MATRIX: Follow-up to the recommendations of the
United Nations Board of Auditors in its reports on
UNHCR's 2021 and previous years financial statements

This matrix has been prepared by the Office of the United Nations High Commissioner for Refugees for the United Nations Board of Auditors.
It is being shared with the Executive Committee of the High Commissioner's Programme for information purposes only.

UNHCR

August 2022

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

Financial period first mentioned	Para.	UN Board of Auditors' recommendations (A/77/5/Add.6 for 2021)	Estimated time for completion	Office responsible for leading the implementation process[1]	Actions intended to be taken to address the recommendation
2021	27	**The Board recommends that UNHCR follow up on the impact and costs of the decentralization and regionalization reform through completing a comprehensive evaluation to establish if the intended results foreseen in the 2019 framework decisions on decentralization and regionalization have been achieved.**	2nd quarter 2024	ES	A comprehensive evaluation of the decentralization and regionalization reform is included in the 2023-2024 work programme for the UNHCR Evaluation Service. As an interim stocktaking measure, a management advisory report commissioned by UNHCR with the United Nations Office of Internal Oversight Services was completed in October 2021.
2021	28	The Board recommends that UNHCR closely monitor the implementation of the strategic workforce planning methodology and its impact on the strengthening of country presences in view of the intended goals of the decentralization and regionalization reform.	4th quarter 2023	DHR DSPR	During the ongoing review of its 2023-2024 strategies and plans, UNHCR is assessing the costs and benefits of reallocation of various positions among Headquarters, bureaux and country operations in order to achieve optimal value added and to ensure managerial coherence.
2021	37	**The Board recommends that UNHCR summarize existing documents into one formal accountability framework that defines roles, authorities and accountabilities in the organization in a compulsory manner and that it includes reporting lines and authorities.**	4th quarter 2023	TCS	UNHCR has revised the roles, accountabilities and authorities for country offices and regional bureaux that were originally issued in 2019. Furthermore, specific roles, accountabilities and authorities were developed for headquarters divisions and entities. Informed by the ongoing review of accountability frameworks conducted by the Joint Inspection Unit, UNHCR will integrate roles, accountabilities and authorities, as well as other normative guidance into one framework that will constitute the formal accountability framework of the organization.
2021	44	The Board recommends that UNHCR strengthen the tracking and transparent follow-up of recommendations from advisory reports as well by including them in the existing internal tracking tools.	4th quarter 2022	IGO (SOS)	UNHCR has already established an automated overall tracking tool for recommendations from internal and external audit, evaluation service, and the Joint Inspection Unit. UNHCR will explore ways to strengthen the tracking and follow-up on advisory reports as well.

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[1] A list of abbreviations, including the full name of offices, that are used in this matrix is provided at the end of this document.

2021	74	**The Board recommends that UNHCR reshape its re-sults-based management guidance to ensure the in-tended reorientation of strategic planning and set a focus on the required mind-shift towards the in-tended added value of the new approach, the multi-year planning and the practical implementation of COMPASS.**	3rd quarter 2023	DSPR	UNHCR has designed and started a multi-year process for the full transformation envisioned with COMPASS, including the orientation towards multi-year strategic planning. Several measures have been put in place such as staggered roll-out plans, improvements to streamline the guidance for 2022, im-provements in the planning processes and further support to country operations to strengthen the quality of their plans, in-cluding enhanced training. Guidance will continue to be devel-oped and readjusted based on feedback received in the first two years of implementation, with emphasis on processes and sys-tems and with the aim to further encourage the operations to develop their strategies from a multi-year perspective. The guidance will be included in the programme handbook which is currently under development.
2021	85	**The Board recommends that UNHCR complement the COMPASS tool with enhanced reporting func-tionalities based on identified needs of the users.**	1st quarter 2023	DSPR	UNHCR is developing reporting functionalities which include a business intelligence tool that will allow both global and de-tailed COMPASS data analysis, as well as the creation of cus-tom connected reports for specific needs. It is expected to be available in early 2023.
2021	87	The Board recommends that UNHCR further enhance the user-friendliness, functionalities and operational ca-pabilities of the COMPASS tool.	3rd quarter 2023	DSPR	UNHCR has been improving and enhancing the COMPASS tool, particularly taking into account the lessons learned as col-lected through a global survey and workshops held in 2021. These allowed it to capture end-user feedback and identify ar-eas of improvements which were mainly focused on perfor-mance, stability, user experience and reporting capabilities. During the first quarter of 2022, in the key areas of budgeting and results chains management, user friendliness improve-ments have been implemented with positive feedback from the end-user community, while functional and reporting improve-ment in the position management functionality is expected to be available in fourth quarter of 2022. Remaining enhance-ments are included in the scope of work of the COMPASS re-alignment project and are planned to be completed by the third quarter of 2023.
2021	97	The Board recommends that UNHCR enhance the com-munication and strengthen the capacities related to the	3rd quarter 2023	DSPR	UNHCR has made dedicated efforts to strengthen M&E capac-ities and coherence, including through a dedicated M&E work-shop with regional M&E colleagues in June 2022 and dedicated

		monitoring and evaluation concept under the new results-based management approach and ensure organization-wide coherence.			M&E training webinars as well as through the expansion of the monitoring community of practice, which includes colleagues from field operations, regional bureaux and headquarters divisions and entities. These efforts aim to provide an easily accessible platform for the exchange of good practices and useful resources. UNHCR plans to continue strengthening M&E capacities and achieve coherence by including guidance and tools on monitoring and evaluation aspects in the future revision of the programme manual.
2021	101	The Board recommends that UNHCR streamline the measurement of programme results by interconnecting sectoral information available in other systems such as CashAssist, PROMS to feed into COMPASS, the new results-based management tool.	3rd quarter 2023	DSPR GDS	In coordination with the Global Data Service and under the oversight of the Senior Data Advisory Board, UNHCR is implementing its Data Transformation Strategy. This will consolidate programmatic and operational data from different systems and applications, including PROMS and CashAssist, for the purpose of cross-sectoral analysis and reporting. The availability of such consolidated data will assist in streamlining the measurement of programme results required by this recommendation.
2021	111	The Board recommends that UNHCR prioritize the use of core impact and outcome indicators and encourage appropriate use of good practice and user-defined indicators to ensure coherent and aggregable reporting.	4th quarter 2023	DSPR	UNHCR is in the process of monitoring the use of good practice and user-defined indicators to understand how this flexibility has been utilized, recognizing that this was a key requirement coming from field operations at the time when the new results-based management system was developed. The lessons learned will feed into the organizational efforts to enhance the management of indicators and will be captured in the Programme Handbook.
2021	112	The Board recommends that UNHCR continue to review and monitor the selection and use of output indicators, with a view to consider developing a subset of relevant output indicators for global aggregation and reporting.	4th quarter 2023	DSPR	UNHCR will monitor the selection and use of output indicators as part of the review of good practices and user-defined indicators (as indicated in the response to paragraph 111 above), and will explore options for aggregating and reporting on a small set of output indicators at the global level. It is further intended that details on such output indicators will be reflected in the Programme Handbook.
2021	117	The Board recommends that UNHCR carefully review the comparability of indicators that are intended for global presentation and ensure the availability of baseline data.	2nd quarter 2023	DSPR	To ensure comparability of core indicator data, UNHCR will make efforts to ensure that context-specific issues are appropriately taken into consideration. UNHCR is reviewing the availability of base-

