



MATRIX: Follow-up to the recommendations of the
United Nations Board of Auditors in its reports on
UNHCR's 2020 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

August 2021

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

| Financial Period first mentioned | Para. | UN Board of Auditors' recommendations (A/76/5/Add.6 for 2020) | Estimated time for completion | Office responsible for leading the implementation process ¹ | Actions intended to be taken to address the recommendation |
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| 2020 | 62 | The Board recommends that UNHCR further improve the concerted support headquarters and regional bureaux provide country operations with respect to the needs-based procurement and distribution of inventory items, in particular during emergency situations such as the COVID-19 pandemic. | 4 th quarter 2022 | DSPR DESS | <p>UNHCR's headquarters and regional bureaux will continue to improve the support extended to country operations. UNHCR has made available a global supply demand forecasting tool to support the forecasting of procurement and distribution requirements. Furthermore, it is preparing a comprehensive operational guidance package on the end-to-end management of Non-Food Items (NFIs). This guidance will clarify the roles and responsibilities of each office within the organization with respect to establishing needs-based procurement plans, distribution plans and giving consideration to possibilities of the consolidation and NFI management. It will also include:</p> <ul style="list-style-type: none"> - a Standard Operating Procedure template to be used for documenting the identification of needs and distribution details. - NFI release request form; - NFI distribution report form; and - NFI distribution reconciliation forms. <p>UNHCR will also explore the opportunities offered by its new enterprise resource planning (ERP) system to improve inventory tracking and accountability during design.</p> <p>UNHCR expects that this recommendation will be addressed by 4th quarter of 2022.</p> |

¹ A list including the full name of offices mentioned in this matrix is provided at the end of this document

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| 2020 | 63 | The Board recommends that UNHCR support country operations in establishing comprehensive distribution plans for items on stock. | 4 th quarter 2021 | DSPR DESS | <p>To support country operations in establishing comprehensive distribution plans for items on stock UNHCR will take the following steps:</p> <ul style="list-style-type: none"> - As mentioned in response to the recommendation in paragraph 62 above, prepare an operational guidance package on the end-to-end management of NFIs. This guidance instils the importance of development of periodic distribution plans, on the basis of the yearly distribution plan, which then accompany the Material Stock Release request for approval in MSRP (as emphasized in Annex A on Roles and Responsibilities). The guidance encourages that partners do not maintain stock in excess of a total value of US\$ 50,000 for any period of 10 working days and gives examples of reporting tools (Annex G), for distribution and NFI stock reconciliation. - With the aim to contribute towards optimizing the level of stock held in warehouses, DESS will conduct analysis, in collaboration with the Regional Supply Officers, to flag to operations the surplus stock, while taking into consideration emergency declarations and contingency stocks. Such analysis may cover purchasing patterns, inventory issue patterns, recommendations regarding the min and max inventory to be held on hand, etc. - To further strengthen distribution planning, ProGres v4 includes the Assistance Monitoring module, which generates a distribution plan as a manifest for a subset of registered persons of concern. |
| 2020 | 73 | The Board recommends that UNHCR prioritize and align the redefinition of roles and responsibilities at the regional bureaux and at headquarters' entities and ensure that the roles of the redefined structures are reflected in the regulatory framework as applicable. | 4 th quarter 2021 | TCS | <p>The revision of the roles, accountabilities and authorities (RAA) originally issued in October 2019 and informed by the updated "three-line" model, will address the issue of the clarity of roles and responsibilities. Revision of the roles of country operations, regional bureaux and headquarters divisions has been largely completed and will inform the revision of the accountabilities and authorities.</p> <p>When applicable, specific information on roles will be included in the future official guidance as required, in a manner that does not fragment the overall concept of RAAs.</p> |

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| 2020 | 88 | The Board recommends that UNHCR continue to review on the impact of the changes to its budgetary structure on management efficiencies, analyse the benefits of the changes proposed, communicate the result of the analysis and provide assurance that the proposed budget structure meets the requirements of transparency and quality. | 4 th quarter 2025 | DSPR (ARBAS) DSPR (RBM) | <p>UNHCR will continue to examine its amended budget structure over the coming budget cycles, with a view to report to ExCom as required by the relevant decision in the “Report of the seventy-first session of the Executive Committee of the High Commissioner’s Programme” (A/AC.96/1209). Under chapter III, section B, “Decision on a revision of the financial rules for voluntary funds administered by the High Commissioner for Refugees”, paragraph 13 states inter alia that “the Executive Committee ...endorses a review on the impact of these changes to budgetary structure and periods on management efficiencies and UNHCR’s ability to deliver on its mandate, with a view to any revisions if needed, to be presented to the Executive Committee no later than 2025, with preliminary reviews as needed”.</p> <p>It is to be noted that a mock-up of the 2022 programme budget document, including tables by the new results areas, was pre-viewed to member States in April 2021. The presentation highlighted that i) the traditional presentations by cost type and by headquarters, the field and global programmes would be preserved; ii) a new presentation by population group would preserve the pillar focus by type of population assisted; and iii) new tables by impact areas, outcome and enabling areas, and by United Nations sustainable development goals would significantly broaden the scope of programme budget presentation. In terms of analyzing the benefits proposed, UNHCR is already deriving lessons learned from the first preparation of a budget with the new budgeting tool adopted by UNHCR and the new RBM framework.</p> |
| 2020 | 96 | The Board recommends that UNHCR present the same quality of information in the segment reporting 2021 as in the 2020 reporting and as long as the future results-based management structure is not yet finalized and fully operational. | 1 st quarter 2022 | DFAM (AFS) | UNHCR will continue to provide, at a minimum, the same segment information as in 2020, in its financial statements for 2021, until a new results-based management structure is formally adopted and fully operationalized. |
| 2020 | 101 | The Board recommends that UNHCR complement its preventive and detective internal controls to identify erroneous expense postings resulting from attempts to roll over | 1 st quarter 2022 | DFAM (AFS) | The year-end closing instructions already provide extensive information on reviewing the commitments, the purchase orders |

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| | | budgetary funds into the next financial year, review the drivers that cause incorrect IPSAS accounting and address these accordingly, e.g., by improving communication and reporting requirements in its closing instructions and reviewing expense postings based on timing, materiality and descriptions. | | | and recording the receipts. UNHCR will update the closing process for 2021, modifying it as appropriate to further improve the quality and integrity of the process with respect to utilisation of budgets reserved through purchase orders. |
| 2020 | 106 | The Board recommends that UNHCR perform an organizational variance analysis for both, the statement of financial performance and financial position, complemented by inputs from the regional bureaux and relevant benchmarks for identified significant variances where applicable. | 1 st quarter 2022 | DFAM (AFS) | UNHCR will perform the required variance analysis and seek input from the regional bureaux as applicable. |
| 2020 | 116 | The Board recommends that UNHCR enhance the property, plant and equipment information in the country financial reports to display the property, plant and equipment also by location, and not only by ownership. | 3 rd quarter 2021 | DFAM (SAS) | UNHCR will enhance the Country Financial Report (CFR) by adding a report showing the location of items of property, plant and equipment (PPE). This addition will complement the information that is already existing in the CFR, where PPE is presented by owner (cost centre). |
| 2020 | 117 | The Board recommends that UNHCR continue to expand cash assistance information in the country financial reports and to develop other dashboards providing cash assistance-related information. | 3 rd quarter 2021 | DFAM (SAS) | UNHCR will expand the cash assistance information in the country financial reports by making available additional related reports and dashboards to facilitate the review of plausibility of cash assistance expenses, to include data on direct expenses and expenses incurred through partners and to include, for example, key indicators relevant for monitoring. |
| 2020 | 132 | The Board reiterates its recommendation that UNHCR implement additional measures to ensure the functioning of key controls in the inventory process (A/75/5/Add.6. para. 56) and consider these measures in the design of the new enterprise resource planning system. | 4 th quarter 2021 | DESS | UNHCR aims to further improve the controls over inventory process through embedding enhanced key controls from the early stages of design of the upcoming new Cloud ERP. During the period of transition to the new ERP, UNHCR is using the mechanisms already in place to ensure that there are no material misstatements in the inventory process, particularly in relation to the year-end reporting. |
| 2020 | 137 | The Board recommends that UNHCR monitor and capitalize significant quantities of pharmaceuticals and medical supplies at year-end. | 4 th quarter 2021 | DESS DFAM (AFS) | UNHCR will continue to monitor and ensure that material quantities of medical supplies that are under its control at year-end will be capitalized as applicable. |

