



UNHCR

United Nations High Commissioner for Refugees
Haut Commissariat des Nations Unies pour les réfugiés

MATRIX: Follow-up to the recommendations of the
United Nations Board of Auditors in its reports on
UNHCR's 2015 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 informational purposes only.

UNHCR

1 August 2017

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
14 (main)	<p>The Board recommends that UNHCR develop a set of processes, tools and reports that can be applied at the field level to enhance the financial management of programme budgets and expenditure. This should include stronger links between finance and programme staff in the field through joint analysis and review processes.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management (DPSM) Division of Financial and Administrative Management (DFAM)</p> <p><u>BoA Assessment (April 2017)</u> The Board noted two main initiatives UNHCR intended to implement in response to the review conducted in the field. The initiatives aim at</p> <ul style="list-style-type: none"> • Enhancing the financial management responsibilities and competencies of programme staff; and • Developing tools which support lessons learned. <p>The current MSRP platform (version 8.4) provides information on budgeted and spent amounts which enable UNHCR to analyse budget changes. The new MRSP version 9.2 will provide this information in a more detailed way. Thus, the upgrade is expected</p>	2015	3 rd quarter 2017	1 st quarter 2018	<p>UNHCR is addressing this recommendation through actions that have been planned and are ongoing in the following three areas:</p> <p>(i) Administrative/finance and programme functions: roles are being clarified to reinforce collaboration and their complementarity. UNHCR is developing measures to enable administrative/finance colleagues to support programme colleagues in carrying out their responsibility to manage programme (OPS) budgets, including through joint review of country budgets and expenditures so as to maximize effectiveness and efficiency of UNHCR programming.</p> <p>(ii) Tools to be used in analysis and reporting: the recent deployment of the upgraded ERP system (MSRP) contributes to strengthening financial management. The reports and analysis used in the review of country budgets and expenditures will allow programme colleagues to triangulate budgets and expenditures in relation to achievements and on the basis of operational projections in order to conduct the necessary resource reallocations. For example, programme/finance staff can take advantage of two new real-time system controls in Oracle Hyperion (comparison of budget under submission with the operation's total approved budget as well as current expenditure level). In addition, three new real-time analysis reports are actively used by finance/programme staff allowing detailed verification to ensure</p>

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	<p>to be better equipped to facilitate an analysis of budget changes.</p> <p>The Board considers this recommendation to be under implementation.</p>				<p>structural budget changes have been captured correctly.</p> <p>(iii) Development of training materials: DFAM, DPSM and the Global Learning Centre (GLC) will jointly develop training materials and conduct training and outreach activities to strengthen the financial management component of programme budgets and expenditure.</p>
24 (main)	<p>The Board recommends that UNHCR ensure that the global fleet management strategy is communicated consistently across country and regional offices, and that checks are carried out to ensure that its application across all offices represents best value.</p> <p><u>Division / Service leading the process:</u> Division of Emergency, Security and Supply (DESS)</p> <p><u>BoA Assessment (April 2017)</u> The Board noted that actions for a consistent communication of the Global Fleet Management (GFM) strategy were taken, such as the issuance of quarterly newsletters on GFM and monthly GFM reports. Meanwhile, a very high percentage of the operations take part in the GFM programme. A roll-out plan for GFM training is available and under implementation. This will further enhance the programme. The Board considers this part of the recommendation as implemented.</p>	2015	4 th quarter 2017	<p>1st quarter 2018</p> <p><i>The first part of the recommendation has been assessed by the Board as implemented.</i></p> <p><i>The second part has been assessed by the Board of Auditors as under implementation in April 2017.</i></p>	<p>In the prior years, UNHCR has engaged a research institute (INSEAD) to conduct an independent assessment of the implementation of the global fleet management (GFM) strategy. The study determined measures to assess the benefits of the GFM strategy, such as fleet size, average fleet age, and procurement cost, where reduction has been achieved due to GFM. UNHCR is updating annually the assessment of these benefits using the same metrics and has commissioned INSEAD to continue monitoring and analysing the results and benefits of the implementation of the GFM strategy. The analytical report of INSEAD covering 2015 and 2016 was recently finalized and will be shared with the Board at the next interim visit. The latest report concluded that UNHCR obtained a better overview of its entire fleet and increased transparency by managing the fleet requirements and asset disposals centrally in Budapest and shipping vehicles through hubs. Flexibility was enhanced through the pipeline and hub warehouse stock, which allowed vehicles to easily be reattributed to a different order. In summary, the overall control over the total light vehicle fleet has been substantially improved.</p>

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	<p>With regard to the second part of the recommendation - whether checks are carried out to ensure that the application of GFM across all offices provides best value - the Board was informed that a draft of a new analytical report covering 2015 and 2016 was currently under review and expected to be finalized soon. In addition, UNHCR was considering an evaluation of GFM to be conducted in the second half of 2017.</p> <p>This part of the recommendation is considered as being under implementation.</p>				In addition, UNHCR is preparing the terms of reference for an independent evaluation of the GFM strategy implementation that is planned to take place in the second part of 2017. The overall objective of this evaluation is to assess the extent to which the purported benefit of the GFM, in providing UNHCR Field Offices and operations with appropriate, cost-effective and safe vehicles and professional fleet management services to support optimum programme delivery, has been realized.
39	<p>The Board recommends that UNHCR review the arrangements in place for both the steering and business owners committees to ensure that: (a) they meet at key stages during the project and when significant changes are being considered; (b) more formal documentation is maintained to support the way in which key risks are being controlled; and (c) they meet when they provide approval for budget changes.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management</p>	2015	UNHCR considers this recommendation as implemented.	<i>The Board assessed this recommendation as implemented in April 2017.</i>	<u>BoA Assessment (April 2017)</u> The Board noted that the responsible committees were in place. The meetings were scheduled on a monthly basis or at key stages on demand. Additionally, the MSRP Upgrade project implemented weekly and monthly status reports. The Board considers the recommendation as implemented.
44	<p>The Board recommends that UNHCR use the performance measures and key benefits to develop a benefits realization plan, reporting progress against each measure to senior management on a regular basis; furthermore, the plans should have the formal approval of the Steering Committee.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management</p>	2015	UNHCR considers this recommendation as implemented.	<i>The Board assessed this recommendation as implemented in April 2017.</i>	<u>BoA Assessment (April 2017)</u> The Board noted that the MSRP Upgrade project created the "Strategic Key Priorities & Project Benefit Plan". The decision to migrate the MSRP platform from version 8.4 to 9.2 was primarily driven by technical reasons such as the end of support for version 8.4 by Oracle. The project closure report (approx. three months after the upgraded platform goes live) will estimate the realized and future long-term benefits that