					ability of baseline data for the core indicators with the understanding that while core indicators come with a defined methodology, each operation specifies the means of verification in their M&E plan based on their local context.
2021	136	**The Board recommends that UNHCR carefully review the interdependencies of upcoming projects and intended go-live dates to avoid additional, unnecessary integration and realignment costs and report on the cost-efficiency to its governing bodies in case of further delays and changes.**	2nd quarter 2023	BTP (PgMO)	The budget performance of the business transformation programme and other various elements, including monitoring of costs and the go-live dates, are being reviewed during monthly project management meetings and that of the Project Executive Committee. UNHCR will continue to undertake regular reviews examining the interdependencies between systems and report on any significant deviations.
2021	146	The Board recommends that UNHCR establish a comprehensive accounting policy and guidance on the accounting treatment of its cloud-based technologies and business transformation programme-related transactions that consider the above-mentioned criteria.	4th quarter 2022	DFAM (PACS)	UNHCR already has in place a policy on intangible assets and is in the process of revising this policy to include more specific information regarding the cloud technologies. In the interim, UNHCR has developed a decision tree to assist in the identification of those cases where cloud-based technology was used and where capitalization might be required.
2021	161	The Board recommends that UNHCR enhance and strengthen its cost controlling of the business transformation programme-related expenditures by ensuring clear instructions and criteria for the use of unique identifiers in the enterprise resource planning system.	4th quarter 2022	BTP (PgMO) DESS	UNHCR has put in place mechanisms for properly tracking and monitoring of all programme-related costs per cost centre and per project, and will continue to ensure that the item unique identifiers are consistently and correctly used.
2021	162	The Board recommends that UNHCR review its business transformation programme-related expenses against the newly established policy and guidance and ensure that items that meet the definition of an intangible asset are capitalized in future accounting cycles.	4th quarter 2022	DFAM (AFS) BTP (PgMO)	UNHCR will continue to ensure that programme costs are capitalized appropriately in accordance with the policy on intangible assets. The actions taken to address the recommendation in the paragraph 217 below will also contribute to the implementation of this recommendation.
2021	173	**The Board recommends that UNHCR ensure that the requirements of the Committee on Contracts for up-front and complete supporting documentation are fulfilled in cases of extension of frame agreements that are outdated in terms of content or age when procuring additional services without going through tendering.**	Implemented	DESS	UNHCR has put in place the practice whereby frame agreements are not extended beyond five years. However, there are situations in which extensions are justified, such as when using monopoly vendors where frame agreements tend to be consistently renewed.

2021	181	The Board recommends that UNHCR enhance its centralized warehouse processes by including a standardized escalation process in cases where warehouses receive repeated red ratings for their overall warehouse management.	4th quarter 2022	DESS	UNHCR has put in place monitoring indicators in the form of dashboards and maintains regular communications with the regional supply officers who in turn coordinate with the country operations to identify and implement corrective measures. UNHCR will further put in place various escalation mechanisms for those countries flagged through the dashboards.
2021	190	The Board recommends that UNHCR improve the item catalogue for operations and enable them to select appropriate item identifiers for different types of inventory to reflect the accurate value of inventory on hand and of distribution expenses.	4th quarter 2022	DESS	UNHCR will address the recommendation by configuring its new cloud ERP system to include clear categories of various specific items, thus aiming to minimize the use of generic items. In the interim, UNHCR will issue an official internal communication requesting buyers to exercise additional care in selecting the most appropriate item identifiers.
2021	197	The Board recommends that UNHCR issue an official corporate guidance to clarify the accounting approach for items with the initial intention of transfer of ownership and the types of documents considered sufficient and necessary to evidence a transfer of ownership in various situations.	4th quarter 2022	DFAM (AFM/AFS)	UNHCR will issue further instructions to clarify the accounting approach and the types of documents necessary and suitable to evidence the transfer of ownership of assets.
2021	208	The Board recommends that UNHCR improve its mechanisms for the tracking of large orders of information technology-related serially tracked items in the new enterprise resource planning system and strengthen the compliance of field operations with the policy on serially tracked items.	4th quarter 2023	DIST DFAM	UNHCR made a large procurement of equipment in response to the teleworking needs during the COVID-19 pandemic. The impact of the pandemic on the global supply chain and restrictions imposed by various countries contributed to the delays in receiving the goods from the manufacturers and further distributing them to various field locations. Due to the remote working mode, the availability of receiving staff in field locations was also limited. UNHCR is exploring ways to design an improved system for the tracking of assets (including the serially tracked items) in the upcoming new cloud ERP system.
2021	217	The Board reiterates its recommendation that UNHCR ensure that the cost components of intangible assets are separately identifiable to enable the separate capitalization of intangibles where appropriate and feasible and as required by IPSAS (A/76/5/Add.6., chap. II, para. 163).	4th quarter 2022	BTP (PgMO) DIST DFAM	UNHCR has already established a procedure that ensures cost of intangible assets are separately identified to enable separate capitalization of intangible assets under the requirements of IPSAS. UNHCR will ensure that the project managers consistently review the project activities based on the decision tree provided by the DFAM to ensure better identification and reporting of various components of intangible assets.