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| 2020 | 142 | The Board recommends that UNHCR clean up and match open item balances and corresponding write-offs which currently show small rounding differences and derecognize open items which were approved for write-off. | 1 st quarter 2022 | DFAM (AFS) DSRP (IMAS) | UNHCR will continue its ongoing efforts to match and clear open items as well as clean-up and initiate write-off for balances when collection efforts are unlikely to bear fruit or cannot be justified in light of expected cost of collection efforts. As an illustration of such efforts, DSRP checks the open items with small balances (up to USD 500) and takes action to clean them up with required adjustments in MSRP while the open items of values above USD 500 are referred to the Monetary Assets Write Off Committee under DFAM. For example, for budget year 2020, 45 items falling under this category were identified and closed. |
| 2020 | 143 | The Board recommends that UNHCR summarize cases which qualify for write-offs and present these cases to the competent decision-making body on a regular basis. | 1 st quarter 2022 | DFAM (AFS) | UNHCR will continue and enhance efforts to bring cases which qualify for write-off to the competent authorities on a regular basis. |
| 2020 | 154 | The Board recommends that UNHCR design its new enterprise resource planning and finance and supply chain management systems to simplify the recording of UNOPS transactions, to facilitate timely open item reconciliations and to minimize the need for significant pre-financing of UNOPS agreements. | 2 nd quarter 2022 | DFAM (AFS) DHR (APRS) | The processes related to affiliate workforce administration, including those executed through UNOPS agreements, will be reviewed and optimized in the context of the implementation of the new ERP system. UNHCR is currently in discussion with UNOPS with respect to their global agreement. The full implementation of this recommendation is also dependent on the joint conclusions achieved with UNOPS to reach the most optimal approach towards the expected level of pre-financing through advance payments, understanding that UNOPS Financial Rule 105.01(c) prescribes that it shall not engage in commitments under a project agreement prior to the receipt of project funds. |
| 2020 | 163 | The Board recommends that UNHCR ensure that the cost components of intangible assets will be separately identifiable in the future to enable the separate capitalization of intangibles where required by IPSAS. | 1 st quarter 2022 | DFAM (AFS) DIST | UNHCR will continue to assess whether the cost of intangible asset development activities can be reliably identified and should be recorded as separate intangible assets under the requirements of IPSAS. |

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| 2020 | 171 | The Board recommends that UNHCR analyse and streamline the fuel management in country operations wherever relevant and feasible and establish guidance and unitary templates for standard operating procedures of fuel management on the basis of role models which also include storage, reconciliation and documentation. | 2 nd quarter 2022 | DFAM (Global Mobility and Infrastructure Service) | UNHCR will draft an administrative instruction on fuel management, which will also include templates for standard operating procedures referring to storage practices and reconciliation requirements. With the purpose to inform the development of such instructions, currently UNHCR is conducting a survey on fuel management across 20 operations holding large fleet and numerous generators. |
| 2020 | 172 | The Board recommends that UNHCR implement measures to facilitate the monitoring of fuel management in the country operations. The regional bureaux could play a role to identify and reconcile discrepancies in quantities and in the expense recognition of fuel. | 4 th quarter 2022 | DFAM (Global Mobility and Infrastructure Service) and Bureaux | UNHCR will draft an administrative instruction on fuel management (as mentioned in response to the recommendation 171 above). This new instruction will clarify roles and responsibilities regarding the monitoring of fuel management at local, regional and HQ level. The role and responsibilities of the Bureaux in this direction will be particularly emphasised. |
| 2020 | 186 | The Board recommends that UNHCR encourage vendors to register with the United Nations global marketplace and review the costs and benefits of an interface between the global marketplace and the new enterprise resource management system to enable synchronization of vendor master data. | 4 th quarter 2021 | DESS | UNHCR already encourages vendors to register with United Nations Global Market Place (UNGM) platform through the invitations to bid issued by our organization and through the brochure on doing business with UNHCR. UNHCR is also currently exploring, with a view to reach a conclusion by the end of this year, whether it would be feasible and cost-effective to establish an interface between the new ERP and UNGM. |
| 2020 | 187 | The Board recommends that UNHCR review the current supplier data and the process for supplier registration and subsequent changes to the data in order to centralize at least the approval steps to improve the quality of activated supplier data in the systems. | 4 th quarter 2022 | DESS | UNHCR is in the process of reviewing its current processes for vendor data management, assessing what service delivery model will produce a more efficient, better controlled process. As part of the implementation of the new ERP system, UNHCR will also determine criteria for migrating valid vendors to the new ERP. |
| 2020 | 193 | The Board recommends that UNHCR use unique identifiers in the payment lists and improve the quality control of the underlying data of persons of concern to enhance the clarity of the payment list and to avoid duplications. | 4 th quarter 2021 | DRS (GCO) GDS DFAM (Treasury) | To improve the internal quality control process over the data obtained from external host governments and other partner registration databases, the following actions will be taken by UNHCR: |

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| | | | | | <ul style="list-style-type: none"> - develop identity management guidance for operations; - develop an additional feature in CashAssist to generate notifications to specific users or teams alerting them of potential duplications detected by the system. The UNHCR registration database (proGres) already uses unique identifiers for individuals; - update the training package on CashAssist and will include further guidance on data verification. |
| 2020 | 195 | The Board recommends that UNHCR include a clear reference to the need for verification and quality checks of data of persons of concern collected by third parties (governments, implementing partners or others) in the administrative instruction UNHCR/AI/2017/15. | 1 st quarter 2022 | DRS (GCO) DFAM (Treasury) | UNHCR will include reference to the aspects related to registration management in the forthcoming revision of the Administrative Instruction on Cash Based Interventions UNHCR/AI/2017/15. |
| 2020 | 203 | The Board recommends that UNHCR promote the use of the full spectrum of CashAssist functions in the further roll-out of CashAssist to reduce manual interventions and to use the automated workflows of CashAssist for the end-to-end processing of data. | 4 th quarter 2021 | DRS (GCO) | UNHCR will continue the efforts to promote the use of CashAssist with its entire range of functionalities. The updated CashAssist training manual will include further guidance and flow charts that will help field operations to better understand and make good use of the functionalities therein available. |
| 2020 | 205 | The Board recommends that UNHCR develop a technical support solution to improve the connectivity of financial service providers with CashAssist and to ensure that significant systematic errors in the application programming interface with CashAssist can be detected earlier and fixed more smoothly. | 1 st quarter 2022 | DFAM (Treasury) DRS (GCO) | Connectivity of the financial service providers with UNHCR's CashAssist system for managing cash-based interventions will be improved through the implementation of the digital connectivity hub for banking platform. UNHCR is currently developing the proof-of-concept for this connectivity platform and plans to start piloting its implementation before 2021 year-end. The Connectivity Hub is a project where UNHCR will develop a central connectivity platform interfacing from the internal UNHCR financial ecosystem through a UNHCR integration platform to accessing the external financial service providers. Upon approval of the proof-of-concept, the full implementation of the connectivity hub will be aligned with the implementation of the new ERP system. |
| 2020 | 207 | The Board recommends that UNHCR introduce an identifier that makes payment reconciliation between the enterprise resource planning system and CashAssist feasible | 1 st quarter 2022 | DFAM (Treasury) DRS (GCO) | UNHCR is in the process of collecting the specifications and requirements for a functionality that will enable the reconciliation required by this recommendation. UNHCR will then start developing this functionality in CashAssist. |