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					UNHCR will achieve in the next three to five years. Therefore, the Board decided to close this recommendation as implemented.
55 (main)	<p>The Board recommends that risk registers be reviewed on at least a quarterly basis as a standing item at senior management meetings. Country office representatives should take a cyclical approach to scrutinizing risks and their mitigations to ensure that the risk process is fully embedded in their local business processes and utilized in the development of country office plans.</p> <p><u>Division / Service leading the process:</u> Enterprise Risk Management</p> <p><u>BoA Assessment (April 2017)</u> The Board noted the initiatives initiated by UNHCR and in particular the ongoing review of the ERM policy and implementation procedures. The Board also noted the alignment of UNHCR's time frame to the upcoming revision of the ISO 31000 standard while OIOS is expected to finish its review as scheduled in the course of 2017. Thus, the recommendation is under implementation until the results of the reviews and the actions taken to address them are known and submitted to the Board for assessment.</p>	2015	3 rd quarter 2017	1 st quarter 2018	<p>At the request of the Deputy High Commissioner, the Internal Audit Division of the Office of Internal Oversight Services (OIOS) is conducting a management advisory review on the implementation of Enterprise Risk Management (ERM) in UNHCR. The advisory report is expected to be issued in the 3rd quarter of 2017 and will inform the review of the ERM framework. In view of the ongoing revision of the international standard on risk management (ISO 31000), UNHCR's ERM framework review is postponed to a later date to accommodate any changes that may stem from the revision of the international standard.</p> <p>Furthermore, it is to be noted that effective January 2017, the internal audit is doing systematic risk management assurance through review of risk management practices in field operations.</p>
56 (main)	The Board recommends that greater attention should be given to the status and quality of	2015	2 nd quarter 2017	4th quarter 2017	Building on the findings of the management advisory, the ERM unit will closely work with the Regional

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	<p>mitigating actions in country office risk registers, to ensure they are realistic, complete and updated. The Board also recommends that the bureaux develop their review processes to provide more regular and formal feedback on the quality of mitigating actions and utilize them as part of country plan considerations.</p> <p><u>Division / Service leading the process:</u> Enterprise Risk Management</p> <p><u>BoA Assessment (April 2017)</u> The Board has reviewed a sample of the briefing provided to the Bureaux on the status of risk management in its respective region. The Board confirms that it provided qualitative feedback on the state of risk registers from a technical compliance point of view.</p> <p>The Board also noted that guidance on the mandatory annual risk review was issued as part of instructions on detailed planning and budgeting for 2017 and that the additional business intelligence capabilities were under development to support the quality control work of the Regional Bureaux. The recommendation is under implementation until the Board will be able to assess how the Bureaux use the tools provided by the ERM unit, e.g. during the reviews of country submissions.</p>				<p>Bureaux to (i) better calibrate the support to field operations, including in the area of training and (ii) improve risk-based review monitoring processes within Regional Bureaux. The work is expected to lead to an improved annual risk review in the fourth quarter of 2017.</p>

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57 (main)	<p>The Board recommends that UNHCR work further towards the full integration of the corporate and strategic risk processes and embed the information flows more formally within the decision-making processes.</p> <p><u>Division / Service leading the process:</u> Enterprise Risk Management</p>	2015	UNHCR considers this recommendation as implemented.	<i>The Board assessed this recommendation as implemented in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board noted the process according to which information flowed from a review of the corporate risk register into the decision-making processes for reviewing the strategic risk register. This process was documented for the 2016 review of the strategic risk register. Therefore, the Board decided to close this recommendation.</p>
63	<p>The Board recommends that, following the results of a verification exercise, UNHCR headquarters and regional teams assess the impact, if any, on resourcing requirements in the relevant operation and for other operations in the region, to assess where the extra resources should be deployed.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management Division of Financial and Administrative Management</p> <p><u>BoA Assessment (April 2017)</u></p> <p>The Board noted the refined verification process and the progress made by using the results of these exercises. The recommendation is under implementation.</p>	2015	4 th quarter 2017	1 st quarter 2018	UNHCR has refined its process and introduced reporting templates, which have contributed to improving the results of the verification exercises. UNHCR continues to strengthen relationships with regional registration networks as well as the relevant Bureaux, particularly the Regional Bureau for Africa, to enhance communication on planning and resourcing for verification exercises. A working group has been established to systematically review the results of the verification of the population figures at each stage of the planning. In addition, UNHCR will undertake periodic consultation with bureaux on the implications of changes on the size of population identified as a result of the verification exercises, both during planning year and implementation period.
65 (main)	<p>The Board recommends that UNHCR headquarters develop a formal reporting mechanism on the frequency 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</p>	2015	3 rd quarter 2017	1 st quarter 2018	As of the second quarter of 2017, UNHCR has finalized the design of the reporting template, including indicators for monitoring several components of verification exercises (e.g. change in total figures and demographics, planned and spent costs, data quality, integrity and qualitative protection data). A repository of verification exercise planning and final reports has

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	<p>link between the results and the deployment of resources.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management</p> <p><u>BoA Assessment (April 2017)</u> The Board noted the refined verification process and the progress made by using the results of these exercises. The recommendation is under implementation.</p>				<p>been created on a common platform (SharePoint), which is accessible by all senior regional registration officers in the field.</p> <p>The verification exercise reporting templates have been shared with the Africa Bureau (as the main source of verification activities in the field) for feedback. The data quality component of the reporting template was tested in one field office in April 2017, but the complete template will still require additional testing prior to its dissemination for larger use.</p>
73 (main)	<p>The Board recommends that UNHCR headquarters, as matter of urgency, implement a benefits realization process for BIMS, and use it to determine whether the roll-out of BIMS should continue, and provide an evidence base to support management decisions on future investment.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management</p> <p><u>BoA Assessment (April 2017)</u> The Board noted that one of the main benefits of BIMS for UNHCR was to avoid multiple registrations of refugees. Multiple registrations could lead to benefits to which refugees are not entitled. UNHCR also expects other benefits such as internal and external fraud prevention and better understanding of onward movements of refugees.</p>	2015	2 nd quarter 2017	4 th quarter 2017	<p>UNHCR developed a methodology to quantify the benefits realized from the implementation and ongoing use of the Biometrics Identity Management System (BIMS) across operations.</p> <p>The implementation of the BIMS benefits realization process has reaffirmed the value that biometrics can bring to UNHCR and provides a means to proactively monitor the implementation performance across operations. The process provides a useful tool for operations to locally track and monitor their own BIMS implementation, helps UNHCR make best use of limited resources in assistance and protection delivery, and identifies specific areas which could potentially strengthen UNHCR's identity management response.</p> <p>Though most benefits can be applied to all stakeholder groups, certain have specific relevance to particular stakeholders or are of a particular importance for a specific</p>

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	<p>Due to these functions, UNHCR intends to plan the budget in a more reliable way. The Board needs to consider the work in progress. The status of the recommendation is "under implementation".</p>				<p>operational context (e.g. benefits to refugees, benefits to UNHCR, benefits to supporting States, etc.).</p> <p>In order to benchmark and quantify benefits realization, UNHCR has identified 14 types of refugee processing interactions in each operation which need to be reviewed, with 20 implementation indicators to monitor. The implementation monitoring methodology has been tested in five country operations and the results are being used to improve the process.</p> <p>Each of the operations surveyed had benefits realization attributable to the implementation and ongoing use of BIMS in one or more of the following benefit themes:</p> <ol style="list-style-type: none"> (1) Improvement of population statistics, data integrity and programming; (2) Enhancing the identification and prevention of fraud; (3) Improvement of operational efficiencies in the provision of protection services; (4) Building identity management capability in partners; (5) Building confidence in identity over time; and, (6) Establishing and preserving identities across UNHCR operations globally. <p>Additional functionalities for BIMS are being developed to allow for automated queries and reporting tools. These will identify data to measure the benefits delivered by BIMS in the context of multiple registration mitigation, internal and external fraud prevention, and the tracking and better understanding of onward movements identified by BIMS.</p>

