

FOLLOW-UP TO THE RECOMMENDATIONS OF THE BOARD OF AUDITORS IN THEIR 2009 REPORT ON THE 2008 ACCOUNTS / update as of January 2012

UN Board of Auditors' recommendations		Status and estimated time for completion	Actions taken or intended to be taken and/or recent update
Main Recommendations			
09 (a)	Comply with the provisions concerning the cancellation of unliquidated obligations and reinforce its mechanisms for controlling the validity of obligations (Para. 37);	December 2010 and ongoing 2007 – 8 (A)	Recommendation is reiterated in the Board of Auditors (BOA) report on the 2009 accounts, para. 60. For an update as of August 2011, please refer to the matrix of follow-up to the recommendations of the BOA on the 2009 accounts.
09 (b)	Set up specific funding for its accrued end-of-service and post-retirement liabilities, notably those related to after-service benefits (Para. 61);	March 2011 2007 – 08 (B)	Recommendation is reiterated in the BOA report on the 2009 accounts, para. 73. For an update as of August 2011, please refer to the matrix of follow-up to the recommendations of the BOA on the 2009 accounts.
09 (f)	Continue its efforts to clean up its database for non-expendable property and establish a monitoring system for tracing all corrections made in the database during a financial year (Para. 96);	December 2010 and ongoing 2007 – 08 (e) 2006 – 09 (o)	The outstanding elements of this recommendation are reiterated in the BOA report on the 2010 accounts. As reported for recommendation 56 of the BOA report on the 2010 accounts, on the basis of a mid-year validation exercise, which took place between May and October 2011, and the year-end validation exercise in November and December 2011, the data supporting non-expendable valuations was cleansed. The Supply Management Service (SMS) within the Division of Emergency, Security and Supply (DESS) facilitated the process for write-off exceptionally during the year-end validation process in order to be able to process all necessary write-offs before the end of 2011 while maintaining an adequate audit trail. In addition, SMS used the exception reports which were run in November and December 2011 to identify and correct potential inaccuracies. At the year-end 2011, remaining discrepancies were immaterial. Update January 2012
09 (g)	Disclose in future financial statements the value of expendable property unused at the end of the year, in order to provide a more complete and accurate account of its assets (para. 106);	December 2010 2007 – 08 (f)	Recommendation is reiterated in the BOA report on the 2009 accounts, para. 158. For an update as of August 2011, please refer to the matrix of follow-up to the recommendations of the BOA on the 2009 accounts.
09 (h)	Continue its effort to reduce the number of staff in between assignments and not on temporary duty (para 173);	March 2011 2007 – 08(h)	Recommendation is reiterated in the BOA report on the 2009 accounts, para. 158. For an update as of August 2011, please refer to the matrix of follow-up to the recommendations of the BOA on the 2009 accounts.
09 (i)	Continue its efforts to improve the rate of timely justification of the advances granted to implementing partners (para. 123);	March 2011 2007 – 08(i)	Recommendation is reiterated in the BOA report on the 2009 accounts, para. 108. For an update as of August 2011, please refer to the matrix of follow-up to the recommendations of the BOA on the 2009 accounts.

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09 (j)	Assess the instalments to implementing partners that have remained unjustified for more than one year and take appropriate measures to have them justified or recovered from the implementing partners (para. 127);	June 2011	Recommendation is reiterated in the BOA report on the 2009 accounts, para. 117. For an update as of August 2011, please refer to the matrix of follow-up to the recommendations of the BOA on the 2009 accounts
09 (k)	Intensify its efforts to obtain the audit certificates from implementing partners by 30 April each year (para.132);	June 2011 2007 – 08(j) 2006 – 9(k)+ 9(j)	Recommendation is reiterated in the BOA report on the 2009 accounts, para. 123. For an update as of August 2011, please refer to the matrix of follow-up to the recommendations of the BOA on the 2009 accounts.
09 (m)	In collaboration with OIOS, take appropriate measures to reduce the time period for filling the vacant posts for internal auditors (para. 144).	December 2010	Recommendation is reiterated in the BOA report on the 2009 accounts, para. 184. For an update as of August 2011, please refer to the matrix of follow-up to the recommendations of the BOA on the 2009 accounts
OTHER RECOMMENDATIONS			
83	The Board once again reiterates its recommendation that UNHCR monitor the closure of bank accounts and implement controls to ensure the effective oversight of the bank accounts of field offices.	September 2010 2007 – Para 65 2006 – 09(e)	Of the 22 bank accounts found to be inactive during the audit of the 2008 accounts, 20 banks accounts had been closed, while 2 other have been retained upon receipt of justification (status as of January 2012). A monthly analysis of bank activity was undertaken, and as a result of this proactive monitoring, 84 other inactive bank accounts were identified and closed in 2010. In order to address the issue of inactive bank accounts, a new procedure has been introduced and implemented effective December 2010 whereby field offices requesting the opening of new bank accounts are required to complete a special form designed by the Financial Control Section (FCS). This allows FCS to better understand the real needs prior to the opening of a new bank account, in full consultation with Treasury Section. In addition, Country Reports, which have been sent to field offices on a quarterly basis since late 2011, cite bank account activity and recommendations to close inactive or low use accounts. Finally, the payments centralization initiative launched in 2011 will have the potential to reduce US\$ bank accounts in use in the longer term. Update of January 2012.