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| | | and establish a monthly interface reconciliation between CashAssist and the enterprise resource planning system. | | | |
| 2020 | 212 | The Board recommends that UNHCR issue guidelines for the calculation of cash transfer values that give operations flexibility to define the best approach for calculating the transfer value based on their operational context and under involvement of the regional bureau. | 1 st quarter 2022 | DRS (GCO) | UNHCR will draft guidance for the calculation of cash transfer values that would better address its organizational specifics and will clarify the responsibilities for the determination of cash transfer values, while allowing operations to maintain flexibility based on their unique operational context. |
| 2020 | 219 | The Board recommends that UNHCR, as part of the review of the administrative instruction UN-HCR/AI/2017/15, update it with regard to risk management, and define that in case of amendments of mandatory annexes of standard operating procedures during programme implementation these amendments need to be cleared once again by headquarters, and stipulate that all annexes are saved and uploaded with version numbers, modification and effective dates and in protected format. | 1 st quarter 2022 | DFAM (Treasury) DRS (GCO) | UNHCR will include additional clarification on the requirements related to maintenance and amendments brought to the standard operating procedures in the forthcoming revision of the Administrative Instruction on Cash Based Interventions (UN-HCR/AI/2017/15). |
| 2020 | 231 | The Board recommends that UNHCR consolidate and complement the guidance material for the implementing partnership management processes in one comprehensive repository which should also include the regulations in response to previous audit recommendations. | 4 th quarter 2022 | DSPR (IMAS) | DSPR plans to issue a consolidated guidance material for the implementing partnership management processes by the end of 2022. |
| 2020 | 238 | The Board recommends that UNHCR assign clear approval responsibility at the regional bureaux for granting extensions of implementation/liquidation periods of implementing partnership agreements in the upcoming comprehensive guidance material for the implementing partnership management. | 4 th quarter 2021 | DSPR (IMAS) | DSPR will include provisions indicating a clear responsibility of the regional bureaux to approve extensions of the implementation or liquidation periods of implementing partnership agreements. Such provisions will be included in the administrative instruction for 2021 year-end accounts closure. Subsequently, these instructions will be reflected in the consolidated guidance material for the implementing partnership management, mentioned above in response to the recommendation in paragraph 231 of the 2020 audit report. |
| 2020 | 248 | The Board recommends that UNHCR provide further instructions and training to programme and project control staff on the mitigation of partner-personnel related financial risks in the upcoming comprehensive guidance material. | 4 th quarter 2022 | DSPR (IMAS) | DSPR will address this recommendation through the issuance of the comprehensive guidance material on managing implementing partnerships (mentioned in response to the recommendation in paragraph 238 of the 2020 audit report), as well as through the introduction of a new project reporting, oversight and monitoring system (PROMS) for the management of partnership |

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| | | | | | agreements. UNHCR will also work to update training materials accordingly. |
| 2020 | 256 | The Board recommends that UNHCR revise its guidance and instructions on partner personnel contributions to address the shortcomings identified regarding salary scales and to improve mitigation of relevant risks. | 4 th quarter 2022 | DSPR (IMAS) | DSPR is revising its guidance and instructions on partner personnel contributions to address the shortcomings identified regarding salary scales and to improve mitigation of relevant risks. |
| 2020 | 260 | The Board recommends that UNHCR consider open receivables against an implementing partner in the re-selection process of a former partner and in the partner retention process as a mandatory information for decision making. | 4 th quarter 2021 | DSPR (IMAS) | DSPR (IMAS) is revising the Policy on Selection and Retention of Partner to include the consideration surrounding the open item/receivable from a partner, before a decision is made to re-select that partner. |
| 2020 | 268 | The Board recommends that UNHCR define more clearly when the use of new job titles for affiliates is applicable with reference to the new administrative instruction. | 1 st quarter 2022 | DHR (APRS/APU) | UNHCR is working on changing job titles for affiliates, where applicable, over time and in a gradual approach, acknowledging however that it is not foreseen to apply standard job titles to 100% of this population. |
| 2020 | 272 | The Board recommends that UNHCR provide its operations with an organizational chart template generated from the system in order to ensure accessible information on UNHCR's presence in an operation or region. | 4 th quarter 2022 | DHR (SWSP & SPA) | UNHCR will be able to provide standardized organizational charts through a functionality that is included in the new HR system. |
| 2020 | 279 | The Board recommends that UNHCR further improve the use of enhanced data analytics for additional dashboard reports and data analytics that would facilitate human resources planning analysis. Therefore, UNHCR should define key indicators. This would allow benchmarking workforce among operations and would enhance knowledge on whether the different functional groups of an operation are adequately staffed compared to other operations. | 4 th quarter 2023 | DHR (SWSP) | With the roll-out of the new human resources system, it will be possible to develop advanced analytics to carry out comprehensive human resources analyses. The analytics requirements for workforce planning will be developed throughout the implementation timeline, including training the appropriate staff on how to produce these in the new system. To define key indicators, UNHCR will source benchmarks relevant to international humanitarian organizations. It is envisaged to make available the analytics in 18 months following the deployment of the new system. |
| 2020 | 284 | The Board recommends that UNHCR accelerate its efforts to identify which positions and functions have a significant impact on UNHCR's ability to achieve its objectives. | 2 nd quarter 2022 | DHR (SWSP & TDPS) | In order to identify which positions and functions have a significant impact, UNHCR is currently developing a critical role scorecard tool and a critical role identification process. It is expected that this tool and process will be available to Headquarters, Bureaux, country offices by end of 2021. |

