

The main recommendations / key findings of the Board relate to the following areas: (a) **Implementing IPSAS**; (b) **Financial reporting**; (c) **Inventory management**; and (d) **Vehicle fleet management**. The main recommendations are in paragraphs 40; 43; 51; 57; 68; 93; and 103 (*in bold in the matrix*).

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| 26 | <p>The Board recommends that UNHCR review the level of assets currently held to ensure that they are not excessive in relation to foreseeable requirements.</p> <p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) with Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS)</p> | UNHCR considers this recommendation as implemented | <p>With the implementation of IPSAS, 2012 was the first year UNHCR had extensive information about its assets and liabilities. UNHCR comprehensively addressed this recommendation with a range of developed or enhanced tools.</p> <p>During 2013, monthly country financial reports (CFRs) were developed and are now distributed to all representatives and bureaux. The CFR is a tool for the representative as well as appropriate staff in the country office and bureau to monitor and review the level of assets at country level.</p> <p>Furthermore, UNHCR issues monthly total cash holdings reports to senior management. The Finance Investment and Strategic Committee meets on a semi-annual basis to review and validate investments. In addition, UNHCR's monthly financial management report at the corporate level has been further enhanced in 2013. It now provides more comprehensive information on assets, liabilities, revenues and expenses to facilitate better monitoring, analysis and decision making at the senior management level.</p> <p>Finally, UNHCR has conducted a review of specific assets as at 30 November 2013, in particular the levels of cash holdings, receivables, inventory and property, plant and equipment (PPE). Variances that have arisen during the review period have been analysed, concluding that the levels of these assets held at 30 November 2013 are not excessive in relation to UNHCR's current and foreseeable requirements. This review will be undertaken on a quarterly basis.</p> <p>UNHCR will continuously monitor the level of assets to ensure appropriate levels are maintained.</p> |
| 32 | <p>The Board recommends that UNHCR (a) review and challenge the business need for bank accounts with low levels of transactions; and (b) consider the rationale for maintaining local US dollar bank accounts, particularly where such transactions could be processed from Headquarters.</p> <p>Division / Service leading the process: DFAM</p> | 30 September 2014 | <p>With regard to part (a) of the recommendation, UNHCR has performed a further detailed review of UNHCR bank accounts with low level of transactions by validating and classifying them into distinct categories. The review confirmed that the basis for maintaining these bank accounts was the existence of several major specific requirements for UNHCR to deliver its global operations (e.g. customized collection accounts for private sector fund-raising, one-time deposit accounts for guarantees, particular repatriation cash assistance programmes, specific requirements for small operations).</p> <p>With regard to part (b) of the recommendation, UNHCR has implemented centralized payment capabilities, by routing payments from field locations through centralized headquarters bank accounts. United States dollar and Euro bank accounts are still required in some countries to</p> |

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| | | | <p>accommodate requirements of numerous types of payments derived from underlying policies in the areas of human resources (with regard to specific compensation and benefit payments) and travel (with regard to daily subsistence allowance payments that are disbursed within countries in hard currency). UNHCR's decentralized organizational structure and delivery model, together with these underlying policies, inherently require local capabilities for hard currency disbursements in United States dollar and Euro.</p> <p>UNHCR has engaged specialized consultants to conduct an in-depth assessment and review of the number of bank accounts required to deliver UNHCR's global operations and to issue recommendations where appropriate. The consultancy project began in December 2013. The findings and recommendations will assist with further re-engineering and streamlining of processes and work flows in cash management, payments and vendors, to be integrated into the upgraded enterprise resource planning system (MSRP).</p> |
| 38 | <p>The Board reiterates its previous recommendation that UNHCR:</p> <p>(a) implement appropriate high-level financial controls for the monitoring of activities in the field, including the standardization of control frameworks for similar types of transactions, and review its existing accountability structures to ensure that an appropriate internal controls framework exists and is in operation; and</p> <p>(b) benchmark its accountability structure against those of similar devolved organizations, working towards a framework that meets operational needs while enhancing accountability and control.</p> <p>Division / Service leading the process: DFAM</p> | 30 April 2014 | <p>UNHCR proceeded to review its framework of financial controls with the assistance of a consultant. Following the completion by the consultant of a comparison with and benchmarking against similar devolved organizations and a review of the existing controls within UNHCR, UNHCR has selected a model for an internal control framework considered suitable to enable it to effectively and efficiently develop and maintain systems of internal controls (i.e. COSO). Based on the chosen model, a framework on internal controls, with focus on financial controls, has been developed and is now in the final stages of clearance by senior management before being formally issued.</p> |
| 40 | <p>The Board recommends that UNHCR establish the required number of posts for suitably qualified personnel within its finance and project control functions in the field.</p> | UNHCR considers this recommendation implemented | <p>UNHCR agreed with this recommendation, but is constrained by the availability of resources. Effective 2013, the High Commissioner approved the creation of 50 finance, administrative/finance and project control positions to strengthen financial capacity in field operations. These positions were to be filled through a phased approach, taking into consideration the biennial cycle as well as</p> |

