UNHCR
The UN Refugee Agency

MATRIX: Follow-up to the recommendations of the
United Nations Board of Auditors in its reports on
UNHCR's 2012 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

12 February 2015

Para.	UN Board of Auditors' recommendations (A/68/5/Add.5 for 2012, A/67/5/Add.5 for 2011, A/66/5/Add.5 for 2010)	Financial period first mentioned	Status (by UNHCR) and estimated time for completion	Actions intended to be taken to address the recommendation
Main recommendations				
107	The Board recommends that UNHCR, as a matter of urgency, establish a simple organization-wide risk management approach, building on existing reporting arrangements Division / Service leading the process: Executive Office, Enterprise Risk Management (ERM) *[Rec. 10 in acc. with Annex 1 of A/69/5/Add.6]*	2010	1st Quarter 2015	UNHCR appointed a full-time Chief Risk Officer in October 2013, tasked with the finalization of an enterprise risk management (ERM) framework and its formal organization-wide launch. A multi-functional project advisory group was created in 2013, and has been providing cross-functional advice on the ERM framework. The Policy for Enterprise Risk Management (ERM) (UNHCR/HCP/2014/7) was issued, effective from 1 August 2014. The accompanying Administrative Instruction and Procedures for implementation of ERM (UNHCR/AI/201/22) were also issued, effective from 22 December 2014. Both the policy and the administrative instruction will be reviewed before 30 June 2017, at which time establishing risk criteria will be considered based on risk data accumulated in the period 2014 to 2016. An e-learning course on ERM has been developed and was launched in December 2014. All field-based ERM focal points (except some of the focal points based in countries affected by the Ebola crisis) have been trained in two-day residential workshops. The first organization-wide risk assessment is on-going and is expected to be completed by 31 March 2015.
117	The Board recommends that UNHCR adopt a risk-based approach to managing partners on the basis of clearly defined requirements, objective and well-evidenced risk assessment of partners, and robust arrangements to monitor its consistent application by country offices. Division / Service leading the process: Division of Financial and Administrative Management – Implementing Partnership Management Service (IPMS) *[Rec. 12 in acc. with Annex 1 of A/69/5/Add.6]*	2010	UNHCR considers this recommendation as implemented	In 2011, UNHCR established a new Implementing Partnership Management Service (IPMS) within the Division of Financial and Administrative Management (DFAM), to centralize the coordination of issues related to implementing partnership management, including policies, methods and accountability. One of IPMS's main responsibilities is to lead the adoption of a risk-based approach to implementing partnership management and the development of an Enhanced Framework for Implementing with Partners. A phased multi-year work plan was put in place in 2011 for embedding risk management and enhancing controls into the Framework. Policies and procedures on the selection and retention of partners, as well as revised standard project partnership agreements have been issued in 2013 and are now applied organization-wide. Furthermore, guidance on procurement by partners with UNHCR funds was issued in 2014. A new approach towards risk-based audit of projects implemented through partners, including centralized procurement of qualified audit services, has been rolled out and is now being applied to the audit of 2014 projects. The new approach is expected to improve the assurance over the proper use of financial resources spent through partners and the quality of audits. It