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| | | | | | Managers and HR staff will be able to apply it to identify critical roles from 2022 onwards. The tool and the process will inform the End-to-End Strategic Workforce Planning Approach. |
| 2020 | 288 | The Board recommends that UNHCR establish a workforce planning strategy laid down in a comprehensive workforce planning framework to improve workforce planning as a matter of priority. | 4 th quarter 2022 | DHR (SWSP) | SWPU has developed in 2021 an end-to-end strategic workforce planning approach prototype that will enable headquarters, the regional bureaux and country offices to execute the strategic workforce planning cycle. This prototype, to be piloted during the period 2021-2022 and adjusted in 2023, will inform and constitute an important element of the larger workforce planning framework. |
| 2020 | 296 | The Board recommends that UNHCR develop staffing review toolkits to support operations in reviewing their staffing needs. UNHCR should require its operations to conduct supply and demand analysis in order to understand how many people are needed to accomplish the work required based on a reliable data management system. | 2 nd quarter 2022 | DHR (SWSP) | The development and release of a staffing review toolkit will be completed by the second quarter of 2022. Other guidance and instructions recently disseminated, that are relevant in supporting the field operations to review their staffing needs as part of the annual and multi-year planning, include the UNHCR handbook for designing field presences and the administrative instruction for planning for 2022 that contains an annex on workforce planning and position management. |
| 2020 | 311 | The Board recommends that UNHCR take measures to ensure operations perform regular verifications of FleetWave data with regard to the quantity and quality of data entries. The reasons for deviations must be identified and erroneous data must be corrected. This should also apply to data recording in the vehicle log-books before this process is superseded by an electronic solution. | 4 th quarter 2022 | DFAM (Global Mobility and Infrastructure Service) | UNHCR has put in place various measures to ensure the quality of data recorded in FleetWave. For example, as of January 2021, DFAM/GMIS provides monthly updates on FleetWave data entries to all operations via the regional bureaux, and requests the cooperation of these parties to review and signal any anomalies. At the same time, DFAM proactively follows up with individual operations on data entries deviating from the set standards to obtain clarification and to ensure that corrections are made as appropriate. |
| 2020 | 312 | The Board recommends that UNHCR together with the FleetWave provider optimize the FleetWave tool to avoid faulty data recording and enhance usability. | 2 nd quarter 2022 | DFAM (Global Mobility and Infrastructure Service) | UNHCR together with the FleetWave service provider have been making considerable changes and enhancements in the tool since 2019 and will continue to do so until an optimal level of usability is achieved. |

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| 2020 | 313 | The Board recommends that UNHCR clearly stipulate measurable improvements in FleetWave data quality within the Global Fleet Strategy 2021 – 2025 by defining progress levels for the years ahead. | 1 st quarter 2022 | DFAM (Global Mobility and Infrastructure Service) | In its GFM Strategy 2021-2025, UNHCR will include milestones on progress of data quality in Fleet Wave. |
| 2020 | 334 | The Board recommends that UNHCR focus on the coordinated oversight and monitoring of the programme budget and cost controlling during the upcoming planning and implementation phases of the business transformation programme. | 3 rd quarter 2021 | BTP/PgMO | Key recruitments have recently been completed, with others ongoing, to ensure that the BTP Programme Management Office (PgMO) is well resourced to provide effective oversight, budget monitoring and cost control for the programme. These resources include the Programme Director, Programme Manager, Project Control Officers, a Communications Officer, and a Reporting Officer. In addition, regular meetings have been established between the PgMO and the project teams to ensure effective coordination and communication on cost and budget, as well as other important issues such as project interdependencies. |
| 2020 | 350 | The Board recommends that UNHCR carry out a comprehensive risk assessment for the entire business transformation programme. The risk assessment should consider both financial and technical risks. | 3 rd quarter 2021 | BTP/PgMO | The BTP Programme Management Officer (PgMO) is coordinating a consultation process with key groups of stakeholders including Programme Executive Committee (PEC) members, business owners, business coordinators, project managers and others to assess and discuss programme-related risks, and to ensure that they are managed and mitigated effectively. |
| 2020 | 351 | The Board recommends that UNHCR include risks to the business transformation programme expressly in the strategic risk register. | 3 rd quarter 2021 | BTP/PgMO ERM | Discussions have been held with the enterprise risk management team on this topic, and the risks identified at the programme level that are expressly related to the BTP will be included in UNHCR's strategic risk register. |
| 2020 | 358 | The Board recommends that UNHCR involve data protection experts (including its Data Protection Officer) in the business transformation programme at an early stage to ensure that UNHCR adequately addresses the handling of personal data in the organisation. | 4 th quarter 2021 | BTP/PgMO GDS | UNHCR will develop Terms of Reference for the establishment of a set of activities involving data protection experts to ensure that data protection aspects within the BTP are adequately handled. |

| Financial Period first mentioned | Para. | UN Board of Auditors' recommendations (A/75/5/Add.6 for 2019, A/74/5/Add.6 for 2018, A/73/5/Add.6 for 2017) | Estimated completion date per A/AC.96/1201/ Add1. (ExCom 2020) | Revised estimated time for completion per UNHCR | Division/ Service leading the process | Actions intended to be taken to address the recommendation |
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| Recommendations outstanding from prior years | | | | | | |
| 2019 | 36 | <p>The Board recommends that UNHCR opt for a simplified asset recognition process and a reduced need for manual month-end adjustments in the selection of a new enterprise resource planning solution.</p> <p><i>BoA Assessment (June 2021)</i> <i>As the configuration and implementation of the new enterprise resource planning system is still ongoing, the recommendation remains under implementation.</i></p> | 1 st quarter 2024 | 2 nd quarter 2022 | DFAM (AFS) | Implementation of the recommendation will be addressed through incorporation of necessary functionality in the design of the new Cloud ERP. Ideas for simplification of the asset recognition process have already been raised for discussion and decisions will be made as applicable during the design phase. |
| 2019 | 40 | <p>The Board recommends that UNHCR explore options for the automated allocation of the second-leg transportation costs in the selection of a new enterprise resource planning system.</p> <p><i>BoA Assessment (June 2021)</i> <i>As the configuration and implementation of the new enterprise resource planning system is still ongoing, the recommendation remains under implementation.</i></p> | 1 st quarter 2024 | 2 nd quarter 2022 | DFAM (AFS) DESS | Implementation of the recommendation will be addressed through incorporation of necessary functionality in the design of the new Cloud ERP. Ideas for simplification of the methodology for allocation of transport costs of assets have already been raised for discussion and decisions will be made as applicable during the design phase. |
| 2019 | 44 | <p>The Board recommends that UNHCR incorporate the review of property, plant and equipment for any evidence of impairment and reduction in value as a compulsory element in the year-end closure procedures.</p> <p><i>BoA Assessment (June 2021)</i> <i>The Board welcomes the survey that was conducted through the regional bureaux. However, the Board agrees with UNHCR that the survey should be further improved for example by including the headquarters divisions (mainly the one</i></p> | 1 st quarter 2021 | 4 th quarter 2021 | DFAM (AFS) | UNHCR will include requirements for impairment review in its 2021 year-end accounts closing instructions to be issued through the end of 2021. As part of the 2020 year-end preparations, UNHCR performed a formal "search for impairment indicators" for property, plant and equipment using a survey and certification approach for each region. UNHCR will further enhance the impairment review questionnaire to be run for year 2021, considering the experience collected in 2020. |