2021	224	**The Board recommends that UNHCR incorporate an explicit confirmation request in the year-end closure reporting by which private sector partnership offices that carry-out local fundraising are requested to confirm to the Division of External Relations the existence or non-existence of donor contribution agreements and pledges signed at local level.**	4ᵗʰ quarter 2022	DER (PSP)	UNHCR will include an additional confirmation request in the year-end closure instructions to be disseminated to field offices, asking those offices which have conducted fundraising activities, particularly with the private sector, to confirm that all agreements and pledges signed at the local level have been duly communicated to headquarters and recorded in the integrated system.
2021	234	The Board recommends that UNHCR accelerate its separation process to minimize the number of cases that last beyond the turn of the year.	4ᵗʰ quarter 2022	DHR	During the forthcoming digital human resources trainings for the human resources administrators to be held across the UNHCR offices worldwide, DHR will highlight those areas where timeliness of human resources actions could be enhanced.
2021	235	The Board recommends that UNHCR ensure the timely recognition of special post allowances and salary increases after promotion to higher staff categories in the new enterprise resource planning system.	4ᵗʰ quarter 2022	DHR	During the forthcoming digital human resources trainings for the human resources administrators to be held across the UNHCR offices worldwide, DHR will highlight those areas where timeliness of human resources actions could be enhanced.
2021	241	The Board recommends that UNHCR ensure the recording of salary payments in the appropriate financial period by integrating all other payroll elements in the global payroll subledger of the new enterprise resource planning system to avoid staff-related journal entries on general ledger accounts.	2ⁿᵈ quarter 2023	DHR	UNHCR is currently in the process of migrating to a new ERP system which will integrate all payroll accounting procedures into the subledger and will enhance the automation of the payroll journal entries that are currently posted manually. This future automated process would further support the recording of salary payments in the appropriate financial period by enhancing the accuracy and completeness of the year-end accruals in connection with the payroll elements.
2021	247	The Board recommends that UNHCR ensure that the automated feature to retroactively amend salary computations is also available in the new enterprise resource planning system to mitigate the risk of manual errors.	2ⁿᵈ quarter 2023	DHR	UNHCR is migrating to a new ERP system. The new system offers the opportunity to integrate all payroll accounting procedures, including the automation of retroactive calculations in the payroll subledger and enhance the automation of the payroll journal entries that are currently posted manually. It is therefore expected that the risk of manual errors will be significantly mitigated through these enhanced features.
2021	255	The Board recommends that UNHCR ensure that payslips state the date of issuance to enhance transparency.	4ᵗʰ quarter 2022	DHR	UNHCR will design the new digital human resources system to display the date of issuance on the payslips.
2021	259	The Board recommends that UNHCR provide up-to-date information in its Staff Administration and Management Manual and future manuals or systems.	4ᵗʰ quarter 2022	DHR	As UNHCR is implementing the new cloud ERP for human resources management (digital human resources) scheduled to go live in the last quarter of 2022, the Staff Administration and Management Manual in its current form will cease to exist.

					Several standard operating procedures and job aids summarizing the new human resources policy and processes, along with new or revised administrative instructions, will be available in the digital human resources, replacing the Staff Administration and Management Manual.
2021	273	The Board recommends that UNHCR improve its data sources for the reporting of staff in between assignments and use the valid data from the payroll system as an information basis.	4th quarter 2022	DHR	UNHCR will take measures to streamline the data sources for staff in between assignments and would present information in a manner that addresses the needs of various target audiences.
2021	274	The Board recommends that UNHCR review its existing provisions and the current practice regarding the salary parts that are paid to staff on special leave with full pay.	4th quarter 2022	DHR	UNHCR processes salary and allowances in accordance with rules applicable to salary and entitlements to staff on special leave with full pay. To ensure that the correct entitlements are included in the calculation, a guidance document will be released on the administration of staff in between assignments, also covering salary computation of staff on special leave with full pay.
2021	280	The Board recommends that UNHCR establish a clear decision on the transfer of legacy insurance reserves to the global fleet's Self-Financing Activities Fund and review the level of insurance rates levied by the Fund.	4th quarter 2022	DFAM (AFMS)	UNHCR is working to establish a framework on how the insurance reserves established in relation to the global fleet management would be transferred to the new self-financing activities fund.
2021	286	**The Board recommends that UNHCR update its financial risk management strategy and guidelines, conduct updates on a regular basis, and specify in the guidelines how UNHCR assesses, monitors and mitigates the credit, liquidity and market risks (in particular currency and interest risks) at the individual and portfolio level.**	1st quarter 2023	DFAM (Treasury/AFS)	UNHCR will holistically update the strategy and guidelines regarding core treasury management (liquidity, foreign exchange, investments) as well as its related treasury risk management, methodologies and assessment.
2021	294	**The Board recommends that UNHCR design additional automated key performance indicators that can be objectively calculated on the basis of data recorded in the new enterprise resource planning system and that complement the information used in generating the statement of internal control.**	3rd quarter 2023	DFAM (SAS)	UNHCR will identify performance indicators that can be calculated based on data recorded in the system and that can be relevant in assessing the functioning of various controls. These indicators will be used to complement the information collected through the self-certified internal control questionnaire as part of the process to prepare the statement of internal control.
2021	306	The Board recommends that UNHCR ensure that country operations finalize partnership agreements prior to the project start.	3rd quarter 2023	DSPR	UNHCR will address this recommendation by including clarifying guidance in the administrative instruction on "get results" due to be promulgated in third quarter 2022. Out of operational necessity, it may not be possible to finalize all agreements prior

					to the implementation start date. The instruction will require that any such exceptional circumstances be duly documented by the relevant operation.
2021	310	The Board recommends that UNHCR review the accounting process of implementing partners with regard to an automation and simplification that makes manual intervention almost redundant in the new enterprise resource planning system.	1st quarter 2024	DSPR	UNHCR is implementing the PROMS project that is expected to automate the main partnership management processes and reduce the manual intervention in the posting of financial transactions.
2021	318	**The Board recommends that UNHCR strengthen the link between performance review and release of additional instalment payments and enable the documentation of the review in the upcoming software solution.**	1st quarter 2024	DSPR	UNHCR has been improving the link between performance review and financial verification leading to requests for new instalments. The process of requesting instalments is intended to be automated within the PROMS project. It is expected that this automation will contribute to significantly enhancing partnership management in this area.
2021	322	The Board recommends that UNHCR use the tools available to take further steps to improve compliance with its deadlines with regard to partner financial reports.	1st quarter 2024	DSPR	UNHCR will automate the process of submission of the partner financial reports within the PROMS project. This automation is expected to enhance the compliance with the requirements for the timely submission and revision of the partner financial reports.
2021	327	The Board recommends that UNHCR ensure that no partnership agreement is signed if a partner's separate bank account is non-existent or in cases where pooled accounts are used, that partners are required to enable UNHCR access to the banking information in the same manner as is done for a separate project bank account and that affected transactions can be identified in a reasonable time.	3rd quarter 2022	DSPR	UNHCR's partnership agreements stipulate that the use of pooled bank accounts (where the account receives funds from other, non-UNHCR sources) would be possible provided that the partner has in place mechanisms to ensure that contribution accounting is transparent, traceable and auditable for each transaction and accessible to UNHCR and any other entity duly authorized by UNHCR. UNHCR was aware of a few cases in which partners who used pooled bank accounts were unable or unwilling to initially provide access to the pooled bank statements, but these cases were exceptions. UNHCR assessed related risks as manageable and has addressed this point in the administrative instruction on "get results" to be promulgated in third quarter of 2022.
2021	333	**The Board recommends that UNHCR review the nature of agreements with implementing partners to identify those agreements that do not fit into the cat-**	1st quarter 2023	DFAM (AFS) DSPR	UNHCR will reassess its accounting for the expenses of the various types of implementing partners and suppliers, once the applicable IPSAS standard that is currently under discussion will be formally issued.