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81 (main)	<p>The Board recommends that UNHCR monitor the extent to which budgets reflect the needs as assessed for future plans. In doing so, it needs to provide greater challenge on discrepancies to ensure figures remain credible.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management Division of Programme Support and Management/ Programme Analysis and Support Section</p> <p><u>BoA Assessment (April 2017)</u> The Board recognizes the progress being made. Additional guidance was provided to the field, addressing issues as pointed out in the recommendation, e.g. a generally expected correlation between the increase/decrease in the number of persons and an increased/decreased budget or otherwise a strong justification of a non-correlation in the submission. Planning instructions on next steps for the Annual Programme Review were made available to the Board. The review process is ongoing and the Bureau is expected to finalize the process in May 2017. As this process is ongoing, the Board intends to review e.g. the use of the operational guidance (OP Guidance) by the field and the coverage of these aspects in the Annual Programme Review process in the subsequent audit. The status of the recommendation is considered to be “under implementation”.</p>	2015	1 st quarter 2017	3 rd quarter 2017	To further strengthen the review of the needs assessment for future plans and the extent to which they are reflected in budget figures, UNHCR has in February 2017 issued an updated guidance note on budgeting, providing key elements that operations must submit along with its operations plan and associated budget for 2018-2019. The key elements include the clear operational planning figures based on a comprehensive needs assessment for persons of concern within the operation, taking into account the anticipated operational context and what is realistically achievable within a 12-month timeframe in terms of the capacity of UNHCR and the capacity which could reasonably be expected to be mobilized through funded partnerships or through co-sharing responsibility with partners. Hence the key operational planning parameters that are explained thoroughly in the guidance include clear planning figures realistically achievable within 12 months, co-sharing responsibility with partners, assessed needs of persons of concern and best use of available resources.

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85	<p>The Board recommends that UNHCR review the role of the bureaux to ensure that its activities are aligned with and complement other headquarters efforts, and that it sufficiently supports countries in applying more formal and evidenced aspects of headquarters scrutiny to the plans prior to submission.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management Division of Programme Support and Management Organizational Development and Management Service (ODMS)</p> <p><u>BoA Assessment (April 2017)</u> The Board recognizes the progress made with the development of the draft Policy and Procedures for Resource Planning and Management (RPM) and the changes introduced to the RAF which is a part of the draft policy for RPM. The changes to the RAF were introduced in January 2017 and have been implemented for the 2018 planning cycle.</p> <p>In addition, the Board noted recommendations of the Headquarters review which relate to strengthening the roles and capacities of the Bureaux.</p> <p>This recommendation is under implementation.</p>	2015	2 nd quarter 2017	3 rd quarter 2017	<p>UNHCR has developed a draft Policy and Procedures for Resource Planning and Management (RPM), which introduces changes to the existing Resource Allocation Framework. The new policy encompasses, among other things, modifications of the annual planning, review and approval processes to achieve improvements in the quality of the submissions and increased efficiency of the review and approval processes.</p> <p>In addition, at the end of 2016, UNHCR underwent a Headquarters review. This resulted in recommendations issued on the relationship of the Regional Bureaux with other HQ entities.</p>
88 (main)	<p>The Board recommends that UNHCR (a) assess whether the level of scrutiny applied during its annual budget process is at an appropriate level and, in doing so, determine the costs involved at all stages of preparation; and (b) assess the</p>	2015	3 rd quarter 2017	3 rd quarter 2017 <i>The Board assessed part (a) of the</i>	<p>The multi-year, multi-partner (MYMP) approach has been endorsed by the Senior Executive Team (SET) and is now being rolled out in 22 operations. A broader implementation of the multi-year approach, including budgeting, resource mobilization, partnerships and</p>

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	<p>merits of a multi-year planning approach to resource allocation decisions, as well as other models, such as targeted “deep dives” for the highest risk operations, and assess where these approaches should be rolled out further and where a lighter touch can be applied.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management Division of Programme Support and Management</p> <p><u>BoA Assessment (April 2017)</u> The Board recognizes the progress made with the development of the draft Policy and Procedures for Resource Planning and Management (RPM) and the changes to be introduced to the resource allocation framework in UNHCR. Pending finalisation of the new RPM, certain of the elements included therein, for example the front –loading of the strategic discussions between the Bureaux, the APR Secretariat and the Senior Executive Team (SET) prior to the issuance of the HC’s “decisions on 2018-2019 planning” on 13 March, were already implemented for the 2018-2019 planning cycle. Further implemented changes include a lesser involvement of the Division of Programme Support and Management (DPSM) and the Division of Financial and Administrative Management (DFAM); e.g. the technical consultations are at the discretion of the Bureaux and decisions on focus areas. The Board also acknowledges that the new RAF process shifts</p>			<p><i>recommendation as overtaken by events and part (b) of this recommendation as under implementation in April 2017.</i></p>	<p>systems/tools is currently under review. The multi-year approach of UNHCR to planning and resource allocation has been included in the policy for Resource Planning Management (RPM) expected to be published shortly. UNHCR has also developed guidance for operations developing a Multi-Year, Multi-Partner Protection and Solutions Strategy. This strategy provides for the overall evolution of resource requirements, which include changes in specific staff profiles, field structures and resources needed as a consequence of implementing the strategic objectives. The MYMP approach provides a mechanism that will allow for UNHCR to plan and programme its contribution to the comprehensive refugee response framework (CRRF) and to effectively engage with key development actors. Therefore, the operations which are part of the expansion of the MYMP approach were selected taking into account whether they were involved in the development of the CRRF and/or recipient of the International Development Association (IDA) \$2 billion sub-window put in place by the World Bank to support refugees and their hosts.</p>

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	<p>the responsibilities from DPSM and DFAM to the Bureaux. Therefore, the Board considers part (a) of this recommendation as overtaken by events.</p> <p>Regarding part (b) of the recommendation, the Board confirms that the multi-year approach of UNHCR to planning and resource allocation is included in the draft policy for RPM and that additional operations have been selected for multi-year planning. The Board also confirms that UNHCR developed guidance for operations developing a Multi-Year, Multi-Partner Protection and Solutions Strategy. This strategy should provide for the overall evolution of resource requirements. This includes changes in specific staff profiles, field structures and resources needed as a consequence of implementing the strategic objectives. Therefore, the Board recognizes UNHCR's progress with the assessments required by the recommendation and acknowledges UNHCR's decision to proceed with a multi-year planning approach, where feasible. However, full implementation requires the finalization of the draft policy for RPM. Thus; part (b) of the recommendation is still under implementation.</p>				
91	The Board recommends that UNHCR review how it can simplify country operation plans, for example, by reporting only changes compared with the previous year, key areas of spending, etc., and through better use of graphical representation, focusing on outcomes and achievements against targets. UNHCR operations need	2015	UNHCR considers this recommendation as implemented.	<i>The Board assessed this recommendation as overtaken by events and closed it in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board noted UNHCR's comprehensive review of its results-based management (RBM) framework which will be conducted in three phases. The inception phase of this review is expected to be completed during summer 2017. Phase 2 will revise the results framework's content and business processes while phase 3 aims at evaluating and selecting RBM tools.</p>