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| | | <i>in charge of the vehicle hubs) and by fine tuning the questionnaire. The recommendation remains under implementation.</i> | | | | |
| 2019 | 60 | <p>The Board recommends that UNHCR review its accounting process regarding inventory issuance to distributing partners and ensure that there is an overview of the items stored in the care of partners and still available for distribution.</p> <p>BoA Assessment (June 2021) <i>The Board welcomes steps taken to meet the recommendation. The Board will follow-up in the 2021 audit cycle whether the Operational Guidance on Core Relief Items - that is still in draft version - meets the Board's concerns. The Board will also follow-up on the reporting requirements of inventories stored with partners.</i></p> | 2 nd quarter 2021 | 4 th quarter 2021 | <p>DSPR/IMAS</p> <p>DESS</p> <p>DFAM (AFS)</p> | <p>UNHCR has disseminated in 2019 through an internal memorandum the requirements for accounting for inventory held by Partners in Distribution Storage Points.</p> <p>Furthermore, UNHCR is currently preparing an operational guidance on the end-to-end management of Non-Food Items, which will include clear provisions about how to handle and account for the NFIs stored with partners. UNHCR is also enhancing its follow up actions with operations to ensure that items stored with partners are appropriately recorded and tracked and will include requirements on this aspect in the 2021 year-end accounts closing instructions.</p> |
| 2019 | 64 | <p>The Board recommends that UNHCR improve the controls over fuel stock, for example, by treating fuel kept at operations in considerable quantities as inventory.</p> <p>BoA Assessment (June 2021) <i>The Board appreciates that UNHCR has started to review the fuel management process as part of the GFM strategy 2021 - 2025. The Board will follow up on the process of the review. The Board considers the recommendation as under implementation.</i></p> | 4 th quarter 2021 | 4 th quarter 2022 | <p>DFAM (Global Mobility and Infrastructure Service)</p> <p>DFAM (AFS)</p> | <p>The controls over the fuel stock will be described in the section dealing with the fuel management included in the GFM Strategy 2021-2025. To inform the development of this strategy, UNHCR is currently conducting a survey on fuel management, covering topics, such as fuel strategy of operations, standard operating procedures, contract management, fuel storage, fuel consumptions and others. This will also inform UNHCR's decision on whether and when to record fuel as inventory.</p> |
| 2019 | 88 | <p>The Board recommends that UNHCR explore the option of an electronic, system-integrated delegation of authority process. The process should encompass all enterprise resource planning modules and ensure an overarching conflict check across the entire enterprise resource planning architecture.</p> | 1 st quarter 2024 | 2 nd quarter 2022 | <p>DFAM (SAS)</p> <p>DFAM (AFS)</p> | <p>The implementation of this recommendation will be addressed through incorporating the necessary functionality in the design of the new ERP system. UNHCR has already commenced discussions on its design and is confident that, based on the initial review of the access control and delegation of authority automated processes, the future system will allow for significant improvements in</p> |

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| | | <i>BoA Assessment (June 2021)</i> <i>As the configuration and implementation of the new enterprise resource planning system is still ongoing, the recommendation remains under implementation.</i> | | | | this area. UNHCR confirms that this critical area remains part of the design scope. |
| 2019 | 89 | The Board recommends that UNHCR link the procure-to-pay delegation of authority to functions rather than to individual persons, subject to the progress of the ongoing job description harmonization project. <i>BoA Assessment (June 2021)</i> <i>As the configuration and implementation of the new enterprise resource planning system is still ongoing, the recommendation remains under implementation.</i> | 1 st quarter 2024 | 2 nd quarter 2022 | DFAM (SAS) DFAM (AFS) | This recommendation will be addressed through the same actions as in response to recommendation in paragraph 88/2019 above. |
| 2019 | 118 | The Board recommends that UNHCR use an implementation roadmap that includes milestones to transparently steer and guide all upcoming steps of the decentralization and regionalization process and take that as a basis for the measurement of achievements. <i>BoA Assessment (June 2021)</i> <i>The roadmap is still in a draft version and does not include the upcoming steps in the decentralization and regionalization process such as headquarters realignment. Therefore, the Board considers the recommendation as being under implementation.</i> | 3 rd quarter 2020 | 4 th quarter 2021 | Executive Office (TCS) | UNHCR created a user-friendly roadmap to document activities, deliverables, milestones and key actors in order to track organizational transformation in support of decentralization and regionalization. The roadmap will be updated to reflect the achievements to date and the latest developments, notably the approach adopted to 2022 planning and realignment of headquarters, as well as the impact of the Business Transformation Programme. The updated roadmap will guide the remaining activities in relation to the decentralization and regionalization process. |
| 2019 | 126 | The Board recommends that UNHCR make the distinction between the first and the second line of defence clearer in the framework of roles, accountabilities and authorities. <i>BoA Assessment (June 2021)</i> <i>The revision of the three lines of defence model is ongoing and therefore the recommendation remains under implementation.</i> | 1 st quarter 2021 | 4 th quarter 2021 | Executive Office (TCS) | The Institute of Internal Auditors (IIA) issued in July 2020 an important update to the “three lines of defence” model. The risk-focused model of IIA has been enriched with guiding principles and shifted away from the focus on the concept of “defence” only. Considering this new perspective introduced by IIA, UNHCR started to develop in the last part of 2020 a concept paper to apply the new “three lines” model of IIA and to revise and update the roles, accountabilities and authorities accordingly across the various levels of the organization. The |

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| | | | | | | finalization of this concept paper is planned to be completed by the end of 2021, allowing considerations arising from 2022 planning process to be accommodated. |
| 2019 | 135 | <p>The Board recommends that UNHCR distinguish clearly the roles and responsibilities between the regional bureaux and the divisions as the second line of defence.</p> <p><i>BoA Assessment (June 2021)</i> The revision of the three lines of defence model is ongoing and therefore the recommendation remains under implementation.</p> | 1 st quarter 2021 | 4 th quarter 2021 | Executive Office (TCS) | The actions described in our response to recommendation 126/2019 above will also address this recommendation. |
| 2019 | 141 | <p>The Board recommends that UNHCR define the roles and responsibilities of new functions at the regional bureaux in a clear and transparent manner.</p> <p><i>BoA Assessment (June 2021)</i> The revision of the three lines of defence model is ongoing and therefore the recommendation remains under implementation.</p> | 2 nd quarter 2021 | 4 th quarter 2021 | Executive Office (TCS) | A number of job descriptions related to the new functions within the regional bureaux have been issued or updated, reflecting the specific duties. The actions described in UNHCR's response to the recommendation in paragraph 126 of the 2019 audit report will further address this recommendation. |
| 2019 | 150 | <p>The Board recommends that UNHCR review the capacity of the country offices as the first line of defence and explore cost-efficient options to bridge possible gaps.</p> <p><i>BoA Assessment (June 2021)</i> The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation</p> | 2 nd quarter 2021 | 1 st quarter 2022 | DSPR (ARBAS) DHR | <p>The capacity of the country offices as the first line of defence is reviewed as part of the existing resource allocation mechanisms.</p> <p>Furthermore, actions taken in response to the recommendation in paragraph 158 of 2019 described below are also relevant to address this recommendation.</p> |
| 2019 | 158 | <p>The Board recommends that UNHCR review the context-specific and contextualized positions and plan for an efficient use of those positions, also in view of the capacity gaps in the first line of defence.</p> <p><i>BoA Assessment (June 2021)</i> The Board acknowledges that UNHCR is working on this recommendation. In 2021, the Board will review the use in</p> | 2 nd quarter 2021 | 1 st quarter 2022 | DSPR (ARBAS) DHR | Building on the experience gathered in 2020, UNHCR will further enhance the instructions on how to budget for the context specific positions through the upcoming administrative instruction on 2022 implementation planning, that is scheduled to be issued during the 3 rd quarter of 2021. With this, UNHCR expects that an increased efficiency of using such positions will be obtained from the beginning of 2022. |