		egory of implementing partner expenditures and re-categorize those expenditures to categories that suit the substance of the services received.			
2021	347	**The Board recommends that UNHCR expand its guidance on designing field presences by including recommended benchmarks and parameters for determining minimum required staffing levels of cash-based intervention programmes.**	4th quarter 2022	DHR DRS	Information on the functions related to cash-based intervention programmes, which are required at the field level, will be elaborated upon in the revision of the handbook for designing field presences to be issued by the DHR. UNHCR will continue to determine the grades of positions using the International Civil Service Commission master standard methodology when evaluating and classifying job descriptions.
2021	356	The Board recommends that UNHCR put a stronger emphasis on the documented inclusion of exit strategies with regard to cash-based intervention programming wherever feasible in view of the operational context.	4th quarter 2022	DRS	UNHCR will add a section on potential exit strategies in the updated standard operating procedures on cash-based interventions, taking into account the complexities, specificities and feasibility of each unique context.
2021	363	The Board recommends that UNHCR summarize lessons learned from the exit of cash-based intervention programmes and the handover of such programmes to make best use for subsequent exit scenarios.	4th quarter 2022	DRS	UNHCR will summarize the lessons learned from the recent experience, emphasizing that such handovers would remain highly context specific, as they are generally tied to the host countries policies, regulatory frameworks, the capacities of national social protection programmes and financial resources available, among others.
2021	370	The Board recommends that UNHCR continue to further expand the year-to-year trend analysis in post-distribution dashboards and reports where relevant.	3rd quarter 2022	DRS	UNHCR will continue to analyse trends, including the possibility to run year-to-year comparison among countries in the post distribution monitoring dashboard, while recognizing that a comparison may not always be relevant as the programme and contextual characteristics might significantly vary from year to year and from a geographical location to another.
2021	375	The Board recommends that UNHCR finalize and publish the updated chapter 8 of the UNHCR manual, on supply management, to ensure consistency with the UNHCR procurement rules and regulations.	1st quarter 2023	DESS	UNHCR is well advanced in the process of drafting an updated chapter 8. The procurement part of the chapter is expected to be released by the third quarter of 2022, the supply orchestration part by the end of 2022, and the logistics and inventory part by the end of the first quarter of 2023.
2021	380	The Board recommends that UNHCR update and aggregate its existing policies and guidelines regarding the monitoring, documentation and accounting of construction projects to achieve an institutionalized use of templates and status reports.	3rd quarter 2023	DSPR	While guidance related to construction projects is currently available in scattered documents, UNHCR is planning to capture all of this in a consolidated manner as part of the new Programme Handbook that is currently under development. It is expected that this consolidated guidance will contribute to an

					improved consistency and harmonization of practices for re-cording and monitoring the construction in progress across the field operations.
2021	386	The Board recommends that UNHCR track and consol-idate the expenditures for consultancies engaged in an advisory or consultative capacity and stresses the need to review the categorization of its item identifiers and relevant item descriptions.	1st quarter 2023	DESS	UNHCR will review the categorization and description of item identifications in the new cloud ERP system implementation.
2021	395	**The Board reiterates its recommendation that UN-HCR establish an overarching strategy for work-force planning purposes (A/76/5/Add.6, chap. II, para. 288) and emphasizes that the strategy frame-work should outline how trends could be assessed.**	4th quarter 2024	DHR	UNHCR piloted its workforce planning approach during 2021-2022, with some key functions and offices. It plans to adjust the approach, where required, and roll it out in 2023. This will in-form and constitute an important element of the larger work-force planning framework.
2021	401	The Board reiterates its recommendation that UNHCR develop and release staffing review toolkits (A/76/5/Add.6, chap. II, para. 296) and stresses that these toolkits should include indicators for benchmarks following the eight functional areas to quantify staffing needs.	4th quarter 2023	DHR	UNHCR has already designed and communicated widely its own functional benchmarks. UNHCR will further work to de-velop a comprehensive and holistic set of functional bench-marks that would take into account different operation types and contexts.
2021	405	**The Board recommends that UNHCR examine whether to establish sample performance indicators that could be used for monitoring purposes and adapted to the staffing needs of each operation.**	4th quarter 2022	DHR DSPR	UNHCR will establish sample key performance indicators to help operations monitor the implementation of their human re-sources action plans. UNHCR has made efforts to strengthen its monitoring and evaluation capacities and coherence, includ-ing through a dedicated regional monitoring and evaluation workshop in June 2022, monitoring and evaluation training webinars and the expansion of the monitoring community of practice to include colleagues from field operations, regional bureaux, and headquarters divisions and entities.
2021	410	The Board recommends that UNHCR reconsider the methodology for determining the right size of the human resources teams in operations.	2nd quarter 2023	DHR	UNHCR will review its approach regarding the sizing of human resources teams in light of the observations in the audit report.
2021	417	The Board recommends that UNHCR review how the plan access control system roles are attributed to func-tional roles in UNHCR to encourage more participation and inputs and ultimately optimize the quality of the in-formation entered in COMPASS.	3rd quarter 2023	DHR DSPR	UNHCR will review those plan access control roles that relate to the human resources partner functions and will determine whether and which updates need to be made in COMPASS.

| 2021 | 418 | The Board recommends that UNHCR strengthen the role of human resources partners and make their participation in the budget and annual programme review process more prominent. | 3rd quarter 2023 | DHR

DSPR | UNHCR is building the capacity of human resources colleagues and human resources partners, both at the level of field operations and bureaux, in the area of workforce planning with the aim to achieve a more effective participation of these roles into the planning process. The participation of human resources partners in budget and annual programme review will be formalized in the upcoming release of the Programme Handbook and upcoming administrative instructions on multi-year planning. |