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	to better determine which operational objectives, outputs and indicators to include, using only those that are most pertinent. <u>Division / Service leading the process:</u> Division of Programme Support and Management Division of Financial and Administrative Management				Thus, phase 3 of the ongoing revision might result in replacing the current RBM and planning tool. The Board also recognizes that UNHCR eliminated duplications and consolidated certain fields for preparing the operation plans as a rapid result to simplify country operation plans within the technical limitations allowed by its current planning platform. Thus, this recommendation is partly overtaken by events and the Board decided to close it.
93	The Board recommends that UNHCR systematically allocate sufficient resources to expand its evaluation coverage of field programmes against agreed risk criteria so as to improve the evidence base for resource allocation. <u>Division / Service leading the process:</u> Evaluation Service <u>BoA Assessment (April 2017)</u> The Board confirms that a new evaluation policy has been issued and progress was made in establishing UNHCR's evaluation services; e.g. an externally recruited head of this service is expected to take his/her post in June 2017. However, significant elements of expanded evaluation coverage of field programmes such as work plans and secured funding are still missing. This recommendation is under implementation.	2015	4 th quarter 2018	4 th quarter 2018	The new evaluation policy was issued in October 2016 and steps are being taken to prepare a multi-year evaluation work plan which will form the basis for a decision to ensure a firm funding base for planned evaluations. UNHCR is also reviewing the feasibility to build in a more risk-based approach for the selection of evaluation topics, including for field/country operations. Additionally, systematic tracking of expenditure on evaluations across the organization (including for decentralized evaluation) has been pursued since January 2017.
98	The Board recommends that UNHCR and country operations improve the design of efficiency activities, such as restructuring, to enable their impact to be measured	2015	1 st quarter 2017	4 th quarter of 2017	UNHCR issued an administrative instruction for annual planning, budgeting and reporting, through which it entrusted directors and country representatives with the

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	<p>and to allow for better decision-making for resource allocation.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management Division of Financial and Administrative Management Organizational Development Management Service</p> <p><u>BoA Assessment (April 2017)</u> The Board noted that UNHCR entrusted its Directors and Representatives with ensuring that all operations are carried out in an effective and efficient manner (UNHCR's instructions for reporting on 2016, implementation in 2017 and planning for 2018-2019).</p> <p>In March 2017, UNHCR also summarized its progress made in implementing UNHCR's commitments under the "grand bargain". The Board recognizes that some of these commitments made by UNHCR at the World Humanitarian Summit aim at promoting efficiency.</p> <p>However, this recommendation also requires country operations to enhance the design of efficiency activities, such as by restructuring, to enable their impact to be measured and to allow for better decision-making for resource allocation. The results of the ongoing structural and staffing reviews have not yet been shared. The Board considers this recommendation to be under implementation.</p>				<p>responsibility of ensuring that all operations are carried out in an effective and efficient manner. In March 2017, UNHCR summarized its progress toward implementing UNHCR's commitments under the "grand bargain", and some of the commitments made by UNHCR at the World Humanitarian Summit are aimed at promoting efficiency. A comparative review of the five biggest African operations was concluded earlier this year and submitted to the Regional Bureau for Africa. This review provides an overview as to which operation may be more heavily staffed than others and could assist the Bureau to initiate specific adjustments as part of the annual programme review (APR) process. Furthermore, ODMS conducted a number of other reviews in 2016-2017, including the newly devised 'structural diagnostic' review.</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
102	<p>The Board recommends that greater scrutiny be applied to programme support costs, both at headquarters and within operations. UNHCR should review operations where support costs cannot be reasonably justified.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management Division of Programme Support and Management</p> <p><u>BoA Assessment (April 2017)</u> The Board was provided with the Draft Policy and Procedures for Resource Planning and Management. The Board noted the progress being made. Among other contents, the policy will also embed the new multi-year protection and solutions strategy as well as the new reallocation framework concept. The policy and its guidance explicitly address the staff/administration, staff/operating cost ratios as key elements to be checked and explained in the course of the submission of the Operations Plan (OP). As the policy has not yet been approved by the High Commissioner, the Board considers the recommendation to be under implementation and intends to follow it up in the next year's review.</p>	2015	2 nd quarter 2017	3 rd quarter 2017	Support costs are regularly and routinely reviewed when country plans and budgets are submitted on an annual basis to Headquarters. The upcoming Policy and Procedures for Resource Planning and Management and its guidance will explicitly address staff administration and operating cost ratios as key elements to be checked and explained in the submission of the operations plans.
104	<p>The Board recommends that UNHCR headquarters identify which operations have reduced their costs and/or per capita spending, and provide a platform for these operations to share their experience.</p>	2015	3 rd quarter 2017	1 st quarter 2018	This recommendation will be addressed by the actions mentioned in response to recommendation 106 below with respect to the value for money review.

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
	<p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management</p> <p><u>BoA Assessment (April 2017)</u> The Board noted the continuous progress being made by, inter alia, the establishment of a working group that is to develop guidance to the field and headquarters with regard to cost-effectiveness and value for money practices. However, the Board believes that more needs to be done to define objectives of cost-effectiveness and to communicate such guidance to the field and headquarters. The recommendation is considered to be under implementation.</p>				
106	<p>The Board recommends that UNHCR further scrutinize the cost drivers and value for money within items of significant expenditure. In doing so, it should assess the opportunities for efficiencies to be found in the way they are delivered.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management Division of Financial and Administrative Management</p> <p><u>BoA Assessment (April 2017)</u></p>	2015	3 rd quarter 2017	1 st quarter 2018	<p>UNHCR continues to improve in the area of efficiency. The established working group composed of representatives from relevant divisions is developing guidance for operations and headquarters to systematically be able to analyse and report on cost effectiveness and value for money (VFM) practices.</p> <p>As part of this work, UNHCR will also address the need to develop guidance for identification and analysis of cost drivers in various fields of activity (education, health, etc) and their impact on the value for money aspects.</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
	The Board noted the continuous progress being made by, inter alia, the establishment of a working group that is to develop guidance to the field and headquarters with regard to cost-effectiveness and value for money practices. However, the Board believes that more needs to be done to define objectives of cost-effectiveness and to communicate such guidance to the field and headquarters. The recommendation is considered to be under implementation.				
111 (main)	<p>The Board recommends that UNHCR identify areas of good practice in challenging the cost base of projects delivered by implementing partners, identify where efficiency savings are being considered and achieved, and share that information across other offices through a central focus point at headquarters.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management</p>	2015	UNHCR considers this recommendation as implemented.	<i>The Board assessed this recommendation as implemented in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>UNHCR conducted a survey on partner personnel cost and an analysis of the current practices on UNHCR contribution towards partner personnel costs. On this basis, UNHCR identified and shared good practices. In consultation with the Bureaux, country offices and partners, these practices lead to the development of draft policies on partner personnel cost. This draft policy was piloted in several countries with certain partners before the final policy for implementing partners' personnel cost was issued in 2017. The Board trusts that UNHCR's Implementing Partner Management Service will regularly identify upcoming policy issues and addresses them. Thus, the Board considers this recommendation as implemented.</p>
118	The Board recommends that UNHCR develop performance measures to assess the added-value impact of "Seeds for Solutions", and, more widely, activity to deliver durable solutions. In doing so, UNHCR should develop a strategy for working effectively with development partners and host governments.	2015	UNHCR considers this recommendation as implemented.	<i>The Board assessed this recommendation as overtaken by events and closed it in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board noted that UNHCR's approach to work with development partners is reflected in several documents – the UNHCR Strategic Directions for 2017-2021, the New York Declaration, the UNDAF Guidance for working effectively with development partners and the</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
	<p><u>Division / Service leading the process:</u> Division of Programme Support and Management Division of International Protection</p>				<p>UNHCR's guidance note on the Sustainable Development Goals.</p> <p>In addition, the Board also confirms that UNHCR's guidance for operations developing a multi-year, multi-partner protection and solutions strategy recommends that country operations formulate impact indicators and milestones together with assumptions and risks and that they ensure their monitoring and evaluation. The purpose of this strategy is to identify and achieve a shared vision of longer term protection and solution outcomes for people of concern that takes account of host communities and to realize this vision by leveraging the roles, resources and capacities of each partner and stakeholder.</p> <p>Moreover, UNHCR has launched a comprehensive review of its results-based management (RBM) framework which will be conducted in three phases. The inception phase of this review is expected to be completed during summer 2017.</p> <p>Therefore, the Board considers this recommendation to be overtaken by events.</p>
122 (main)	<p>The Board recommends that UNHCR rethink its approach to overseeing durable solutions so that it becomes embedded in delivery, using its multi-year strategies. It should consider developing a matrix of operations that show the likelihood of success for durable solutions, which captures the political and structural barriers to delivering successful durable outcomes, using that information to determine the effective allocation</p>	2015	UNHCR considered this recommendation as implemented.	<p><i>The Board assessed this recommendation as overtaken by events and closed it in April 2017.</i></p>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board noted several initiatives that will lead to a more prominent focus on solutions, among them the New York Declaration, the Strategic Directions for 2017-2021 and the recommendation to establish a Solutions Division. These developments overtake the recommendation to rethink its approach to overseeing durable solutions.</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
	<p>of resources within its annual programme review.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management Division of International Protection</p>				
12 (Main)	<p>The Board recommends that UNHCR work with donors to improve the profiling of resources during the year to facilitate better forecasting to minimize large year-end fluctuations and smooth procurement flows.</p> <p><u>Division / Service leading the process:</u> Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) Division of External Relations (DER) / Donor Relations and Resource Management (DRRM)</p> <p><u>BoA Assessment (April 2017)</u></p>	2014	UNHCR considered this recommendation as implemented.	1 st quarter 2018	<p>UNHCR continues to work with donors to increase predictability of funding and better forecasting through various measures previously communicated to the Board. Despite the occurrence of new emergencies, forecasting of donor contributions has become increasingly accurate in the last few years and the timing of contributions has further improved in 2016.</p> <p>At the same time, UNHCR will continue to take steps to improve the procurement planning and spending flow so as to reduce the year-end peaks.</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
	The Board noted the further progress being made towards improved forecasting of donor resources. Automated funding updates are made available to field operations to allow for timely requests of increased operating level budgets and spending authority. The trend of increased multi-year contribution agreements furthermore facilitates the planning process. The Board would have expected that this improved forecasting situation would reduce year-end procurement peaks and would facilitate smooth procurement flows. However, the Board was not provided with information supporting this expectation. The recommendation is therefore still under implementation.				
18	<p>The Board recommends that, as management implements the global fleet management strategy for the period 2014-2018, it ensures that it collects the most appropriate metrics and data to assess and demonstrate the realization of the planned benefits as early as possible.</p> <p><u>Division / Service leading the process:</u> Division of Emergency, Security and Supply (DESS) / Supply Management and Logistics Service (SMLS)</p> <p><u>BoA Assessment (April 2017)</u> The Board was informed that a draft of a new analytical report covering 2015 and 2016 was currently under review and expected to be finalized soon. In addition, UNHCR considers an evaluation of GFM to be conducted in the second half of 2017. The recommendation is considered to be under implementation.</p>	2014	UNHCR considered this recommendation as implemented.	1 st quarter 2018	This recommendation will be addressed by the same actions taken to address the Recommendation 24 of 2015.