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				will also enhance the efficiency and effectiveness of engagement of audit services. UNHCR considers this recommendation as implemented.
133	The Board recommends that, in developing its new management approach and to help improve consistency, UNHCR establish common checklists that can be issued to officers in the field to detail the partner visits they undertake. The checklists should emphasize the need for firm action by country offices to tackle partner underperformance, and should require full documentation of the action taken. This recommendation replaces the Board's previous recommendation. Division / Service leading the process: Division of Financial and Administrative Management – Implementing Partnership Management Service (IPMS) [Rec. 15 in acc. with Annex 1 of A/69/5/Add.6]	2010	1st Quarter 2015	A guidance note on risk-based project monitoring, verification and risk management has been developed and rolled out progressively in several countries during the last year. Further work is now conducted to integrate aspects from programme and protection monitoring which have impact on project monitoring and verification into this guidance. It is expected that the guidance will be finalized and issued by the end of the first quarter of 2015.
39	The Board recommends that UNHCR develop appropriate job descriptions and prioritizes the recruitment of suitably qualified personnel for appointment to the additional approved finance and project control posts as soon as practicable. 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. Division / Service leading the process: Division of Human Resources Management (DHRM) (also para. 40 from A/68/5 Add. 5 (2012)) [Rec. 21 in acc. with Annex 1 of A/69/5/Add.6]	2011	UNHCR considers this recommendation as implemented	Effective 2013, the High Commissioner approved the creation of 50 finance, administrative and project control positions to strengthen financial capacity in field operations. The job descriptions for these positions were revised and it was planned to fill them through a phased approach, taking into consideration the budgeting cycles and resource availability. In addition, since 2012, in order to strengthen the process of selection of suitable staff, UNHCR has introduced a system by which candidates to finance, administrative or project control professional positions are functionally assessed and cleared by the Division of Financial and Administrative Management. Furthermore, Administration/Finance was one of the five functional profiles created as part of UNHCR's Entry Level Humanitarian Professional (EHP) Programme launched in 2013. Out of the above-mentioned 50 positions, 24 positions were established during 2013. The remaining positions have been established in 2014 as part of UNHCR's Capacity Building Initiative (CBI). The CBI programme is under the purview of Talent Outreach and Acquisition Service (TOAS). The Joint Review Board (JRB) meeting reviewing the posts to be filled will take place in February 2015. TOAS is currently working on the

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				background documentation on the selection of the first CBI cohort, as requested by the JRB. Equally, the documentation for the launch of the EHP 2015 cohort is nearly ready and preparations for the processing of applications have been finalized. UNHCR considers this recommendation as implemented.
120	The Board recommends that UNHCR prioritize: a) improved recording on its enterprise resource planning system, MSRP, by local supply teams, or if this is not achieved, reversion by UNHCR to centralized shipment tracking, to provide a viable delivery time measure; b) comparability between the emergency and non-emergency delivery performance measures maintained by UNHCR; c) capturing aspects of professional competence within the staffing indicator maintained by UNHCR; d) cascading the corporate key performance indicators developed by UNHCR to form a basis for country-level reporting on supply performance. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) [Rec. 29 in acc. with Annex 1 of A/69/5/Add.6]	2011	UNHCR considers this recommendation as implemented (*Assessed by the Board as implemented in the Management Letter issued for 2014 interim audit*)	UNHCR has comprehensively addressed this recommendation regarding information management for supply. It has assigned a senior supply officer for the central tracking of shipments to prepare a monthly status report of outstanding shipments and follow-up on overdue shipments. This senior supply officer has developed Key Performance Indicators (KPIs) on the basis of which the performance of the four freight forwarders is measured. The results are discussed with the freight forwarders in regular meetings. Ad hoc reporting for emergency operations has been established to track relevant shipment data, such as estimated time of delivery, actual time of delivery and shipment costs. UNHCR has also introduced several measures to improve the professional competence of supply staff. This includes technical clearance of supply positions in the field by the heads of the Supply Management and Logistics Service and the Procurement Management and Contracting Service. In addition to the existing training courses on supply matters, new guidance on the subject has been prepared for staff in country operations. A robust database for reporting to senior management has been developed. Monthly reports are issued on the status of the operations' inventory controls, showing the timeliness and completeness of verifications as well as the number and type of inventory adjustments. Quarterly reports are issued on warehouse network optimization and shared with senior management of the regional bureaux. In addition, UNHCR issues monthly country financial reports to representatives which also contain key performance indicators on inventories, property, plant and equipment, and procurement.
138	The Board recommends that UNHCR (a) implement its plans to create reliable supplier performance information as quickly as possible, and (b) systematically use this information to manage supplier performance and	2011	UNHCR considers this recommendation	UNHCR is measuring supplier performance through quality monitoring, delivery performance and price compliance, in accordance with the terms agreed in frame agreements and other contractual instruments. Processes are in place to monitor as many contracts as possible, in particular high-value contractual agreements. Vendor evaluation