Financial Period first mentioned	Para.	UN Board of Auditors' recommendations (A/76/5/Add.6 for 2020, A/75/5/Add.6 for 2019, A/74/5/Add.6 for 2018)	Estimated completion date per A/AC.96/1212/Add.1 (ExCom 2021)	Revised estimated time for completion per UNHCR	Division/service leading the process	Actions intended to be taken to address the recommendation
		Recommendations outstanding from prior years				
2020	89	The Board recommends that UNHCR continue to review the impact of the changes to its budgetary structure on management efficiencies, analyse the benefits of the changes proposed, communicate the result of the analysis and provide assurance that the proposed budgetary structure meets the requirements of transparency and quality. *BoA Assessment (June 2022)* *The Board takes note of the approved annual programme budget 2022 and the fact that no modifications to the budgetary structure or to the results-based management tabular information or narratives was requested. In view of the timeline of the endorsed review until 2025 the Board considers the recommendation to be under implementation.*	4th quarter 2025	4th quarter 2025	DSPR (ARBAS)	UNHCR will continue to examine its amended budget structure over the coming budget cycles with a view to report to the Executive Committee as required by the relevant decision in the "Report of the seventy-first session of the Executive Committee of the High Commissioner's Programme" (A/AC.96/1209). Under chapter III, section B, "Decision on a revision of the financial rules for voluntary funds administered by the High Commissioner for Refugees", paragraph 13 states inter alia that "the Executive Committee ....endorses a review on the impact of these changes to budgetary structure and periods on management efficiencies and UNHCR's ability to deliver on its mandate, with a view to any revisions if needed, to be presented to the Executive Committee no later than 2025, with preliminary reviews as needed".

						In October 2021 the Executive Committee approved Annual programme budget 2022 of the Office of the United Nations High Commissioner for Refugees presented in document A/AC.96/1213/Rev.1, the first one to reflect UNHCR's new global results framework. The UNHCR's annual Programme Budget for 2023 will be submitted to the review of UN and UNHCR Committees and this will provide a new opportunity to assess whether member states have any concerns on the new budgetary structure, its transparency and quality.
2020	171	The Board recommends that UNHCR analyse and streamline the fuel management in country operations, where relevant and feasible, and establish guidance, including on storage, reconciliation and documentation, and unitary templates for standard operating procedures for fuel management on the basis of guiding principles. *BoA Assessment (June 2022)* *The Board acknowledges efforts to create an administrative instruction for the management of fuel. After the publication of this specific administrative instruction, regular assessments regarding the measurement of improvement of fuel management processes are expected to be performed in lead of GFM and in collaboration of regional bureaux. The Board considers this recommendation as to be under implementation.*	2nd quarter 2022	4th quarter 2022	DFAM (Global Mobility and Infrastructure Service) and regional bureaux	In 2021, UNHCR conducted a desk review of fuel management in 21 operations. The report confirmed the need for harmonization and standardization of fuel management structures in UNHCR. A standardized tendering package for fuel procurement is already in place (with the Procurement Service). The terms of reference for contracting a fuel management consultant and two supporting staff were advertised in April 2022 and the selection process is in the final stage (expected start is in the third quarter of 2022). An administrative instruction on fuel management is currently being prepared. The findings and recommendations of the fuel consultant will need to be incorporated in the upcoming administrative instruction, which triggered a need to extend the implementation period beyond the date originally estimated to allow the completion of the work by the consultant.
2020	172	The Board recommends that UNHCR implement measures to facilitate the monitoring of fuel management in the country operations. The regional bureaux could play a role in identifying and reconciling discrepancies in quantities and in expense recognition with regard to fuel.	4th quarter 2022	4th quarter 2022	DFAM (Global Mobility and Infrastructure Service) and regional bureaux	UNHCR is in the process of drafting an administrative instruction on fuel management (as mentioned in response to the recommendation 171 of the report above). This new instruction will clarify roles and responsibilities regarding the monitoring of fuel management at local, regional and headquarters levels. The role and responsibilities of the bureaux in

		BoA Assessment (June 2022) *The Board acknowledges efforts to create an Administrative Instruction for the management of fuel. After the publication of this specific Administrative Instruction, regular assessments regarding the measurement of improvement of fuel management processes are expected to be performed in lead of GFM and in collaboration of regional bureaux. The Board considers this recommendation as to be under implementation.*				this direction will be particularly emphasized, building upon the conclusions coming from the fuel survey conducted in 2021. A fuel stock measurement/control pilot study has been initiated in one country operation (with new technology for fuel level monitoring). Findings of the pilot study will inform the broader study (as indicated in response to recommendations 311/2020 and 312/2020). Actions regarding this recommendation should be considered in conjunction with those in response to recommendation 171/2020 above.
2020	187	The Board recommends that UNHCR review the current supplier data and the process for supplier registration and subsequent changes to the data in order to centralize at least the approval steps to improve the quality of activated supplier data in the systems. *BoA Assessment (June 2022)* *The Board noted that UNHCR is working on the recommendation. Therefore, it considers it to be under implementation.*	4th quarter 2022	4th quarter 2022	DESS	UNHCR is in the process of reviewing its current processes for vendor data management, assessing what service delivery model will produce a more efficient, better controlled process. As part of the implementation of the new ERP system, UNHCR will also determine criteria for migrating valid vendors to the new ERP.
2020	231	**The Board recommends that UNHCR consolidate and complement the guidance material on the implementing partnership management processes in one comprehensive repository that should also include the regulations in response to previous audit recommendations** *BoA Assessment (June 2022)* *The Board acknowledges that UNHCR is working on this recommendation, therefore it considers it under implementation.*	4th quarter 2022	4th quarter 2023	DSPR (IMAS)	UNHCR had planned to issue consolidated guidance material for the implementing partnership management processes by the end of 2022. However, given the ongoing changes under the BTP, the launch of the new programme handbook and partnership management policy has been postponed to mid-2023, thus necessitating the revision of the target date for implementation of the recommendation.

2020	268	The Board recommends that UNHCR define more clearly the cases in which the use of new job titles for affiliates is applicable with regard to the new administrative instruction. *BoA Assessment (**June 2022**)* *The Board noted that UNHCR is working on the recommendation. Therefore, it considers it to be under implementation.*	1st quarter 2022	4th quarter 2022	DHR (APRS)	UNHCR is working on changing job titles for affiliates, where applicable, over time and in a gradual approach, acknowledging however that it is not foreseen to apply standard job titles to 100 per cent of this population. With the implementation of the new system Digital HR, the job title of an affiliate engagement will have to be set at the time of the creation of the job requisition, enabling the requisition creator to select the job title from the UNHCR job catalogue (listing all standard job titles). The go-live date for the new system was postponed to the fourth quarter of 2022, resulting in a delay in the implementation of this recommendation.
2020	279	**The Board recommends that UNHCR further improve the use of enhanced data analytics for additional dashboard reports and data analytics that would facilitate human resources planning analysis. Therefore, UNHCR should define key indicators. This would allow for the benchmarking of the workforce among operations and would enhance knowledge regarding whether the various functional groups of an operation are adequately staffed compared with those of other operations.** *BoA Assessment (**June 2022**)* *The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation.*	4th quarter 2023	4th quarter 2023	DHR (SWSP)	With the roll-out of the new ERP system, it will be possible for UNHCR to develop advanced analytics to carry out comprehensive human resources analyses. The analytics requirements for workforce planning will be developed throughout the implementation timeline, including by training the appropriate staff on how to produce these in the new system. To define key indicators, UNHCR will identify benchmarks relevant to international humanitarian organizations. The analytics is expected to be available in 18 months following the deployment of the new system.
2020	311	**The Board recommends that UNHCR take measures to ensure that operations perform regular verifications of FleetWave data with regard to the quantity and quality of data entries. The reasons for deviations must be identified, and erroneous data must be corrected. This should also apply to data recording in the vehicle logbooks until the process is superseded by an electronic solution.**	4th quarter 2022	4th quarter 2022	DFAM (Global Mobility and Infrastructure Service)	UNHCR has put in place various measures to ensure better quality of data recorded in FleetWave. For example, as of January 2021, the DFAM provides monthly updates on FleetWave data entries to all operations via the regional bureaux, and requests the cooperation of these parties to review and signal any anomalies. At the same time, the DFAM proactively follows up with individual operations on data entries deviating from the set standards, in order to obtain