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| | <p>Division / Service leading the process: DFAM [Main recommendation]</p> | | <p>resource availability. Out of the 50 positions, 24 have effectively been established during 2013. The need for the pending positions remains; however, additional financial resources could not be provided during the 2014 budget planning process for the remaining positions.</p> |
| 43 | <p>The Board recommends that UNHCR review its current scheme for the delegation of authority in order to establish a consistent framework for authorizing the writing-off or disposal of assets.</p> <p>Division / Service leading the process: DFAM with DESS – SMLS [Main recommendation]</p> | <p>UNHCR considers this recommendation implemented</p> | <p>In July 2013, UNHCR issued revised rules and procedures for Asset Management Boards, including harmonized and consistent thresholds for authorizing the disposal of different types of assets. The delegation of authority for writing off monetary assets has also been revised and streamlined through new policy instructions and procedures, which were also issued in July 2013.</p> |
| 51 | <p>The Board recommends that UNHCR: (a) review its procedures for the management of inventory throughout the organization to ensure that they remain appropriate for the operating environments; (b) identify and address the reasons for the widespread non-compliance with current inventory procedures; and (c) develop and implement revised inventory procedures to ensure that physical inventory and the accounting records remain up to date and reliable.</p> <p>Division / Service leading the process: DESS – SMLS [Main recommendation]</p> | <p>UNHCR considers this recommendation as implemented</p> | <p>In 2013, UNHCR has introduced several measures to address the weaknesses identified in relation to warehouse and inventory management.</p> <p>Standard operating procedures (SOPs) for warehouse and inventory management were issued, defining and clarifying procedures and responsibilities for UNHCR offices, partners and commercial entities managing warehouses for UNHCR. The SOPs have been developed in consultation with field operations and address the issues previously identified by the Board.</p> <p>Five regional training events for UNHCR and partner staff with warehouse management functions were conducted during the fourth quarter of 2013, covering the SOPs on warehouse and inventory management and including practical exercises.</p> <p>In addition to the year-end stock count, monthly reconciliations between stock cards and accounting records, quarterly physical stock counts have been introduced. These counts were performed in 2013 and the field offices received a calendar for the monthly, quarterly and annual inventory verifications through an administrative instruction in January 2014.</p> |
| 53 | <p>The Board recommends that in order to maintain accurate inventory accounting records throughout the year, UNHCR implement a monthly or at least quarterly stocktaking regime, including a full reconciliation of its</p> | <p>UNHCR considers this recommendation as implemented</p> | <p>UNHCR has introduced monthly inventory reconciliations between stock cards and accounting records in 2013. In addition, quarterly physical stock counts of inventory have been introduced which will be conducted in addition to the year-end stock count. Field offices received a schedule for monthly, quarterly and annual inventory verifications through an administrative instruction in</p> |

