines are issued, it will be up to each operation to include these in their business continuity plans.
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. *BoA Assessment (**June 2019**)* *The Board acknowledges that UNHCR is still working on it. Therefore, the Board considers this recommendation as under implementation.*	2nd quarter 2019	1st quarter 2020	DIST, Regional Bureaux	UNHCR is incorporating the field ICT assessment checklist into the "self-assessment questionnaire for internal controls". Completion of this questionnaire will be a mandatory part of year-end closure, and as such, field responses will be reviewed and followed up regularly.

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. *BoA Assessment (June 2019)* *UNHCR plans to conduct an organization-wide analysis of travel-data (16-days policy) via MSRP-based evaluation tools. In addition to that, a second evaluation takes place on a monthly basis upon the country financial reports. The overall analysis is scheduled for the end of the second quarter of 2019. The Board considers the recommendation as under implementation.*	2nd quarter 2019	Implemented	DFAM (Travel Unit)	The analysis of the reasons of the low compliance rate with the policy on travel for official purposes has been completed and the resulting data has been shared with all Directors of divisions and regional bureaux in order to take appropriate action. In addition, the revised (CFRs) issued monthly to operations now include new information on two travel-related KPIs, including non-compliance with the 16-day rule.
2016	**39**	**The Board recommends that country operations determine the numbers and types of vehicles needed to meet operational needs and document the underlying assumptions and how country operations arrived at their estimates. In case country operations need assistance with respect to an accepted methodology to estimate the number and types of vehicles needed for the operation, the Board encourages them to liaise with the assets and fleet management section at Headquarters for advice or additional guidance.** *BoA Assessment (May 2019)* *Concerning the vehicle planning process, several regional offices had not documented their factors (like infrastructural/road conditions, distances, security-related specialties,) being decisive for the orderly calculation/ configuration of their vehicle fleets upon transportation needs. UNHCR may optimize the use of this process in order to achieve sound financial management for GFM. The Board refers to the fact, that still one quarter of UNHCR's vehicles is scheduled*	4th quarter 2017	Implemented	DESS (SMLS) Regional Bureaux	UNHCR has shared a guidance note with the operations on the criteria to be considered for the determination of the size and composition of their fleets. This takes into account country-specific factors (e.g. emergencies and import restrictions) and criteria such as staff size, requirements of implementing partners, maintenance and repair facilities, utilization of existing vehicles and the average age of the fleet. UNHCR is also in regular contact with all operations on vehicles that meet the criteria to be sold so that the number of such vehicles will be reduced to a minimum.

		to be written off, but still in use. The Board considers the recommendation as under implementation.				
2016	88	**The Board also recommends that management in country operations and the regional bureaux regularly review the quality of financial and performance monitoring for projects implemented with partners.** *BoA Assessment (May 2019)* *The Board recognizes the degree of complexity with regard to financial and performance monitoring for implementing partner projects. The recommendation advises to perform a quality assessment of partners' reporting on operations or bureaux level to identify country or region-specific weaknesses and possible corrective measures. Therefore, the Board considers the recommendation as under implementation.*	4th quarter 2018	2nd quarter 2020	Regional Bureaux DFAM (IPMS)	UNHCR Headquarters performs an annual quality review of monitoring reports for a sample of agreements. In addition, with the establishment of the new Programme Coordination Units in the regional bureaux which contain functions of project control, programme monitoring and budgeting, the Regional Project Control Officers will assume quality control functions for the financial and performance monitoring reports. With the establishment of the new Programme Coordination Units in the regional bureaux, targeted capacity support will be rolled out to improve partnership management, including the review of the quality of financial and performance monitoring for projects implemented with partners.
2016	113	**The Board recommends that country operations monitor non-purchase order purchases on a regular basis and assess whether further efficiency gains could be realised by compiling individual non- purchase order purchases into framework agreements. The Board also advises that Headquarters divisions liaise with country operations to explore how the monitoring and oversight of non-purchase order purchases could be facilitated.** *BoA Assessment (May 2019)* *On the occasion of its field visits the Board could identify that by the end of 2018 there was still a certain part of non-purchase-order purchases exceeding the defined legal ceilings. The regional office proved that it controls these meanwhile on its own and had prepared solicitation procedures in order to establish frame agreements in the cases the Board had highlighted. The Board considers this recommendation as under implementation.*	3rd quarter 2018	1st quarter 2020	DESS (Procurement Service)	UNHCR will monitor non-purchase order purchases through the revamped country administrative report, which is currently under development and is expected to be completed in the first quarter of 2020.
2015	65	**The Board recommends that UNHCR Headquarters develop a formal reporting mechanism on the frequency**	1st quarter 2018	Implemented	DPSM	The Board of Auditors continued to keep this recommendation open on the grounds that UNHCR had to

		and comprehensiveness of verification exercises, enabling it to obtain assurance as to the accuracy of the data regarding its existing population of concern, and provide a stronger link between the results and the deployment of resources. *BoA Assessment (April 2018)* *The Board acknowledges that UNHCR has started to implement a regular reporting mechanism on verification exercises in the field. Not all country operations took part yet and the centralized population registry PRIMES has not been rolled out in all UNHCR operations. Therefore, the Board considers this recommendation as under implementation.*				complete several verification exercises that were in progress at the audit time, in addition to those already completed. UNHCR has requested closure based on the fact that, by the repetitive nature of verification exercises and following UNHCR's guidance to conduct a verification at least every 24 months in certain operational scenarios, there will always be verification activities in progress every year. For this reason and recalling that the recommendation was to "develop a formal reporting mechanism", UNHCR confirms that it has implemented a regular reporting mechanism on verification exercises in the field, through its network of Senior Regional Registration Officers. Additionally, PRIMES has now been rolled out to 65 country operations with over 60 per cent of refugee data stored in the ecosystem. UNHCR is on track to migrate into PRIMES (proGres v4) at least 80 per cent of refugee data by the end of 2019, and the remaining by 2020. In June 2019, guidance on continuous registration and verification was published as part of a guidance note on identity management and registration.
2014	82	The Board supports the plans of UNHCR to use its FOCUS system to better link costs and outcomes in each of its business sectors. UNHCR needs to take a tougher, clearer stance on the importance of information on costs and service performance, particularly on linkages between enrolment in education, delivery and retention, and the impact of achieving good-quality education qualifications. Without such information, fully informed judgments on the value for money achieved, or the cost-effective targeting of assistance, are not possible. *BoA Assessment (June 2019)* *The further development of content of the future results framework and the business processes as well as the inclusion of performance metrics to facilitate measurement of cost effectiveness in the results-based management project is on-going. Therefore, the Board*	1st quarter 2018	4th quarter 2021	DPSM	As of July 2019, the RBM project has developed a new results framework structure, high-level future business processes that incorporate MYMP approaches, and a high-level data model that will support the new framework and process. The project's next deliverables in this regard are to further refine these areas, including the linkages between contributions (grants), deliverables (output) and further results (outcome and impact). The new results framework will be introduced for the planning process in 2021, and will become operational as of 2022.

		considers the recommendation as under implementation.				