		BoA Assessment (June 2022) *The Boards appreciates first steps taken to improve FleetWave data by regular data verifications performed by GFM with support of external consultants. The Board understands that respective Administrative Instructions are still created. Results from pilot projects in which partners are involved in the data capturing are being evaluated. The Board recognizes that best practices for efficient support to enhance data quality in operations still need to be identified by GFM. Therefore, the Board recognizes the recommendation as under implementation.*				clarification and to ensure that corrections are made as appropriate. As of 2022, a new process flow for identifying and correcting FleetWave data has been introduced and is being implemented through a service provider. The development of a pilot project on the use of electronic logbooks and fuel applications in three operations has been finalized. Furthermore, DFAM, in partnership with its service provider, is conducting a study to understand how the data input process can be improved and which technological elements need to be adjusted in the fleet management system to support this objective.
2020	312	**The Board recommends that UNHCR, together with the FleetWave provider, optimize the Fleet-Wave tool to avoid faulty data recording and to enhance usability.** *BoA Assessment (June 2022)* *The Board acknowledges UNHCR's endeavours achieved so far to optimize and customize the Fleet-Wave tools in regard to the applications necessary for UNHCR. The Board is aware that the possibilities for improvements with the current system have been exhausted. Therefore, an integration of the FleetWave applications in an advanced way into the new ERP System should be considered. Therefore, the Board considers this recommendation as still under implementation.*	2nd quarter 2022	4th quarter 2022	DFAM (Global Mobility and Infrastructure Service)	UNHCR, together with the FleetWave service provider, has made considerable changes and enhancements to the tool since 2019. A list of improvements, a flowchart for analyses of faulty records and new user guides were provided to the Board of Auditors during the audit exercise. As also noted in response to recommendation 311/2020 above, a study for further improvements of the FleetWave system is being conducted. The integration of FleetWave with the new ERP system was considered but was assessed as not feasible.
2020	313	The Board recommends that UNHCR clearly stipulate measurable improvements in FleetWave data quality within the global fleet strategy 2021-2025 by defining progress levels for the years ahead**.**	1st quarter 2022	4th quarter 2022	DFAM (Global Mobility and Infrastructure Service)	In its GFM Strategy 2021-2025, UNHCR will include milestones on progress of data quality in Fleet-Wave. Further to the report on the pilot project concluded in March 2022, authorizing a few partners to enter data into FleetWave in 2021 with the support of a service provider contributed to an increase in the overall quantity of data recorded in the system. New pilots will be conducted with the adjusted scope and

		BoA Assessment (June 2021) *The Board could not identify definitions in the "GFM Strategy 2021-2025" regarding the progress of data quality in FleetWave. The necessity of data quality must be highlighted and improvement rates should lead to considerable improvements. Therefore, the Board verifies that a stipulated annual improvement rate of 10 % is not enough to overcome the current state of poor data quality in a meaningful period of time. The Board considers the recommendation as under implementation.*				fine-tuned applications based on the lessons learned from the initial pilot. As part of the study initiated to analyse how to improve the FleetWave process flow (mentioned in response to the recommendation 311 above), a key performance indicators matrix is being developed to illustrate the planned improvements in the quality and quantity of FleetWave data. The suggested key performance indicators cover each operational aspect (fuel, service and repair, aging, utilization) and the corresponding suggested targets are set with an incremental improvement over three years' time.
2019	36	The Board recommends that UNHCR opt for a simplified asset recognition process and a reduced need for manual month-end adjustments in the selection of a new enterprise resource planning solution. *BoA Assessment (June 2022)* *The Board welcomes the intended new functionalities and agrees that the recommendation remains under implementation until the design phase of the new enterprise resource planning system is completed.*	2nd quarter 2022	2nd quarter 2023	DFAM (AFS)	Implementation of the recommendation will be addressed through the incorporation of necessary functionality in the design of the new ERP system. Asset recognition will be significantly streamlined in the new ERP system. For example, the capitalization threshold accounting will be automated by rule. The system is designed to make batch recording of asset capitalizations from accounts payable data with a minimum of manual effort. The target date for this recommendation has been revised to align with the dates foreseen for the implementation of the new ERP system.
2019	40	The Board recommends that UNHCR explore options for the automated allocation of the second-leg transportation costs in the selection of a new enterprise resource planning system. *BoA Assessment (June 2022)* *The Board welcomes the intended new functionalities and agrees that the recommendation remains under implementation until the design phase of the new enterprise resource planning system is completed.*	2nd quarter 2022	2nd quarter 2023	DFAM (AFS) DESS	This recommendation will be addressed through the incorporation of necessary functionality in the design of the new ERP system. In the discussions on design of the new ERP, ideas for simplification of the methodology for allocation of transport costs of assets have already been raised. While decisions are being made, as applicable, during the design phase, implementation will take effect after the go-live live date of the new ERP system. Hence, the target date of implementation of this recommendation has been revised accordingly.
2019	64	The Board recommends that UNHCR improve the controls over fuel stock, for example, by treating fuel	4th quarter 2022	4th quarter 2022	DFAM	DFAM/GFM Section is creating a fuel management unit positioned in the field with the primary task to