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| | inventory with the accounting system. Division / Service leading the process: DESS – SMLS | | January 2014. |
| 55 | The Board recommends that UNHCR perform a review of low-value inventory holdings to ascertain whether there is a genuine business need to maintain them. Division / Service leading the process: DESS – SMLS | UNHCR considers this recommendation as implemented | The process for warehouse utilization has been revised, criteria for maintaining or closing a warehouse are in place and responsibilities in the review and closure process are defined. UNHCR is monitoring inventory holdings in its warehouse network on an ongoing basis. Holdings are based on and adjusted to operational requirements. In 2013, UNHCR conducted a review to identify warehouses that could be closed in order to reduce unnecessary stock and to enhance the warehouse network in strategic locations. As of December 2013, a total of 39 warehouses were closed, and several others have been identified for closure by mid-2014. |
| 57 | The Board recommends that UNHCR enhance its inventory management systems to support more informed replenishment decisions, including by alerting supply officers when inventory levels are below a designated minimum level and directing supply officers to the most efficient replenishment option. Division / Service leading the process: DESS – SMLS [Main recommendation] | 31 December 2014 | In order to comprehensively address this recommendation, UNHCR has developed new SOPs for planning supply needs of core relief items, including annual purchasing needs and replenishment procedures. These procedures have become a compulsory element of the UNHCR planning and budgeting process for 2014 and 2015. These new SOPs guide operations in assessing core relief items needs for the next period, establishing safety stock levels with a designated minimum level and a replenishment model for each warehouse worldwide. Replenishment can be done through either local procurement, global procurement at headquarters, stock transfers between local warehouses, or stock transfers from the network of global stock piles to the field offices. The new SOPs will identify the best and most efficient replenishment methods, staggering deliveries as needed and minimizing total delivery costs. While the processes and procedures are now defined, they will be applied for the first time during the planning for 2015 which will be completed by the end of 2014. |
| 59 | The Board recommends that UNHCR, in order to achieve more efficient use of resources, develop and regularly update an organizational inventory procurement plan that: (a) considers both local and centrally managed requirements for standard inventory | 31 December 2014 | UNHCR has developed comprehensive SOPs for supply chain planning, which have become a compulsory element of the UNHCR planning and budgeting process for 2014 and 2015. While the processes and procedures are now defined, they will be applied for the first time during the planning for 2015 which will be completed by the end of 2014. |

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| | <p>items; and (b) is based on past experience with demand and the most likely scenarios, while also maintaining the required level of buffer inventory.</p> <p>Division / Service leading the process: DESS – SMLS</p> | | |
| 64 | <p>The Board recommends that UNHCR develop an inventory performance report dashboard with measurable key performance indicators for management review on a monthly basis.</p> <p>Division / Service leading the process: DESS – SMLS</p> | UNHCR considers this recommendation as implemented | <p>UNHCR has introduced various reports to improve management information on inventory performance. This includes monthly reports on inventory reconciliations between stock cards and accounting records, as well as reports on the results of the quarterly physical inventory counts.</p> <p>In addition, UNHCR generates quarterly reports on the warehouse network optimization and reports on the status of emergency responses on an <i>ad hoc</i> basis.</p> <p>Furthermore, shipment tracking is performed on a monthly basis.</p> |
| 68 | <p>The Board recommends that UNHCR: (a) designate a senior risk officer with a clear mandate to implement the updated anti-fraud strategic framework; (b) perform a comprehensive fraud risk assessment to identify its main areas of risk exposure; and (c) define its tolerance for the different types of fraud risk identified.</p> <p>Division / Service leading the process: Executive Office, Enterprise Risk Management (ERM) [Main recommendation]</p> | 31 December 2014 | <p>As part of the enterprise risk management initiative, led by the Chief Risk Officer, country risk assessments are conducted to identify areas potentially prone to fraud. Context-specific fraud areas, their likelihood, impact and risk treatment (including any potential gaps) are being documented. The documented country-level fraud areas and determined risks are subsequently shared with the major risk owners (designated risk owners at field level and heads of divisions and services at headquarters) who would be accountable to ensure that risk prevention and treatment is in place.</p> <p>Organization-wide oversight for each risk area prone to fraud (finance, supply, refugee status determination, resettlement, cash assistance and others) will be maintained by relevant risk owners at headquarters. A process similar to country-level risk assessment will be applied for assessing fraud risks at individual headquarters units.</p> |
| 74 | <p>The Board recommends that UNHCR seek an appropriate comprehensive independent review of the investigation function of the Inspector General's Office, to include follow-up to the previous peer review recommendations and to benchmark its current practice against appropriate standards.</p> | 31 March 2014 | <p>A comprehensive review of the investigation function in the Office of the Inspector-General was carried out by the European Anti-Fraud Office (OLAF) in December 2013. The final report is expected by the end of March 2014.</p> |