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
23 (Main)	<p>The Board recommends that UNHCR adopt data analytics to review compliance with key controls, and build them into a systematic process to identify control exceptions or unusual transactions. Furthermore, management should seek to ensure the MSRP upgrade mandates separation of duties and facilitates exception reporting.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management (DFAM)</p>	2014	2 nd quarter 2017	<i>The Board assessed this recommendation as overtaken by events and closed in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board noted that the MSRP Upgrade project intended to implement the Application Access Control Governor module and Transaction Control Governor module. The modules have been tested successfully during the different test phases. Both modules will be implemented will go-live in May 2017.</p> <p>Therefore, the Board decided to close this recommendation as overtaken by events.</p>
25	<p>The Board recommends that UNHCR enhance its internal verification processes to pay greater attention to developing risk-based verification plans; specifically consider the risk of fraud; and extend checks to ensure accountability for the use of assets acquired with project funds in prior years.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management (DFAM)</p>	2014	UNHCR considers this recommendation as implemented.	<i>The Board assessed this recommendation as overtaken by events and closed in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>During this year's audit, the Board reviewed processes for managing implementing partners during the implementation phase of project partnership agreements. This includes a review of risk-based verification plans. The Board's findings and updated recommendations on this point are summarized in the long form audit report. Therefore, the Board considers this recommendation as overtaken by events.</p>
31 (Main)	<p>The Board recommends that UNHCR establish a clear timeframe to finalize the fraud risk assessments and mitigation plans for the most significant risks identified in the fraud prevention project. Furthermore, risk assessments should be used to inform the design of processes within the MSRP upgrade and of structured training for key staff in high-risk areas. The analysis should also be used to inform planning</p>	2014	2 nd quarter 2017	3 rd quarter 2017	<p>UNHCR has successfully launched the e-learning on "Fundamentals of Fraud and Corruption Awareness" on 9th December 2016, with the occasion of on the International Anti-Corruption Day, to increase fraud and corruption awareness across the organization. UNHCR's fraud prevention project will be finalized by the third quarter of 2017 with the expected issuance of the Fraud Prevention Manual. The Fraud Prevention Manual is intended to serve as reference material for</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
	<p>assessments carried out by OIOS and the Inspector-General.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management (DFAM) /</p> <p><u>BoA Assessment (April 2017)</u> The Board noted that the "Fraud Prevention Manual" was still in a draft stage. The approval process for review and final approval within UNHCR was still ongoing and was expected to be completed during the third quarter of 2017. The Board considers the recommendation to be under implementation.</p>				<p>staff and other parties having contractual relation with UNCHR and provides guidance on identifying fraud warning signs, taking adequate prevention and mitigation measures and conducting fraud risk assessment, together with an inventory of the relevant policies and procedures that should be applied in this respect.</p>
36 (Main)	<p>The Board recommends that the MSRP upgrade steering committee:</p> <p>(a) Ensure that the key priorities are used to draw up a clear statement of benefits against which the success of the project can be measured;</p> <p>(b) Enhance the MSRP project risk process by regular review of the project risk register to consider the quality of mitigation measures and the time frame for addressing identified risks, and to ensure that the register is regularly refreshed.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management (DFAM)</p>	2014	2 nd quarter 2017	<i>The Board assessed this recommendation as implemented in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u> The Board noted that: (a) The MSRP Upgrade project created the "Strategic Key Priorities & Project Benefit Plan". The committees and reporting procedures were implemented. (b) Risk logs were available and reviewed. The Board expects that risk management will be part of all future projects by UNHCR. The Board considers the recommendation as implemented.</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
45	<p>The Board recommends that UNHCR further review its costs classifications and definitions, especially across functional types, such as executive and management grades at country and field office level, and the programme support functions based at headquarters and in capital cities.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management (DFAM)</p>	2014	UNHCR considered this recommendation as implemented.	<i>The Board assessed this recommendation as implemented in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board has obtained additional documentation on the revised budgetary classification of position broadcast in April 2016 and the revised "Policy and Procedures on the Application of the Programme Support Component to Earmarked Contributions (UNHCR/HCP/2015/10/Rev.1, approval date 8 June 2016). The revised documentation makes clear that UNHCR undertook another thorough review leading to a reclassification of several positions. This review addressed the recommendation.</p> <p>The Board considers the recommendation as fully implemented.</p>
52 (Main)	<p>The Board recommends that:</p> <p>(a) Funded overhead costs of international implementing partners included in partner agreements be reclassified as administrative costs in the disclosures in the financial statements;</p> <p>(b) Management review its scrutiny of administrative costs within the budgets of implementing partners to better evidence as to how UNHCR achieves value for money from those agreements.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management (DFAM)</p>	2014	UNHCR considered part a) and (b) of the recommendation as implemented.	<p><i>The Board assessed the part (a) as implemented and part (b) of this recommendation as under implementation in April 2017.</i></p> <p>2nd quarter 2018 (for part b)</p>	In response to part (b) of the recommendation, UNHCR will continue to strengthen the process of reviewing partnership expenses, particularly the identification of further aspects relative to administrative costs, in order to provide advice to field operations on management of such costs. Furthermore, partner personnel costs, which constitute a substantive amount of the overall budget under partnership agreements, have been thoroughly reviewed and an improved approach for determining UNHCR's contribution towards partner personnel costs has been adopted and is being applied since the beginning of 2017, with the issuance of the policy on implementing partner personnel cost.