		kept at operations in considerable quantities as inventory**.** *BoA Assessment (June 2022)* *The Board appreciates the creation of a Fuel Management Unit within GFM Section as a first step to improve the overall fuel management processes including a centralized oversight of fuel stocks. With support of this specialized unit, the Board is optimistic that current issues might be resolved in appropriate time. As a sustainable impact of this new unit cannot yet been experienced after this short period of time, the Board considers the recommendation as under implementation.*			(Global Mobility and Infrastructure Service) DFAM (AFS)	define weaknesses of the current practices and, based on these findings, to propose a systematic approach to procurement, storing and the distribution of fuel in UNHCR. It is expected that this will contribute towards the strengthening of controls over fuel management across the organization and will enhance fuel monitoring mechanisms. This recommendation will also be addressed through the actions taken with respect to recommendation 171 of 2020.
2019	88	**The Board recommends that UNHCR explore the option of an electronic, system-integrated delegation of authority process. The process should encompass all enterprise resource planning modules and ensure an overarching conflict check across the entire enterprise resource planning architecture.** *BoA Assessment (June 2022)* *The Board welcomes the intended new functionalities. The Board considers the recommendation to be under implementation.*	2nd quarter 2022	2nd quarter 2023	DFAM (SAS) DFAM (AFS)	UNHCR has already incorporated this feature in the design of the access controls and automated processes for the delegation of authority automated in the new ERP system allowing for significant improvements. UNHCR confirms that this critical area remains part of the design scope. The foundational design documents for access and financial controls of the new ERP system will be implemented upon the go-live date of this new system. As a result, the target date for implementing this recommendation has been aligned with the projected go-live date of the new system.
2019	89	The Board recommends that UNHCR link the procure-to-pay delegation of authority to functions rather than to individual persons, subject to the progress of the ongoing job description harmonization project. *BoA Assessment (June 2022)* *The Board welcomes the intended new functionalities. The Board considers the recommendation to be under implementation.*	2nd quarter 2022	2nd quarter 2023	DFAM (SAS) DFAM (AFS)	This recommendation will be addressed through the same actions as in response to recommendation 88/2019 above. Consequently, the target date for implementation has been revised to align with the projected go-live date of the new ERP system, as also indicated in response to the recommendation 88/2019.

2019	158	The Board recommends that UNHCR review the context-specific and contextualized positions and plan for an efficient use of those positions, also in view of the capacity gaps in the first line of defence. *BoA Assessment (June 2022)* *UNHCR mentioned that it would take further actions. Therefore, the Board considers the recommendation to be under implementation.*	1st quarter 2022	Implemented	DSPR (ARBAS) DHR	As part of the decentralization and regionalization process, UNHCR has adopted a standardized approach to reflecting roles within the regulatory framework by systematically including a description of specific roles within relevant administrative instructions. This is aligned with the functions of respective organizational entities. Furthermore, the budget planning instructions issued in 2021 for the 2022 cycle (UNHCR/AI/2021/01/Rev.2) provide guidance to operations on developing a context-specific results framework as part of its strategy that is linked to the global results framework. Other actions stated in recommendations 118, 126 and 141 of 2019 (assessed by the Board as 'implemented' or 'overtaken by events' as per annex of the report A/77/5/Add.6) have also contributed to addressing this recommendation. With the actions already taken, UNHCR considers that this recommendation has been implemented.
2019	194	The Board recommends that UNHCR develop an aggregate risk-based project monitoring template that summarizes and prioritizes the monitoring approach for all partnership agreements in a given country operation and in the region under the purview of a given bureau. *BoA Assessment (June 2022)* *The Board acknowledges that UNHCR is still working on this recommendation. Therefore, the Board considers it to be under implementation.*	4th quarter 2022	4th quarter 2023	DSPR (IMAS)	UNHCR is in the process of developing PROMS. This tool will greatly reduce UNHCR's current dependency on paper-based tools. UNHCR is actively seeking to incorporate in this new online system an aggregate risk-based project monitoring template, which is scheduled to be launched during the second half of 2023. Consequently, the target implementation date for this recommendation has been revised to align with the date expected for PROMS implementation.
2019	238	The Board recommends that UNHCR develop a plan for the ongoing implementation and extension of multi-year partnership agreements (including a financial target) for the years ahead. This should include links to budget cycles, monitoring and auditing.	4th quarter 2021	4th quarter 2023	DSPR (IMAS)	UNHCR is in the process of reviewing and updating policies and practices regarding multi-year agreements in light of multi-year planning reforms that are underway as a part of the new RBM roll-out. Due to the complexity of these areas, more discussions are planned in 2022. From consultations that have taken

		BoA Assessment (June 2022) *The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation.*				place so far, the templates for the multi-year partnership agreements will be further updated in 2022 to take into consideration the budget cycles covered by the agreement, as well as the requirements for monitoring and auditing. Considering the limitations related to donors funding and the need to report annually the related expenditures, the multi-year agreement template is being designed accordingly. As the implementation of this recommendation depends on the implementation of PROMS and other aspects of the BTP (most notably Cloud ERP) which are on-going until 2023, the target date for implementation of this recommendation has been revised to align with implementation dates for the new systems.
2019	240	The Board recommends that UNHCR provide templates for multi-year partnership agreement amendments to continue the agreement into the second year. Such templates should provide for necessary information such as budget information and updated instalment plans in a concise format. *BoA Assessment (June 2022)* *The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation.*	4th quarter 2021	4th quarter 2023	DSPR (IMAS)	DSPR, in consultation with other relevant divisions of UNHCR, is in the process of reviewing and updating policies and practices regarding multi-year agreements in light of multi-year planning reforms that are underway as a part of the new RBM roll-out. New templates for all forms of partnership agreements – including multi-year partnership agreements – need to be developed for the new Cloud ERP system that will be in placed in the course of 2023. UNHCR is using this opportunity to also clarify and distinguish between the terms and conditions of agreements to collaborate/partner over multiple years on one hand and those for the immediate financial year on the other hand. The multi-year agreement will include provisions that provide clarity around the process of negotiating the second and subsequent years of the collaboration and how to transition from one year to the next. Given the limited life remaining for UNHCR's existing ERP system known as MSRP, UNHCR will not invest significant time and re-