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| | | <i>practice of the checklist for the 2022 planning cycle. Therefore, the Board considers it to be under implementation.</i> | | | | |
| 2019 | 168 | <p>The Board recommends that UNHCR measure, track and evaluate the intended results and the costs of decentralization and regionalization.</p> <p><i>BoA Assessment (June 2021)</i> The Board acknowledges that UNHCR is working on this recommendation and has taken first steps with an internal audit. The Board considers the recommendation to be under implementation.</p> | 2 nd quarter 2021 | 3 rd quarter 2021 | Executive Office (TCS) | UNHCR has put in place a cost tracking model that enables the measuring and tracking of resource allocation and expenditure related to decentralization and regionalization. A set of key performance indicators has been validated and automated, enabling the required monitoring. With regard to the recommendation to evaluate the results, UNHCR plans to do so in 2023 when the decentralized and regionalized approach has been in effect for a longer period of time and would thus reflect a more meaningful evaluation. As an interim stock-taking action, a management advisory from the United Nations Office of Internal Oversight Services has been commissioned, which is expected to be issued in the third quarter of 2021. |
| 2019 | 194 | <p>The Board recommends that UNHCR develop an aggregate risk-based project monitoring template that summarizes and prioritizes the monitoring approach for all partnership agreements in a given country operation and in the region under the purview of a given bureau.</p> <p><i>BoA Assessment (June 2021)</i> The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation.</p> | 4 th quarter 2022 | 4 th quarter 2022 | DSPR (IMAS) | UNHCR is in the process of developing a project monitoring and oversight system (PROMS). This tool will greatly reduce UNHCR's current dependency on paper-based tools, including the current risk-based monitoring tools. UNHCR is actively seeking to incorporate an aggregate risk-based project monitoring template in PROMS. |
| 2019 | 231 | <p>The Board recommends that UNHCR analyse the weaknesses in the selection and/or definition of impact indicators, outputs and performance indicators, and explore options for better supporting country operations in preparing partnership agreements.</p> <p><i>BoA Assessment (June 2021)</i></p> | 4 th quarter 2021 | 4 th quarter 2021 | DSPR (IMAS) | The weaknesses in the definition of impact indicators are addressed across the organization through the adoption of a revised RBM system. UNHCR country offices are being trained to enhance the management of partnership agreements in the context of rolling out the new RBM system (COMPASS). |

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| | | <i>The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation.</i> | | | | UNHCR continues to support operations through the roll-out of the “Get results” phase in COMPASS, scheduled to take place during third and fourth quarter of 2021, including through providing guidance and workshop training on the updated impact and performance indicators. Once the workshops are completed, UNHCR considers that this recommendation would be addressed. |
| 2019 | 238 | <p>The Board recommends that UNHCR develop a plan for the ongoing implementation and extension of multi-year partnership agreements (including a financial target) for the years ahead. This should include links to budget cycles, monitoring and auditing.</p> <p>BoA Assessment (June 2021) <i>The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation.</i></p> | 2 nd quarter 2021 | 4 th quarter 2021 | DSPR (IMAS) | DSPR, in consultation with other relevant divisions of UNHCR, is in the process of reviewing and updating policies and practices regarding multi-year agreements in light of multi-year planning reforms that are underway as a part of the new RBM roll-out. Due to the complexity of these areas, the process is expected to continue during the year 2021 before concluding on the most optimal solutions to adopt. |
| 2019 | 240 | <p>The Board recommends that UNHCR provide templates for multi-year partnership agreement amendments to continue the agreement into the second year. Such templates should provide for necessary information such as budget information and updated instalment plans in a concise format.</p> <p>BoA Assessment (June 2021) <i>The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation.</i></p> | 2 nd quarter 2021 | 4 th quarter 2021 | DSPR (IMAS) | As mentioned in response to the recommendation 238/2019 above, DSPR, in consultation with other relevant divisions of UNHCR, is in the process of reviewing and updating policies and practices regarding multi-year agreements in light of multi-year planning reforms that are underway as a part of the new RBM roll-out. Due to the complexity of this areas, the process is expected to continue during the year 2021 before concluding on the most optimal solutions to adopt. Templates for multi-year partnership agreement will be adjusted and updated accordingly, on the basis of the overall policy decisions that are made. |
| 2019 | 244 | <p>The Board recommends that UNHCR expedite the roll-out of the CashAssist management tool to ensure streamlined documentation, monitoring and reconciliations in the cash assistance process.</p> | 4 th quarter 2020 | 1 st quarter 2022 | DRS (GCO) | UNHCR continues its efforts to roll-out CashAssist to as many operations implementing cash assistance programmes as feasible. It is envisioned that a total of 59 |

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| | | <p>BoA Assessment (June 2021) <i>The Board defines the roll-out of a Cash Assist as successful when Cash Assist is used for cash-payments in the operation. In 2020 this was the case for nine country operations. Beside the successful roll-out, Cash Assist should run stable for the number of bulk payments foreseen and a Gateway/API should be in place between ProGres v4 and Cash Assist on one hand and between Cash Assist and the FSP on the other hand.</i></p> | | | | <p>countries will be using CashAssist as their cash distribution system by the end of 2021.</p> <p>Data integration channel between proGres v4 and CashAssist, whenever CashAssist is used for cash payments in the operation, has been fully operational and functional since 2017.</p> <p>Furthermore, enhancements are planned in 2021 for a dedicated automated Financial Gateway (Digital Hub for treasury solutions and connectivity in banking) which will contribute to enhance the stability of the payment platform and reconciliation between CashAssist and financial service providers.</p> |
| 2019 | 257 | <p>The Board recommends that UNHCR simplify the budget process for global fleet management and comply with the instruction and global fleet central funding element according to which rental- and sales-generated revenues should be made available to the self-sustained global fleet management fund. Until this budget process has been simplified, the unallocated income from the global fleet should be explicitly and transparently identified and traced for monitoring purposes and then allocated to the global fleet budget as deemed appropriate.</p> <p>BoA Assessment (June 2021) <i>DFAM is in the process to transform GFM from a unit operated as an operation into an independent fund structure. This measure is accompanied by a simplified resource allocation process and the possibility to carry over budget. the overall process of transformation is still ongoing. The Boards assesses the measures taken so far (implementation of new situation code and new cost centres etc.) as appropriate to meet the recommendation and considers the recommendation as under implementation.</i></p> | 2 nd quarter 2021 | 3 rd quarter 2021 | <p>DFAM (Global Mobility and Infrastructure Service)</p> <p>DSPR (ARBAS)</p> <p>DFAM (AFS)</p> | <p>DFAM is in the process of establishing a separate fund for self-financing activities, of which global fleet management (GFM) activities will be part of. Under the new structure of the self-financing activities fund, GFM-related budget and transactions will be traced and reported separately to enable the clear measurement of performance and to implement a simplified process of resource allocation. The establishment of this new fund will also facilitate further planning and budget allocations to GFM activities, including the allocation of the rental- and sales-generated revenues mentioned in this recommendation.</p> |
| 2019 | 266 | <p>The Board recommends that UNHCR take measures to establish a meaningful overall procurement plan for</p> | 4 th quarter 2021 | 4 th quarter 2021 | DFAM | <p>The vehicle procurement plan will be based on the 2021 fleet plan and on GFM's financial model. The fleet plan</p> |