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| | <p>Division / Service leading the process: Office of the Inspector General (IGO)</p> | | |
| 76 | <p>The Board recommends that UNHCR require country representatives to conduct fraud risks assessments in relation to all implementing partners as part of its overall risk-based approach.</p> <p>Division / Service leading the process: DFAM – Implementing Partnership Management Service (IPMS) (with IGO and other relevant divisions)</p> | 31 December 2014 | <p>As part of its risk-based approach to management of implementing partners, the revised standard format for project partnership agreements introduced integrated measures to enhance accountability and to prevent fraud, corruption and misconduct. In addition, a checklist on internal control maintained by partners has been introduced in project audit. The results are being analysed to assist in enhancing effective resource management.</p> <p>Furthermore, the risk-based approach to management of implementing partners includes methodologies for the assessment of fraud risks that can be brought on by various factors (partners, UNHCR and operating environment), appropriate internal controls for the prevention of fraud, and enhanced requirements of ethical conduct by partner personnel. UNHCR is in the process of developing a strategy for capacity development of UNHCR staff and partners (particularly those carrying out functions related to project control and programme management) on fraud prevention and detection and on enhanced verification of reports submitted by partners. Some 120 project control and programme officers have already been trained on project risk management in the last quarter of 2013.</p> <p>A regional investigation workshop for selected non-governmental organizations from Afghanistan and Pakistan was organized by UNHCR in October 2013. Trainers included the Head of the Investigation Service and one Senior Investigation Specialist. The workshop focused on: (i) the obligation for partners to investigate all allegations of misconduct relating to their staff; and (ii) practical tools to investigate such allegations. Similar regional workshops are planned for 2014 in Africa and the Middle East.</p> |
| 82 | <p>The Board recommends that UNHCR: (a) analyse biannual activity reports in conjunction with financial reports to monitor how costs relate to activities carried out and to better assess whether the implementing partner is on track to meet its targets or whether UNHCR need to intervene; and (b) more closely align instalment</p> | 31 December 2014 | <p>UNHCR will develop procedures and implement enhanced control mechanisms for installment payments to implementing partners in correlation with performance. Tools for analysing the implementation rate will also be put in place.</p> |

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| | <p>payments with the implementing partner's planned activities and service delivery to minimize inefficiencies or delays in programme delivery due to fluctuations in funding.</p> <p>Division / Service leading the process: DFAM – IPMS with relevant divisions</p> | | |
| 88 | <p>The Board recommends that UNHCR revise its chart of accounts to separate vehicle costs from other inputs, and that it clearly communicate this change through guidance and training of staff.</p> <p>Division / Service leading the process: DESS – SMLS / Global Fleet Management (GFM) in consultation with DFAM</p> | UNHCR considers this recommendation as implemented | As part of the Global Fleet Management (GFM) project, led by DESS in coordination with DFAM, the required accounts related to vehicle costs have been determined. The accounting procedures are being finalized and will be rolled out to relevant staff. |
| 89 | <p>The Board also recommends that UNHCR expedite its planned completion of IPSAS transitional arrangements to bring all vehicles onto the asset registers to better capture residual values and impairment.</p> <p>Division / Service leading the process: DESS – SMLS / GFM</p> | UNHCR considers this recommendation as implemented | <p>At the end of 2013, UNHCR's asset register contained all its property, plant and equipment (PPE). The accuracy of the data has been validated through the annual physical verification exercise for PPE.</p> <p>UNHCR is now considering recognizing all PPE in the 2013 financial statements, and is reviewing available options for asset recognition to expedite the planned completion of IPSAS transitional arrangements. In this context, disposal of fully depreciated motor vehicles will be monitored during the first quarter of 2014, and the status of progress will influence the manner in which UNHCR recognizes these zero net book value assets as at 31 December 2013.</p> |
| 93 | <p>The Board recommends that UNHCR: (a) compile a fleet management manual by the end of 2014, consolidating extant office memorandums and addressing key gaps in coverage, including the fleet management practices to be followed at the country level; and (b) establish a policy stating that country fleets exceeding 30 vehicles should be managed by staff qualified in the areas of logistics and fleet</p> | 31 December 2014 | As part of the GFM project, UNHCR will issue a comprehensive fleet management manual addressing gaps in coverage, which will include the requirement that vehicle fleets exceeding a determined size are managed by staff with appropriate qualifications. The first version of the manual is expected to be available by the end of 2014, and annual updates are foreseen. |