						sources into adjustments to the multi-year partnership agreement templates that are embedded in the current system.
2019	244	The Board recommends that UNHCR expedite the roll-out of the CashAssist management tool to ensure streamlined documentation, monitoring and reconciliations in the cash assistance process. *BoA Assessment (June 2022)* *The Board defines the roll-out of a CashAssist as successful when CashAssist is used for cash-payments in the operation. In 2021 this was the case for 2 out of 15 reviewed country operations with cash-based intervention programmes.* *Based on the Board's recommendation UNHCR has drafted a new administrative instruction on the financial management and related risks for cash-based interventions. UNHCR is in the last phase of reviewing and obtaining formal clearance of this draft administrative instruction. According to draft administrative instructions the use of CashAssist is mandatory for all country operations that have direct cash-based intervention programmes of a systematic nature or of a significant value. The obligation includes some exceptions to the use of CashAssist. These exceptions can be justified by five criteria. The criteria and preconditions are not further defined in the draft Administrative Instruction. The Board considers it necessary to describe, at least by way of example the conditions under which the use of CashAssist will not be mandatory in the future.* *Therefore, the Board considers this recommendation to be under implementation.*	1st quarter 2022	3rd quarter 2022	DRS (GCO) and Treasury	UNHCR continues its efforts to roll out CashAssist to as many operations implementing cash assistance programmes as feasible. Currently, CashAssist is used in 40 countries, while in 20 additional countries, personnel have been trained and are in the process of implementing CashAssist into their daily processes on cash-based interventions. The data integration channel between proGres V4 and CashAssist (whenever CashAssist is used for cash payments in the operation) has been fully operational and functional since 2017. Significant actions have also been taken to improve connectivity between financial service providers and CashAssist as described in our answer to recommendation 205/2020 (assessed by the Board as 'implemented' as per annex of the report A/77/5/Add.6). The actions taken in response to the recommendation 203/2020 will also contribute to addressing this recommendation, enhancing the stability of the payment platform and reconciliation between CashAssist and financial service providers. UNHCR will clarify the criteria and conditions on the use of CashAssist in the upcoming administrative instruction on financial management of cash-based interventions.
2019	343	**The Board recommends that the representatives of country operations each confirm to the regional bureaux and headquarters with their signatures the decommissioning of proGres v3.**	4th quarter 2021	3rd quarter 2022	GDS EO	UNHCR is developing an administrative instruction that will be more inclusive of policy and procedural aspects related to PRIMES. The guidance initially

		*BoA Assessment (**June 2022**)* *UNHCR has decided to develop an administrative instruction that will more fully incorporate other policy and procedural aspects related to the Population Registration and Identity Management Ecosystem (PRIMES). UNHCR further states that the administrative instruction is expected to be ready in the second quarter of 2022.* *The recommendation remains under implementation.*				offered to operations in 2020 with regards to the decommissioning of proGres v3 (which had addressed recommendation 342 of the 2019 audit report) will become a component of this new instruction and will refer to the modalities by which the regional bureaux and headquarters will need to confirm the decommissioning. Consultation with the Records and Archives Section is underway to securely transfer backups for archiving prior to the decommissioning. This has extended the process for developing the administrative instruction, which is expected to be ready in the third quarter of 2022. Meanwhile, work is underway to obtain the necessary notification of the decommissioning of proGres v3 from the country operations.
2018	20	The Board recommended that UNHCR revise the presentation and disclosure of net assets in the financial statements, ensuring that fund accounting information is used only in so far as to supplement applicable IPSAS requirements.	N/A	N/A (not implemented)	DFAM	UNHCR did not concur with the recommendation. It will instead consider revising the net asset presentation once the new standard on revenue recognition is issued. A suite of three new exposure drafts covering revenue recognition and transfer expenses was issued by the IPSAS Board for comment in February 2020. UNHCR is currently reviewing the implications of the exposure drafts for financial reporting.
2018	343	**The Board recommends that UNHCR establish mandatory UNHCR-wide minimum information security standards in an ICT governance framework as soon as possible.** *BoA Assessment (**June 2022**)* *UNHCR plans to issue the information security policy in the third quarter of 2022. The Board took note of the actions taken and considers the recommendation to be under implementation.*	3rd quarter 2021	3rd quarter 2022	DIST	UNHCR is in the process of preparing its information security policy, which will include requirements on minimum information security standards. The policy is expected to be issued during the third quarter of 2022. The delay in implementation of this recommendation was due to the wide consultations required in the development of the new policy and in the context of new cloud-based systems currently being implemented under the BTP.
2018	365	**The Board recommends that UNHCR strengthen the position of the Chief Information Security Of-**	3rd quarter 2021	3rd quarter 2022	DIST	UNHCR has appointed a Chief Information Security Officer within the DIST, reporting to the Chief Information Officer. The Chief Information Security

		ficer and increase interaction with top management. To secure the position of the Officer, the Board recommends that UNHCR redefine and describe the role and tasks of the Chief Information Security Officer in an overarching information security mandatory guideline that defines mandatory requirements, controls and responsibilities of all stakeholders. The mandatory guideline should also grant the Chief Information Security Officer a reporting line to a consultative and reporting body that includes membership by top management. *BoA Assessment (June 2022)* *UNHCR plans to issue the information security policy in the third quarter of 2022. The Board took note of the actions taken and considers the recommendation to be under implementation.*			Officer is providing regular information security reports to senior management, and information security is now a semi-annual topic on the agenda of Senior Management Committee. The role and tasks of the Chief Information Security Officer will be described in the new information security policy to be issued in the third quarter of 2022. The delay in implementation of this recommendation was due to the wide consultations required in the development of the new policy and in the context of new cloud-based systems currently being implemented under the BTP.

Abbreviations, including the full name of offices responsible for leading the implementation of recommendations, used in this matrix

AFS	Accounts and Finance Section / DFAM
AFMS	Asset and Fleet Management Section / DFAM
ARBAS	Annual Review and Budget Analysis Service / DSPR
APRS	Affiliate Partnerships and Recruitment Section / DHR
BoA	Board of Auditors
BTP	Business Transformation Programme
COVID-19	Coronavirus
CRIs	Core relief items
DA	Disbursement agreement
DER	Division of External Relations
DESS	Division of Emergency, Security and Supply
DFAM	Division of Financial and Administrative Management
DHR	Division of Human Resources

DIP	Division of International Protection
DIST	Division of Information Systems and Telecommunications
DRS	Division of Resilience and Solutions
DSPR	Division of Strategic Planning and Results
EO	Executive Office
ERP	Enterprise resource planning
ES	Evaluation Service
GCO	Global Cash Operations / DRS
GDS	Global Data Service
GFM	Global Fleet Management
ICT	Information and communications technology
IGO	Inspector General's Office
IMAS	Implementation Management and Assurance Service / DSPR
IPSAS	International Public Sector Accounting Standards
LAS	Legal Affairs Service
M&E	Monitoring and Evaluation
MSRP	UNHCR's existing enterprise resource planning system
OD & JE Unit	Organizational Design and Job Evaluation Unit / DHR
SOS	Strategic Oversight Office / IGO
SWSP	Strategic Workforce and Structural Planning Section / DHR
PACS	Policy and Audit Coordination Section / DFAM
PgMO	Programme Management Office within DIST for coordination of BTP
PRIMES	UNHCR Population Registration and Identity Managed Micro-System
PROMS	Project Reporting, Oversight and Monitoring Solution
PSP	Private Sector Partnerships / DER
RAA	Roles, accountabilities and authorities
RBM	Results-based management project / DSPR
SAS	System Administration Section / DFAM
TCS	Transformation and Change Service

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