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	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board assessed part (a) of this recommendation as implemented in its last year's report.</p> <p>Regarding the implementation of part (b) of this recommendation, the Board noted the issuance of policy on implementing partner personnel costs in 2017 which addressed parts of administrative costs. The Board trusts UNHCR's Implementing Partner Management Service to regularly identify upcoming policy issues in relation to administrative costs and address them. The Board intends to monitor how field operations have applied this policy. Therefore, this part of the recommendation remains under implementation.</p>				
55 (Main)	<p>The Board recommends that management further develop the annual programme review process to build in a consistent framework to demonstrate the efficiency challenges to programme budgets and to record and summarize the key efficiency outcomes.</p> <p><u>Division / Service leading the process:</u></p> <p>Division of Financial and Administrative Management (DFAM)</p> <p>Division of Programme Support and Management (DPSM)</p> <p><u>BoA Assessment (April 2017)</u></p>	2014	1 st quarter 2017	3 rd quarter of 2017	UNHCR has taken action to further strengthen its analysis capacity by designing and implementing an improved analysis framework in the context of the annual programme review. While the Policy on the Resource Planning and Management is still under review, certain of the foreseen changes in regards to the annual planning review process have been already implemented in 2017. This includes modifications of the annual planning, review and approval processes to achieve improvements in the quality of the submissions and increased efficiency of the review and approval processes. The revised policy is currently under discussion by the Senior Executive Team for final deliberation and approval.

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
	The Board recognizes the progress made with the development of the draft Policy and Procedures for Resource Planning and Management (RPM). Although some of the changes foreseen in the draft RPM in regards to the Annual Programme Review (APR) process were implemented in 2017, the process was still on-going and therefore the Board could not yet review the full impact of the changes for the 2018 planning cycle. Thus, this recommendation is under implementation.				
59	<p>The Board recommends that UNHCR, within the scrutiny process, build in an assessment of country office variances to define metrics by which to assess country plans, including expenditure per refugee per programme, variance in budgetary requirements being unmet; and instances of underspend and overspend compared with outcomes achieved.</p> <p><u>Division / Service leading the process:</u> Division of Financial and Administrative Management (DFAM)</p> <p><u>BoA Assessment (April 2017)</u></p> <p>The Board notes the linkages to the recommendation in paragraph 55. However; since the 2018 planning process was still on-going, the Board could not yet review how assessment of country office variances was used for the 2018 planning cycle.</p> <p>This recommendation remains under implementation until the Board will be able to assess the finalization of the first implementation cycle under revised planning procedures.</p>	2014	1 st quarter 2017	3 rd quarter 2017	UNHCR has in place separate and complementary processes to review its budget. Costs are regularly and routinely reviewed when country plans are submitted on an annual basis to Headquarters. Cost per capita analysis is also performed when budget changes are requested, in order to analyse the impact of such changes. Instances of overspend and underspend in relation to the outcomes achieved are also reviewed, including the variance analysis on expenditures. In addition, reviews are done at different levels, i.e. at the level of an individual operation or at a thematic such as protection, regional level or multi-year programmes.

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
68 (Main)	<p>The Board recommends that UNHCR review the existing scrutiny process, as there is an opportunity to further challenge and document the cost-effectiveness of proposed interventions at the headquarters level. In doing so, UNHCR should review opportunities to include performance metrics which enable cost-effectiveness to be measured.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management (DPSM)</p> <p><u>BoA Assessment (April 2017)</u> The Board noted progress being made in connection with the establishment of the working group and the intention to develop guidance to assist operations in the review process regarding cost drivers. The recommendation is under implementation.</p>	2014	3 rd quarter 2017	1st quarter 2018	<p>UNHCR continues to improve in the area of efficiency. The established working group composed of representatives from relevant divisions is developing guidance for operations and headquarters to systematically be able to analyse and report on cost effectiveness and value for money practices.</p> <p>As part of this work, UNHCR will also address the need to develop guidance for identification and analysis of cost drivers in various fields of activity (education, health, etc.) and their impact on the value for money aspects.</p> <p>Additional information on this initiative are also included in the replies to recommendations 82 and 83 of BoA report for the year ended 31 December 2014 (see A/70/5/Add.6) and in paragraph 106 of 2015 report (A/71/5/Add.6).</p>
75	<p>The Board recommends that UNHCR standardize performance indicators, for example, by the maturity of the country's circumstances in delivering education services. In doing so, UNHCR should work closely with country offices to rationalize the selection of indicators and use only those deemed essential rather than being "nice to know".</p> <p><u>Division / Service leading the process:</u> Division of International Protection (DIP)</p>	2014	3 rd quarter 2017	<i>The Board assessed this recommendation as overtaken by events and closed it in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u> The Board noted the UNHCR instructions for reporting on 2016, Implementation in 2017 and Planning for 2018/19. These instructions ask operations to develop or update a protection and solutions strategy, which is supposed to outline a multi-year, multi-partner vision. They also contain a minimum indicator set for detention, education, SGBV prevention and response, and child protection monitoring activities.</p> <p>Moreover, UNHCR has launched a comprehensive revision of its RBM Framework. In its first phase, the latter</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
	Division of Programme Support and Management (DPSM)				will also deliver a new results framework structure and parameters guiding its content revision. The Board expects this new initiative to result in a new RBM framework which overtakes individual shortcomings of the current framework and, therefore, closes this recommendation as overtaken by events.
78	The Board recommends that, as part of the review of the global reporting framework, UNHCR include cluster themes as part of its reporting hierarchy. <u>Division / Service leading the process:</u> Division of Programme Support and Management (DPSM)	2014	UNHCR considers this recommendation as implemented.	<i>The Board assessed this recommendation as overtaken by events and closed it in April 2017.</i>	<u>BoA Assessment (April 2017)</u> The Board noted several initiatives that would lead to a new RBM Framework; among them being the New York Declaration, the Strategic Directions for 2017-2021 and the comprehensive RBM revision. Therefore, the Board closes this recommendation as overtaken by events.
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. <u>Division / Service leading the process:</u> Division of Programme Support and Management (DPSM) Division of International Protection (DIP)	2014	3 rd quarter 2017	1 st quarter 2018	While UNHCR's operations carefully review linkages between costs and outcomes, UNHCR is improving its approach in choosing the most effective combination of outputs to achieve maximum impact and ensuring that the identified outputs are executed in the most cost-efficient manner. Those aspects will be included in the deliberations of the working group referred to above, in the response to the recommendation in paragraph 68 of the report of the Board for the year ended 2014.