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	contracts, and make evidence-based framework awards. Division / Service leading the process: Division of Emergency, Security and Supply – Procurement Management and Contracting Service (PMCS) *[Rec. 33 in acc. with Annex 1 of A/69/5/Add.6]*		as implemented *(Assessed by the Board as implemented in the Management Letter issued for 2014 interim audit)*	forms have been developed for both goods and services and are available on UNHCR's Intranet. Systematic use of these evaluation forms by supply staff in the country operations is encouraged. In addition, further actions are being taken to improve supplier information: shipment dates have been included in purchase orders and will be tracked, and additional performance criteria and means to extract related data efficiently are under development. Supplier performance information will also be used to determine the allocation of order volumes to suppliers for new frame agreements.
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: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) *[Rec. 47 in acc. with Annex 1 of A/69/5/Add.6]*	2012	UNHCR considers this recommendation as implemented	In order to comprehensively address this recommendation, UNHCR developed new standard operating procedures (SOPs) in 2014 for planning supply needs of core relief items, including annual purchasing needs and replenishment procedures. These procedures became a compulsory element of the UNHCR planning and resource allocation process for the year 2015 and onwards. 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. UNHCR considers this recommendation as implemented.
68	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. Division / Service leading the process: Executive Office and Office of the Controller, DFAM *[Rec. 50 in acc. with Annex 1 of A/69/5/Add.6]*	2012	UNHCR considers recommendation 68(a) as implemented. Recommendation (b) & c) - 4th Quarter 2015	UNHCR issued a revised Strategic Framework for the Prevention of Fraud and Corruption in July 2013 to serve as a transparent and user-friendly reference for awareness, advocacy and implementation of preventive measures with an aim to minimize fraud and corruption within the organization. Under the sponsorship of the Deputy High Commissioner, the Controller has been tasked to take the lead to implement this Framework. In this respect, UNHCR has initiated a dedicated fraud and corruption prevention project. As part of this project, a cross-functional working group has been established, with broad representation from the field and Headquarters, to develop a comprehensive plan to improve existing measures and/or develop new procedures, where needed, and to increase fraud awareness within the organization. The outputs of this project are expected to be delivered progressively throughout 2015. It is also to be

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				noted that all country offices and entities at Headquarters were required to conduct a fraud-specific risk assessment in 2014, and the results of this assessment will inform the fraud prevention project. Fraud risks will continue to be included in the Corporate Risk Register as part of the ERM risk assessments.
93	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 management. Division / Service leading the process: Division of Emergency, Security and Supply – Supply Management Logistics Service / Global Fleet Management (GFM) *[Rec. 56 in acc. with Annex 1 of A/69/5/Add.6]*	2012	1ˢᵗ Quarter 2015	The Fleet Management Manual, which is at final draft stage, includes the requirement that vehicle fleets exceeding a determined size are managed by staff with appropriate qualifications. The Manual will be issued in the first quarter of 2015 and will subsequently be updated annually as applicable.