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| | | <p>light vehicles based on operations' needs assessments and disposal plans.</p> <p><i>BoA Assessment (June 2021)</i> The Board welcomes steps taken to address the recommendation. The implementation of Vehicle Fleet Plans provides consistent and comprehensive information on the optimal fleet size in operations based on data available in Fleet-Wave and the Peak-of-Peak analysis. Apart from the Board's findings that data captured by FleetWave is poor, the Board considers the Vehicle Fleet Plan to be a first step and theoretical approach to advising operations on optimal fleet size. The Board holds that this plan has to result in an adjusted ordering behaviour by the operations. The Board noted that the ratio of planned procurement to ad hoc procurement is still 40 per cent versus 60 per cent, respectively. Taking into account that the Vehicle Fleet Plan has not yet resulted in an improved procurement the Board considers the recommendation as under implementation.</p> | | | (Global Mobility and Infrastructure Service) | <p>for 2021 and beyond will include data such as the current fleet size, planned disposal, utilization, vehicle orders and the planned fleet size and utilization targets for the year.</p> <p>DFAM has already disseminated to operations the requirements for fleet planning for the 2021-2022 cycle, informing on the different steps to be implemented in the second half of 2021 with regard to fleet sizing and fleet planning for 2022.</p> |
| 2019 | 297 | <p>The Board recommends that UNHCR establish compliance controls to ensure that its staff enters reliable data in MSRP for reporting and monitoring.</p> <p><i>BoA Assessment (June 2021)</i> In accordance with the ongoing review of the business transformation process the Board keeps this matter under review. Therefore, this recommendation is considered as under implementation.</p> | 4 th quarter 2021 | 2 nd quarter 2022 | DHR (APRS) DFAM (AFS) | <p>UNHCR has updated the disbursement agreement for UNOPS and has issued a comprehensive administrative instruction on the affiliate workforce. With this, it is expected that compliance with procedures of entering data in MSRP will be improved.</p> <p>In the medium term, the architecture and development of the new ERP system replacing the current MSRP system will allow for the implementation of more optimal modalities of handling affiliate workforce data that will enable better reporting and monitoring.</p> |
| 2019 | 302 | <p>The Board recommends that UNHCR take measures to ensure regular monitoring and follow-up of the budget committed for UNOPS; in particular, UNHCR should review the amount of the committed budget during the year and release the remaining reserved balances once the UNOPS invoices have been settled.</p> | 4 th quarter 2021 | 4 th quarter 2021 | DHR (APRS) DFAM (AFS) | <p>The new UNOPS disbursement agreement template valid from 2021 introduced a mandatory requirement to dispatch to UNOPS the related purchase order and to include the purchase order reference number in the disbursement agreement itself, as well as on all related UNOPS invoices. The centralized year-end process for re-</p> |

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| | | <p><i>BoA Assessment (June 2021)</i> The Board took note of the amended year end process for reviewing UNOPS arrangement and keeps this matter under review.</p> | | | | <p>viewing UNOPS arrangements in the Business Intelligence platform has been enhanced so that unused or unneeded remaining purchase orders balances are highlighted and can be released on a timely basis.</p> |
| 2019 | 306 | <p>The Board recommends that UNHCR, in consultation with UNOPS, develop procedures to improve payment through advanced funding in order to reduce the outlay and increase the benefit.</p> <p><i>BoA Assessment (June 2021)</i> The Board keeps this matter under review and will follow up on the process in 2021.</p> | 4 th quarter 2020 | 2 nd quarter 2022 | <p>DHR (APRS)</p> <p>DFAM (AFS)</p> | <p>With the actions taken in response to recommendations 297 and 302 above, UNHCR expects to improve the overall management of the transactions with UNOPS which will in turn result into more streamlined payments and timelier reconciliation of advances that will help to reduce the outlays of funds.</p> <p>To achieve full benefit of the improvements proposed, UNHCR would also need to rely on the cooperation of UNOPS towards finding the most optimal solutions for both entities with regard to administration of advance payments.</p> |
| 2019 | 343 | <p>The Board recommends that the representatives of country operations each confirm to the regional bureaux and headquarters with their signatures the decommissioning of proGres v3.</p> <p><i>BoA Assessment (June 2021)</i> The Board will follow up on the process. The recommendation remains under implementation.</p> | 4 th quarter 2020 | 4 th quarter 2021 | <p>GDS</p> <p>EO</p> | <p>GDS decided to develop an administrative instruction which will be more inclusive of other policy and procedural aspects related to the population registration and identity management ecosystem (PRIMES). The guidance initially offered to operations in 2020 with regard to the decommissioning of proGres v3 (which had addressed recommendation 342 of the 2019 audit report) will become a discrete component of this new instruction and will refer to the modalities by which the regional bureaux and headquarters will need to confirm the decommissioning.</p> <p>While this instruction is scheduled to be issued in the fourth quarter of 2021, the operations have already begun to electronically confirm that proGres v3 instances have been decommissioned after successful upload to the data preservation platform (a long-term off-site digital platform to serve as the repository for data that should be retained indefinitely).</p> |

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| 2019 | 353 | <p>The Board recommends that the UNHCR data protection policy require the designation of data controllers at the global and regional levels.</p> <p><i>BoA Assessment (June 2021)</i> <i>The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation.</i></p> | 4 th quarter 2020 | 4 th quarter 2021 | GDS EO DIP LAS | UNHCR will ensure that its global data protection policy will clearly indicate accountability for data at the local, regional and headquarters levels. The policy is in an advanced draft stage and is expected to be finalized before 2021 year-end. |
| 2019 | 360 | <p>The Board recommends that UNHCR carry out a data protection impact assessment at an early stage to ensure that the results can be taken into account when planning and designing new ICT systems and enhancing major features of prevailing ICT systems and systems interoperability for the processing of personal data.</p> <p><i>BoA Assessment (June 2021)</i> <i>The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation.</i></p> | 4 th quarter 2020 | 4 th quarter 2021 | GDS EO DIP | In order to be able to conduct data protection impact assessments (DPIA) more efficiently, UNHCR has initiated the process of outsourcing components of DPIAs to a competitively selected partner. This should be contracted in the second half of 2021. UNHCR foresees that through outsourced capacity for DPIAs, it can ensure that DPIAs are completed consistently and in a timely manner for new information and communications technology systems that impact the personal data of persons of concern. |
| 2018 | 20 | <p>The Board recommends that the Office of the United Nations High Commissioner for Refugees (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.</p> <p><i>BoA Assessment (June 2021)</i> <i>UNHCR does not concur with the recommendation and has not taken any steps to implement the recommendation. The Board maintains the position that the presentation and disclosure of net assets in the financial statements need to be revised to ensure compliance with the IPSAS nomenclature of net assets.</i> <i>The recommendation has not been implemented.</i></p> | N/A | N/A (not implemented) | DFAM (AFS) | UNHCR did not concur with the recommendation. It will instead consider revising the net asset presentation once the new standard on revenue recognition is revised. A suite of three new exposure drafts covering revenue recognition and transfer expenses was issued by the IPSAS Board for comment in February 2020. UNHCR is currently reviewing the implications of these exposure drafts for financial reporting. |
| 2018 | 50 | <p>The Board recommends that UNHCR establish a consistent accounting process and guidance for items that are procured for direct transfer of ownership to other</p> | 4 th quarter 2020 | 4 th quarter 2021 | DFAM (AFS) | For new requisitions issued from January 2021, the MSRP system has been enhanced to allow for tracking of the property, plant and equipment, serially tracked |