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board noted progress being made in connection with the establishment of the working group and the intention to develop guidance to assist operations in the review process regarding cost drivers. The recommendation is under implementation.</p>				
83	<p>The Board recommends that UNHCR headquarters issue central guidance to country teams on cost-effectiveness criteria in education services as an aid to decision-making and resource allocation in education programmes.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management (DPSM) Division of International Protection (DIP)</p> <p><u>BoA Assessment (April 2017)</u></p> <p>The Board noted progress being made in connection with the establishment of the working group and the intention to develop guidance to assist operations in the review process regarding cost-effectiveness. The Board has also taken notice of the fact that UNHCR seeks uniform general guidance rather than programme specific guidance that would address, e.g., education, health programmes etc. separately or specifically. The recommendation is considered to be under implementation.</p>	2014	3 rd quarter 2017	1 st quarter 2018	<p>As mentioned in response to the Recommendation 106 of 2015, the established working group composed of representatives from relevant divisions is developing guidance for operations and headquarters to systematically be able to analyse and report on cost effectiveness and value for money practices.</p> <p>As part of this work, UNHCR will also address the need to develop guidance for identification and analysis of cost drivers in various fields of activity (education, health, etc.) and their impact on the value for money aspects.</p>

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89 (Main)	<p>The Board recommends that, to be able to assess overall impact, UNHCR work towards collecting accurate data on retention and integration within national systems and define key performance metrics for all country offices.</p> <p><u>Division / Service leading the process:</u> Division of International Protection (DIP)</p>	2014	4 th quarter 2017	<i>The Board assessed this recommendation as overtaken by events and closed it in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board recognizes the activity carried out and notes UNHCR's instructions for reporting on 2016, implementation in 2017 and planning for 2018-2019. These instructions ask operations to develop or update a protection and solutions strategy, which are supposed to outline a multi-year, multi-partner vision. They also contain a minimum indicator set for detention, education, SGBV prevention and response, and child protection monitoring activities.</p> <p>Moreover, UNHCR has launched a comprehensive revision of its RBM Framework. In its first phase, the latter will also deliver a new results framework structure and parameters guiding its content revision. The Board expects this new initiative to result in a new RBM framework which overtakes individual shortcomings of the current framework and, therefore, closes this recommendation as overtaken by events.</p>
93 (Main)	<p>The Board recommends UNHCR include human resources matters in the agenda at senior management meetings, thereby giving them visibility in terms of gender composition, recruitment times for ongoing and completed cases and skills gaps. The UNHCR senior management team should review comparable workforce data, as presented by the Board in table II.11 and annex II, to determine its optimal use of resources.</p> <p><u>Division / Service leading the process:</u> Division of Human Resources Management (DHRM)</p>	2014	UNHCR considers this recommendation as implemented.	<i>The Board assessed this recommendation as implemented in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board has obtained meeting minutes from senior management committees proving that human resource topics were on the agenda of the committee on a regular basis. The Board noted that the dashboards which were developed by the Workforce Analysis and Business Intelligence Unit (WABI) of the Division of Human Resources Management over the past three years were of informative value for the preparation of such meetings and for the information of the senior management. The Board considers that this recommendation is now implemented.</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
100 (Main)	<p>The Board recommends that UNHCR identify the staff mix and capabilities that are required in the future, in order to plan for where the organization will be in the medium and long-term, and what its staffing needs will be. The human resources strategy should go some way towards supporting that aim. In addition, the workforce analysis and business intelligence unit should build up its understanding of the optimal composition of the workforce and the capabilities needed, in order to create a medium- and long-term staffing plan.</p> <p><u>Division / Service leading the process:</u> Division of Human Resources Management (DHRM)</p>	2014	UNHCR considered this recommendation as implemented.	<i>The Board assessed this recommendation as implemented in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board is encouraged by the work being done. Good progress was made with the launch of the People Strategy in December 2015 and the implementation status as documented in the implementation work plan 2016-2019. The Board noted progress being made with regard to the analysis of the status of the workforce. The analysis includes, inter alia, a demand assessment, enhancing supply in critical functional streams, and also provides guidance for discussions between the Division of Human Resource Management (DHRM), the Bureaux and other divisions. A Certification Programme for Senior Leadership and Management Positions is ongoing, which enables the evaluation of managerial and leadership skills required to assume higher level positions. Retirement schedules are closely monitored to facilitate timely succession plans. The Board expects DHRM to implement a regular update process of the analysis and closure of the identified gaps, if any.</p> <p>With the actions taken the Board considers the recommendation to be implemented.</p>
114 (and 113)	<p>There are a range of options that could support that, and the Board recommends that management consider:</p> <p>(a) Limiting the number of posts staff can apply for, which should help to reduce the delays in sifting applications;</p> <p>(b) Establishing a roster system so that posts can be classified against generic job profiles, as far as possible aligning capabilities to posts and thereby reducing the</p>	2014	2 nd quarter 2017	<i>The Board assessed part (a) and (d) of this recommendation as under implementation and the part (b) and (c) as implemented in April 2017.</i>	<p>UNHCR will be launching the new assignment policy by end of 3rd quarter, which will address part (a) of the recommendation.</p> <p>In connection with part (d) of the recommendation, non-rotation and function-specific rotation for certain positions are also being considered in the deliberations related to the establishment of the new rank-in-job assignment policy.</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
	<p>volume of applications and the need for suitable candidates to go through the entire recruitment process;</p> <p>(c) Setting targets for the number of staff in between assignments or beyond their assignment lengths; and</p> <p>(d) Whether certain core or technical specialized functions are exempt from the mobility model, depending upon operational need. That should then free up time for the human resources team to start thinking in a more strategic way about the needs of the business.</p> <p><u>Division / Service leading the process:</u> Division of Human Resources Management (DHRM)</p> <p><u>BoA Assessment (April 2017)</u> Concerning part a) of the recommendation, the Board recognizes the work being done and considers that good progress has been made. The Board will close this part of the recommendation when UNHCR finalizes the launch of the new assignment framework which is expected to take place during the summer 2017.</p> <p>Regarding part d) of this recommendation, the Board noted that the new assignment framework would include a rule on rotational, non-rotational and semi-rotational jobs. Until this part of the recommendation is also implemented, this recommendation is considered to be under implementation.</p>			<p>3rd quarter 2017 (for part a and d)</p>	<p><u>BoA Assessment (April 2017)</u> The Board noted the roster system in place. In addition, the number of staff between assignments is thoroughly monitored. Therefore, the Board considers part b) and c) of the recommendation as implemented.</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
45	<p>The Board recommends that UNHCR evaluate the costs and benefits of basing the regional bureau in Amman to determine whether any lessons can be learned for existing or future operations.</p> <p><u>Division / Service leading the process:</u> Organizational Development and Management Service (ODMS) MENA Bureau</p>	2013	UNHCR considers this recommendation as implemented.	<i>The Board assessed this recommendation as implemented in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board notes that the review of costs and benefits of basing the Regional Refugee Coordinator/Director of the Regional Bureau for the Middle East and North Africa (MENA) in Amman was conducted and its results were shared with the High Commissioner and the consultant who conducted the headquarters review. The headquarters review, among other things, analysed possibilities to decentralize the Regional Bureaux into their respective regions and provided recommendations on decentralizing Regional Bureaux. Thus, the Board considers this recommendation as implemented.</p>
50	<p>In view of the success of the initiative in the Syrian Arab Republic, the Board recommends that UNHCR explore the scope for wider use of online geographical information system such as Activity Info.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management (DPSM)</p>	2013	2 nd quarter 2017	<i>The Board assessed this recommendation as "overtaken by events" and closed it in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board noted the linkage between this recommendation and recommendation no 114 issued in 2010. The Board also noted that UNHCR finished the piloting of Activity Info (AI) in Libya and Egypt and that UNHCR decided not to roll out AI.</p> <p>The Board confirms that UNHCR found that AI did not offer the expected level of flexibility for it to be adopted as a corporate "field activity and results tracking" solution for management of implementing partners and direct implementation in UNHCR. UNHCR considers that AI may be useful in certain circumstances and for some operations but its limited functionality does not make it a reliable and comprehensive solution to respond to the needs of all UNHCR operations in terms of data collection, activity monitoring and reporting.</p>