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Other recommendations				
104	The Board recommends that UNHCR re-establish and entrench the principles laid down in its own guidance by establishing at the country level a policy clearly specifying the circumstances in which country operations should normally commission programme and project evaluations, and requiring explicit planning and budgeting for evaluation during project design. Division / Service leading the process: Policy Development and Evaluation Service (PDES), in collaboration with the Division of Programme Support and Management (DPSM) *[Rec. 9 in acc. with Annex 1 of A/69/5/Add.6]*	2010	4th Quarter 2015	The implementation of this recommendation has been delayed by the revision of UNHCR's evaluation policy, a process which has now been largely completed. The revised evaluation policy includes provision for decentralized evaluation and envisages a division of labour with country offices taking responsibility primarily for project level evaluations. This will need to be accompanied by a normative and regulatory framework to be developed by the Policy Development and Evaluation Service (PDES). An appraisal of possible options that examines the experiences and practices of other comparable UN agencies with a decentralized evaluation function is foreseen for 2015. The modalities for planning and budgeting will be developed in close consultation with the Division of Programme Support and Management (DPSM).
114	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. Division / Service leading the process: Division of Programme Support and Management – Programme Analysis & Support Section (PASS) *[Rec. 11 in acc. with Annex 1 of A/69/5/Add.6]*	2010	UNHCR considers this recommendation as implemented	Given a number of difficulties encountered with the upgrade of UNHCR's result-based management tool (Focus Client), consultations are underway to examine whether alternative commercial software applications may provide a longer-term solution to meet the organizational management support currently provided by the Focus system. These discussions incorporate the dimension of enhancing operations' ability for project tracking. Operations in the Iraq and Syria situations are making use of ActivityInfo to support the coordination of contributions of the many partners who are engaged in the inter-agency regional response plan. The experiences from the approaches to project tracking in these operations (using ProjectInfo and ActivityInfo) are being examined in order to identify key lessons learned on how best to support the tracking of project performance and for broader applicability. Contact has also been made with the developers of ActivityInfo. However, UNHCR will not be introducing a new corporate system at this juncture but will rather ensure that lessons learned from its use will inform future system design.

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				UNHCR considers this recommendation as implemented.
46	The Board recommends that UNHCR: (a) implement appropriate high level financial controls for monitoring activities in the field and review its existing accountability structures to identify and ensure that an appropriate internal controls framework exists and is in operation; and (b) benchmark its accountability structure against similarly devolved organizations, working towards a framework that meets operational needs while enhancing accountability and control. Division / Service leading the process: Division of Financial and Administrative Management (also para. 38 from A/68/5 Add. 5 (2012)) *[Rec. 22 in acc. with Annex 1 of A/69/5/Add.6]*	2011	1st Quarter 2015	Following a review of existing controls and benchmarking against similar devolved organizations, done by a consultant, UNHCR has selected COSO as its model for an internal control framework, which is considered suitable to effectively and efficiently develop and maintain systems of internal controls. Based on COSO, a High Level Internal Control Framework paper focusing on financial controls has been developed and is now in the final stages of clearance by senior management before being formally issued.
130	The Board recommends that UNHCR investigate the potential to institute quantified analysis of warehouse requirements for all major non-food items and material deliveries in the pipeline in the MRSP financial management system. Division / Service leading the process: Division of Emergency, Security and Supply – Supply Management Logistics Service *[Rec. 31 in acc. with Annex 1 of A/69/5/Add.6]*	2011	UNHCR considers this recommendation as implemented *(Assessed by the Board as implemented in the Management Letter issued for 2014 interim audit)*	The management of warehouse capacity was enhanced, procedures have been revised, criteria to justify the need for maintaining a warehouse have been stipulated, and responsibilities have been defined. Instructions and procedures on warehouse network optimization were issued to representatives, regional bureaux and supply officers in the field during the second quarter of 2013. UNHCR has assigned a senior supply officer to analyze and monitor warehouse requirements in comparison to the existing warehouse network. Furthermore, UNHCR put in place an on-going process to review the warehouse networks by region or by country. Currently, UNHCR is analyzing whether the number of centrally managed warehouses can be increased.
142	The Board recommends that UNHCR avoid duplicated and divergent efforts by different country offices by,	2011	UNHCR considers this	UNHCR is measuring supplier performance through quality monitoring, delivery performance and price compliance, in accordance with the terms agreed in frame