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| | | <p>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.</p> <p><i>BoA Assessment (June 2021)</i> The Board welcomes the steps taken and will follow-up in the 2021 audit cycle, concerning how the implemented measures address the recommendation in practice. Moreover, the Board found additional cases and particularities with regard to the transfer of ownership during the 2020 audit. Therefore, the Board considers the recommendation to be under implementation.</p> | | | | <p>items, inventory and consumable items that were procured for further transfer of ownership. However, UNHCR does not see a need to disclose the expense associated with these transfers separately in the financial statements.</p> |
| 2018 | 64 | <p>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.</p> <p><i>BoA Assessment (June 2021)</i> The Board acknowledges that UNHCR is still working on this recommendation. Therefore, the Board considers it to be under implementation.</p> | 2 nd quarter 2021 | 4 th quarter 2021 | Executive Office (TCS) | <p>This is to be read in conjunction with the actions mentioned in response to recommendations 126, 135 and 141 of the 2019 audit report, which will also address this recommendation.</p> |
| 2018 | 327 | <p>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.</p> <p><i>BoA Assessment (June 2021)</i> The Board will follow up on the process. The recommendation remains under implementation.</p> | 4 th quarter 2021 | 4 th quarter 2021 | DHR (APRS) | <p>UNHCR is working on changing job titles for affiliates, where applicable, over time and in a gradual approach, acknowledging however that it is not foreseen to apply standard job titles to 100% of the affiliate population.</p> <p>UNHCR is recommending the use of the existing standard job descriptions whenever they are applicable. The Administrative Instruction on Managing Affiliate Workforce (UNHCR/AI/2020/7), in its Annex II, includes requirements regarding the terms of reference (also known as job description) for individual contract</p> |

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| | | | | | | <p>holders. UNHCR does not however seek to achieve full standardization for contractors' job descriptions and titles similar to what was done for staff, as doing so would hinder the concept of flexible work arrangements when considering the broad spectrum of activities the affiliates can cover.</p> <p>Regarding performance evaluations in MSRP, this part of the recommendation has been overtaken by events: enhancements related to MSRP are frozen given the upcoming implementation of a new system.</p> |
| 2018 | 343 | <p>The Board recommends that UNHCR establish mandatory UNHCR-wide minimum information security standards in an information and communications technology (ICT) governance framework as soon as possible.</p> <p><i>BoA Assessment (June 2021)</i> <i>The Board will follow up on the process. The recommendation remains under implementation.</i></p> | 4 th quarter 2020 | 3 rd quarter 2021 | DIST | <p>UNHCR is working on issuing an information security policy which will include requirements on the minimum information security standards. It is expected that this policy will be issued during the third quarter of 2021.</p> |
| 2018 | 365 | <p>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.</p> <p><i>BoA Assessment (June 2021)</i> <i>The Board will follow up on the process. The recommendation remains under implementation.</i></p> | 4 th quarter 2020 | 3 rd quarter 2021 | DIST | <p>UNHCR has appointed a Chief Information Security Officer (CISO) within DIST, reporting to the Chief Information Officer. The role and tasks of the CISO will be described in the new information security policy. The CISO will provide information security reports to senior leadership on a regular basis and will update the Senior Management Committee semi-annually.</p> |

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| 2018 | 374 | <p>The Board recommends that UNHCR plan to develop an overall data protection policy to include the protection of personal data of all UNHCR personnel.</p> <p><i>BoA Assessment (June 2021)</i> <i>The Board will follow up on the process. The recommendation remains under implementation.</i></p> | 4 th quarter 2020 | 4 th quarter 2021 | LAS DIP GDS | <p>UNHCR is working on a draft of the global data protection policy following internal consultations.</p> <p>UNHCR established its Global Data Service (GDS) in 2020, which is now a key stakeholder in the data protection policy and is engaged in a review and update of the draft. The timeframe for completion of the consultations and finalization of the paper has been revised to last quarter of 2021.</p> |
| 2017 | 213 | <p>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.</p> <p><i>BoA Assessment (June 2021)</i> <i>The Board acknowledges the progress being made with the process of decentralization and the draft of a new OG on CRI. Since the OG is not yet published, the recommendation remains under implementation.</i></p> | 2 nd quarter 2021 | 4 th quarter 2021 | DESS | <p>UNHCR recognizes that potential benefits can be achieved by managing its stock of non-food items (NFIs) (also known as core relief items) at the corporate level. NFIs stocks are currently managed by the respective country operations while the decentralized management is an important element of the organizational structure.</p> <p>An operational guidance on the end-to-end management of NFIs is in its final drafting phase and will help in achieving their systematic management throughout the programme cycle, and in detailing the roles and responsibilities related to carrying out NFI distribution.</p> <p>Further to this recommendation, within the context of the new ERP implementation and the imperative of reducing UNHCR’s green-house gas emissions, DESS, in consultation with other divisions and field operations, will develop a concept note on how to organize procurement planning and management of inventory goods. It is expected that the assessment would be completed by end of 2021.</p> |

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| 2017 | 214 | <p>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, advise regional bureaux and country operations on opportunities for an efficient stockpile management at the country level.</p> <p><i>BoA Assessment (June 2021)</i> <i>The Board acknowledges the progress being made with the process of decentralization and the draft of a new OG on CRI. Since the OG is not yet published, the recommendation remains under implementation.</i></p> | 2 nd quarter 2021 | 4 th quarter 2021 | DESS | <p>UNHCR will address this recommendation together with the actions in response to the recommendation in paragraph 213 of the 2017 audit report mentioned above.</p> <p>The operational guidance on non-food items (NFIs) management will take into account the new organizational architecture put in place through the recent process of regionalization and decentralization. Regional Bureaux will have a reinforced monitoring role and will receive technical support from HQ.</p> <p>The outcome of the assessment of NFIs management, as described in response to recommendation 2017/213, will also determine the modalities and responsibilities within UNHCR for reviewing inventories on a regular basis for an efficient stockpile management.</p> |
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Abbreviation list of offices responsible for leading the implementation of recommendations mentioned in this matrix

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| AFS | Accounts and Finance Service / DFAM |
| ARBAS | Annual Review and Budget Analysis Service / DSPR |
| APRS | Affiliate Partnerships and Recruitment Section / DHR |
| BTP | Business Transformation Programme |
| COVID-19 | Coronavirus |
| CRIs | Core Relief Items |
| DA | Disbursement Agreement |
| DER | Division of External Relations |
| DESS | Division of Emergency, Security and Supply |
| DFAM | Division of Financial and Administrative Management |
| DHR | Division of Human Resources |
| DIP | Division of International Protection |
| DIST | Division of Information Systems and Telecommunications |
| DRS | Division of Resilience and Solutions |
| DSPR | Division of Strategic Planning and Results |
| GCO | Global Cash Operations (GCO) / DRS |
| GDS | Global Data Service |
| IMAS | Implementation Management and Assurance Service / DSPR |
| LAS | Legal Affairs Service |
| M&E | Monitoring and Evaluation |
| OD & JE Unit | Organizational Design and Job Evaluation Unit / DHR |
| PRIMES | UNHCR Population Registration and Identity Managed Micro-System |
| PgMO | Programme Management Office within DIST for coordination of BTP |
| RAA | Roles, Accountabilities and Activities |
| RBM | Results-based management project / DSPR |
| SAS | System Administration Section / DFAM |
| TCS | Transformation and Change Services |