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
					In addition, UNHCR decided to launch the "Results-Based Management Project" in January 2017. The goals of AI will be picked up in the new project. The Board expects this new initiative to result in a new RBM framework and a new tool solution. Therefore, the Board closes this recommendation as overtaken by events.
56 (Main)	<p>The Board, given the major scale of UNHCR Jordan cash programme and the plans to expand it to other countries, recommends that UNHCR commission an independent expert evaluation of the programme, with the aim of reporting before the end of 2014.</p> <p><u>Division / Service leading the process:</u> Evaluation Service (ES) Division of Programme Support and Management (DPSM) MENA Bureau</p> <p><u>BoA Assessment (April 2017)</u> The Board noted that the implementation of this recommendation was overdue for some time now. The terms of reference for the independent evaluation of the cash assistance programme in Jordan have not yet been finalized. However, the evaluation service expects that the tender for this evaluation will be launched at the end of May 2017. Therefore, this recommendation remains under implementation.</p>	2013	4 th quarter of 2017	4 th quarter of 2017	UNHCR has initially analysed the results of various studies conducted in relation to the cash-based initiatives in Jordan, in order to draw from their conclusions. Such studies included an independent evaluation on the organization's response to the refugee influx in Jordan and Lebanon, a study conducted by the Norwegian Refugee Council on cash-based distribution of non-food items in refugee camps in Jordan, a study by Oxfam on the impact of cash distributions on Syrian refugee households in host communities and informal settlements in Jordan and the UNHCR study on coping mechanisms among Syrian refugees in four countries in the region. Although rich in information, these studies did not provide the required insights to substitute an independent evaluation of the cash assistance programme in Jordan. Over the past few months, UNHCR Jordan has commissioned, along with UNICEF and in coordination with WFP, an independent study of the effects on refugees of the CBI programme in Jordan. This study examined the impact of cash-based assistance and was conducted by the Overseas Development Institute (ODI). As such, it covered many of the areas of inquiry under any evaluation, and, in the

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
					interest of cost-effectiveness, will not be replicated. The ODI study is being finalized in consultation with and support of the Evaluation Service of UNHCR. The Evaluation Service is therefore in the process of commissioning an independent evaluation synthesis of all existing studies, reviews, and impact assessments related to UNHCR CBI interventions in Jordan, which will be completed by the fourth quarter of 2017.
86	<p>The Board recommends that UNHCR issue central guidance to country teams on cost-effectiveness criteria in health services as an aid to decision-making and resource allocation in health programmes.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management (DPSM) – Public Health Section</p> <p><u>BoA Assessment (April 2017)</u> The Board noted progress being made in connection with the establishment of the working group and the intention to develop guidance to assist operations in the review process regarding cost-effectiveness. The Board has also taken notice of the fact that UNHCR seeks uniform general guidance rather than programme specific guidance that would address, e.g., education, health programmes etc. separately or specifically. The recommendation is considered to be under implementation.</p>	2013	4 th quarter of 2017	1 st quarter of 2018	UNHCR has established a working group to develop guidance for country teams on cost-effectiveness criteria as recommended by the Board, using published international data and best practices. In 2015, after a review of the draft guidelines prepared at that time, it was concluded that a more detailed financial analysis of all health programmes was required to address this recommendation. This analysis of the health expenditures was completed and the findings contributed to the finalization of an operational guidance note on public health and nutrition that will be incorporated in the revision of the programme manual.

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Estimated completion date per EC/68/SC/CRP.6 March 2017	Status and revised estimated time for completion per UNHCR	Actions intended to be taken to address the recommendation
105	<p>The Board recommends that UNHCR include in the new fleet management manual guidance on how to assess alternatives to the use of distant garages when remote servicing can result in excessive mileages, extended vehicle downtime and high transit costs. Guidance should include requirements for:</p> <p>(a) Periodic testing of local markets for the availability of closer commercial maintenance facilities of the requisite standard;</p> <p>(b) Periodic review of the scope for United Nations agencies, non-governmental organizations and implementing partners to procure maintenance collectively, to leverage greater bargaining power or attract reliable operators to open facilities nearby;</p> <p>(c) Consideration of maintenance of a stock of oil and filters at the field office level to enable the most basic (Category A) servicing to take place in the field.</p> <p><u>Division / Service leading the process:</u> Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) / Global Fleet Management (GFM) [Rec. 61 in acc. with Annex 1 of A/69/5/Add.6]</p> <p><u>BoA Assessment (April 2017)</u> The Board noted the progress being made with the maintenance and repair initiative. However, the envisaged implementation through a centralized function and through one global service provider appeared to be impractical. As a result, UNHCR now</p>	2012	2 nd quarter 2017	1 st quarter 2018	<p>In June 2015, UNHCR issued operational guidelines for the management and use of UNHCR vehicles, which address the requirements for adequate repair and maintenance. The approach of managing repair and maintenance of vehicles in UNHCR using one global service provider was assessed as impractical by the Board. UNHCR is considering the Board's observation in the formulation of its maintenance and repair strategy; hence UNHCR will consider a decentralized approach with emphasis on the quality control of local service providers. Between 2017 and 2019, UNHCR is planning to increase the coverage of the maintenance and repair scheme gradually so that by the end of 2019 the majority of UNHCR vehicles will be covered by the scheme.</p> <p>Additionally, UNHCR is collaborating with UNDP for a potential joint procurement of vehicle tires.</p>

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	considers a decentralized approach with a focus on the quality control of local service providers. An Administrative Instruction on maintenance and repair is scheduled to be prepared. The recommendation remains under implementation.				
114	<p>The Board recommends that UNHCR review the various approaches to project tracking across its network in order to identify best practice with wider applicability and assess compatibility with the corporate information technology strategy.</p> <p><u>Division / Service leading the process:</u> Division of Programme Support and Management (DPSM) – Programme Analysis and Support Section (PASS); Division of Information Systems and Telecoms (DIST)</p>	2010	<i>UNHCR requests this recommendation be combined with recommendation 50 issued in 2013.</i>	<i>The Board assessed this recommendation as overtaken by events and closed it in April 2017.</i>	<p><u>BoA Assessment (April 2017)</u></p> <p>The Board noted the linkage with recommendation no 50 issued in 2013. The Board also noted that UNHCR finished the piloting of Activity Info (AI) in Libya and Egypt and decided not to roll out AI.</p> <p>The Board confirms that UNHCR found that AI did not offer the expected level of flexibility for it to be adopted as a corporate “field activity and results tracking” solution for management of implementing partners and direct implementation in UNHCR. UNHCR considers that AI may be useful in certain circumstances and for some operations but its limited functionality does not make it a reliable and comprehensive solution to respond to the needs of all UNHCR operations in terms of data collection, activity monitoring and reporting.</p> <p>In addition, UNHCR decided to launch the “Results-Based Management Project” in January 2017. The goals of AI will be picked up in the new project.</p> <p>The Board expects this new initiative to result in a new RBM framework and a new tool solution. Therefore, the Board closes this recommendation as overtaken by events.</p>