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	(a) defining the information to be collated and retained for tracking supplier performance in terms of consignment delivery, to time, quality and completeness, and (b) developing an easy-to-use template for supply units to capture such data consistently. Division / Service leading the process: Division of Emergency, Security and Supply – Supply Management Logistics Service [Rec. 34 in acc. with Annex 1 of A/69/5/Add.6]		recommendation as implemented (Assessed by the Board as implemented in the Management Letter issued for 2014 interim audit)	agreements and other contractual instruments. Processes are in place to monitor as many contracts as possible, in particular high-value contractual agreements. Vendor evaluation forms have been developed for both goods and services and are available on UNHCR's Intranet. Systematic use of these evaluation forms by supply staff in the country operations is encouraged. However, the data for tracking supplier performance is currently captured in Excel. UNHCR will evaluate, as part of the upgrade of its ERP system, whether this or another tool can be better used to capture the data.
149	The Board recommends that UNHCR emphasize in its guidance to Supply Officers the underlying planning principle that the collective uncertainties of tendering, supplier performance, logistics, scope for government intervention, and involvement by multiple partners, will tend to extend practical lead times for medical supplies well beyond theoretical durations. In some cases this will demand earlier requisitioning. Division / Service leading the process: Division of Emergency, Security and Supply – Supply Management Logistics Service, in coordination with the Division of Programme Support and Management – Public Health Section, PMCS [Rec. 35 in acc. with Annex 1 of A/69/5/Add.6]	2011	UNHCR considers this recommendation as implemented (Assessed by the Board as implemented in the Management Letter issued for 2014 interim audit)	Comprehensive SOPs for supply/demand and replenishment planning have become a compulsory element of UNHCR's planning process. These SOPs are also applicable for the planning of medical supplies. A dedicated site on UNHCR's Intranet has been established, which includes instructions on medicine management. Public health officers have been trained in regional workshops on improved medicine management. UNHCR plans to provide a communication to supply officers in the field shortly, highlighting that the lead time for medical supplies should be no longer than four to six months.
155	The Board recommends that UNHCR amend its Supply Manual to require country supply teams to regularly market-test key locally-procured services to specific cycles.	2011	UNHCR considers this recommendation as implemented	UNHCR confirms that the requirement for market research is included in UNHCR's Manual in Chapter 8 on Supply Chain Management (Section 2-2-4). It stipulates that competitive bidding is required for procurement of all goods and services, whether in the field or at Headquarters. Competitive bidding must be done by public advertisement. This inherently addresses the Board's concerns on market testing. However, where

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[As at 01 February 2015]

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	Division / Service leading the process: Division of Emergency, Security and Supply – Supply Management Logistics Service *[Rec. 37 in acc. with Annex 1 of A/69/5/Add.6]*		*(Assessed by the Board as implemented in the Management Letter issued for 2014 interim audit)*	a frame agreement is in place, the pricing should be maintained in good faith throughout the duration of the frame agreement. Chapter 8 of the UNHCR Manual also determines the needs to establish procurement plans (Section 2-6-3), describing assumptions, decisions and justifications. The review of market conditions is one element of the procurement plan.
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 items; and (b) is based on past experience with demand and the most likely scenarios, while also maintaining the required level of buffer inventory. Division / Service leading the process: Division of Emergency, Security and Supply – Supply Management Logistics Service *[Rec. 48 in acc. with Annex 1 of A/69/5/Add.6]*	2012	UNHCR considers this recommendation as implemented	Comprehensive SOPs for supply chain planning have been developed and are now a compulsory element of the UNHCR planning and resource allocation process. The SOPs were integrated in the detailed planning instructions for 2015. UNHCR considers this recommendation as implemented.
76	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. Division / Service leading the process: Division of Financial and Administrative Management – Implementing Partnership Management Service (IPMS) (with IGO and other relevant divisions) *[Rec. 52 in acc. with Annex 1 of A/69/5/Add.6]*	2012	4th Quarter 2015	UNHCR issued a revised Strategic Framework for the Prevention of Fraud and Corruption in July 2013 to serve as a transparent and user-friendly reference for awareness, advocacy and implementation of preventive measures with an aim to minimize fraud and corruption within the organization. The Framework requires, among others, managers to perform a comprehensive fraud risk assessment, including of activities implemented through partners. In addition, UNHCR is developing a guidance note on project risk management, with further guidance on assessment (including fraud risks) for projects implemented by partners, the establishment of appropriate controls for the prevention of fraud and enhancing the requirements of ethical conduct by partner personnel. In a 2013 revision of the standard project partnership agreements, UNHCR