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| | <p>management.</p> <p>Division / Service leading the process: DESS – SMLS / GFM</p> <p>[Main recommendation]</p> | | |
| 94 | <p>The Board also recommends that UNHCR deploy a standard vehicle fuel consumption and maintenance cost analysis tool to all country offices by the end of 2013, in the form of either a global fleet management project input template or an offline spreadsheet.</p> <p>Division / Service leading the process: DESS – SMLS / GFM</p> | 31 December 2015 | <p>The fleet management software selected by UNHCR, FleetWave, will provide the functionality to track and analyse fuel consumption and maintenance costs. The customization of the fuel and maintenance module of FleetWave will be completed in 2014. The roll-out of FleetWave is expected to start in January 2015. In the meantime, UNHCR will develop an offline spreadsheet for the tracking of fuel and maintenance costs.</p> |
| 98 | <p>The Board recommends that the UNHCR Division of Emergency, Security and Supply establish sufficient capacity to manage the accumulated backlog of disposals, prioritizing disposal markets and country fleets with the highest likely resale values.</p> <p>Division / Service leading the process: DESS – SMLS / GFM</p> | UNHCR considers this recommendation as implemented | <p>The required processes for matching country fleets with operational needs are functional, staff capacity is available and responsibilities are defined.</p> <p>As part of the annual physical verification of PPE, UNHCR conducted additional control procedures to identify vehicles for disposal. The process of vehicle disposal was run effectively in 2013, and will continue.</p> <p>The continued disposal process of light vehicles older than five years and globally coordinated purchase of new vehicles is expected to result in a smaller fleet size while implementing the GFM project until 2018.</p> |
| 100 | <p>The Board recommends that in assuming the lead responsibility for vehicle acquisition and choices, the UNHCR Division of Emergency, Security and Supply (a) use data on UNHCR utilization by vehicle type to identify and withdraw underused models; and (b) set the objectives of reducing the number of models in the fleet and select standard models, taking into account cost-of-use data, availability criteria and the views of country</p> | UNHCR considers this recommendation as implemented | <p>As part of the GFM project, UNHCR issued an organization-wide vehicle catalogue in September 2013, with the aim of reducing and standardizing vehicle types and models. The development of the catalogue was based on feedback from operations.</p> <p>The nine models included in the catalogue consider benchmarks used in the humanitarian sector and – to some extent – in the private sector (i.e. mining industry). The catalogue will undergo a review on a yearly basis.</p> |