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				already inserted specific and strict clauses on anti-corruption and anti-fraud practices which, if not observed by the partners, may lead to the termination of the agreement. At the same time, UNHCR has initiated a project for enhancing the capacity of the organization for fraud prevention. A cross-functional working group has been established and will work towards developing and implementing a comprehensive plan to strengthen the internal controls in order to mitigate the fraud risk and to increase awareness and training of staff towards fraud prevention. The project will also tackle the aspects of fraud prevention in relation to implementing partners.
82	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 payments with the implementing partner's planned activities and service delivery to minimize inefficiencies or delays in programme delivery due to fluctuations in funding. Division / Service leading the process: Division of Financial and Administrative Management – Implementing Partnership Management Service (IPMS) with relevant divisions [Rec. 53 in acc. with Annex 1 of A/69/5/Add.6]	2012	UNHCR considers this recommendation as implemented	UNHCR has developed a new tool to manage payments to partners, in order to align such payments with the rate of implementation of the planned activities. In order to substantiate payments and link financial management to performance delivery, a new instruction was issued effective 1 January 2015, whereby it was requested to make the recording of the instalments at the "Output" level of project budget under the respective Project Partnership Agreement. In order to facilitate the recording of disbursements under the new procedure, the related applications in MSRP have been modified. A step-by-step guide on the new disbursement and recording process was provided to field offices. UNHCR considers this recommendation as implemented.
94	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.	2012	1st Quarter 2015	UNHCR is introducing fleet management software (FleetWave), which will, among others, provide the functionality to track and analyze fuel consumption and maintenance costs. The customization of the fuel and maintenance module of FleetWave is under way, and it is planned that the system will be put into production during the course of 2015. In the meantime, an offline solution is being introduced, as recommended by the Board. For this purpose, a spreadsheet has been developed and is being tested internally

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	Division / Service leading the process: Division of Emergency, Security and Supply – Supply Management Logistics Service / Global Fleet Management *[Rec. 57 in acc. with Annex 1 of A/69/5/Add.6]*			before it will be issued to the field for further testing. The final version for full field deployment will be ready in the first quarter of 2015. This tool will be issued in both English and French, and the translation was one of the factors having created a minor delay from the original schedule.
105	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: (a) Periodic testing of local markets for the availability of closer commercial maintenance facilities of the requisite standard; (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; (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. Division / Service leading the process: Division of Emergency, Security and Supply – Supply Management Logistics Service / Global Fleet Management	2012	4th Quarter 2016	To address this recommendation, UNHCR has drafted a Fleet Management Manual which will be issued in the first quarter of 2015. Subsequently, the management of maintenance and repair costs will be addressed in the following phase of the Global Fleet Management project, which started early 2015 and is expected to be completed by the end of 2016.

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	[Rec. 61 in acc. with Annex 1 of A/69/5/Add.6]			
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: Division of Emergency, Security and Supply – Supply Management Logistics Service / Global Fleet Management *[Rec. 62 in acc. with Annex 1 of A/69/5/Add.6]*	2012	4th Quarter 2015	The Fleet Management Manual, which is in development and will be issued in the first quarter of 2015, will include a section on vehicle safety. In addition, UNHCR has implemented tracking devices in all vehicles that are being rolled out under the Global Fleet Management (GFM) scheme to replace vehicles managed by the field. It is expected that the majority of UNHCR vehicles will be equipped with tracking devices by the end of 2015. All UNHCR vehicles will be covered under the GFM scheme by the end of 2018 and, therefore, equipped with these devices. As soon as a sufficient number of GFM vehicles with tracking devices are rolled out to a particular country office, the reports recommended by the Board will be available for that office. The policy on the Vehicle Tracking System (VTS) which covers safety aspects is included in the Fleet Management Manual. Recommendation 109(a) is in progress with the fleet management training that will be rolled out in 2015 and continue in 2016 and 2017.