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| | <p>teams, particularly lead drivers.</p> <p>Division / Service leading the process: DESS – SMLS / GFM</p> | | |
| 103 | <p>The Board recommends that UNHCR maintain information on vehicle utilization levels across the country network to provide a basis for consideration of redeployment between country operations.</p> <p>Division / Service leading the process: DESS – SMLS / GFM</p> <p>[Main recommendation]</p> | <p>UNHCR considers this recommendation as implemented</p> | <p>As part of the GFM project, UNHCR is improving the recording of vehicle utilization levels across operations, through the installation of a vehicle tracking facility to allow for a comprehensive and systematic review of utilization levels.</p> <p>Starting from January 2014, every newly purchased light vehicle that operations use through the rental scheme, is equipped with such a tracking device. In addition, numerous other vehicles have been, or will soon be, retrofitted with tracking devices. With the completed renewal of the fleet within the following five years, all light vehicles will have tracking devices and it will be possible to analyse the utilization levels in any given operation.</p> <p>Meanwhile, support will be provided to country operations on a case-by-case basis to identify vehicles available for redeployment between country operations as needed and appropriate.</p> |
| 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</p> | <p>31 December 2016</p> | <p>UNHCR is pursuing a comprehensive approach to address this recommendation. The management of maintenance costs will be addressed in subsequent phases of the GFM project. The customization of the fleet management software to provide the required functionality will be completed in 2014. The definition of processes for the tracking, analysis and management of such costs and the roll-out of training across all offices will continue until 2016.</p> |

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| | (Category A) servicing to take place in the field. Division / Service leading the process: DESS – SMLS / GFM | | |
| 107 | The Board recommends that if the global fleet management project does not proceed according to timetable, UNHCR must evaluate its insurable risks and provide either a proper self-insurance fund or commercial insurance to meet them. Division / Service leading the process: DESS – SMLS / GFM | 31 March 2014 | A vehicle-related risk management and insurance model has been developed and will be introduced in the first quarter of 2014 subject to the conclusion of the procurement process for vehicle insurance. All vehicles that are operated by UNHCR must have adequate insurance coverage. As a result, field offices will be required to obtain local third-party liability insurance; gaps in such local insurance will be covered through a global commercial subsidiary or excess third-party insurance. Damage to or loss of UNHCR vehicles will be covered through a self-insurance scheme. |
| 109 | The Board recommends that as part of the global fleet management project, UNHCR develop a vehicle safety section within the fleet management manual (a) emphasizing the need for the proactive management of vehicle safety in the country offices; and (b) requiring the quarterly analysis of driver performance on the basis of satellite tracking data, such as excessive maximum and average speeds, excessive driving hours and vehicle use outside working hours. Division / Service leading the process: DESS – SMLS / GFM | 31 December 2014 | With regard to part (a) of the recommendation, UNHCR will include a section on vehicle safety in the fleet management manual. The development and completion of the fleet management manual is progressing according to the timetable and will be issued in 2014. With regard to part (b) of the recommendation, the vehicle tracking facility will allow monitoring of driver performance. UNHCR has begun equipping its vehicles with the tracking facility. In addition, all new vehicles will be purchased with the tracking facility, thus allowing a gradual increase in analysis of driver performance. Starting from January 2014, every newly purchased light vehicle that operations use through the rental scheme, is equipped with such a tracking device. In addition, numerous other vehicles have been, or will soon be, retrofitted with tracking devices. Successively, the coverage will increase and management will be able to effectively monitor driver performance. |
| 113 | The Board recommends that UNHCR consider the case for establishing central guidance for country teams on cost-effectiveness criteria in health services. The Board is willing to work with UNHCR to inform its consideration of how it might do this before committing to any particular measurement framework or approach. | 30 June 2014 | UNHCR takes note of this recommendation and will work with the Board to explore possible ways of providing central guidance to country operations, based on existing and universally agreed upon cost-effective health care interventions. Based on this, UNHCR will assess whether such a measurement framework or approach could be applied. |

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| | <p>Division / Service leading the process: DPSM – Public Health & HIV/AIDS Section</p> | | |
| 117 | <p>The Board recommends that UNHCR consider the wider application of its health scorecard system across the country network.</p> <p>Division / Service leading the process: DPSM – Public Health & HIV/AIDS Section</p> | UNHCR considers this recommendation as implemented | UNHCR has widened the application of its health scorecard system worldwide. In 2013, UNHCR has completed a total of 31 balanced scorecard assessments in nine countries. Further assessments will be conducted in 2014 in eight new countries. Countries that have been assessed will be encouraged to frequently repeat the process, especially where the quality of care has shown to be below standard. |