UNHCR

The UN Refugee Agency

MATRIX: Follow-up to the recommendations of the
United Nations Board of Auditors in its reports on
UNHCR's 2013 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

14 September 2015

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, 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 A/70/5/Add.6: The Board considers this recommendation as implemented, although it will continue to review the new risk management arrangements to identify how effective they are. 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	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	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, 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, and the accompanying implementation procedures (UNHCR/AI/201/22) effective from 22 December 2014. Both the policy and procedures will be reviewed before 30 June 2017, at which time establishing risk criteria will be considered based on risk data accumulated in the period 2014-2016. An e-learning course on ERM 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 risk assessment has been concluded with 84 per cent overall compliance (93 per cent in the field and 41 per cent at the headquarters). Preliminary review of this initial risk data in the Corporate Risk Register has been completed and feedback has been provided to the thirty largest field operations with an aim to improve the quality of risk information. The first Strategic Risk Register has also been created.
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. A/70/5/Add.6: As part of the audit work, the Board has noted improvements in the quality of partner management and considers this recommendation as implemented,	2010	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	UNHCR established an 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' 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

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	although it has made a further recommendation to enhance verification processes, in order to pay greater attention to developing risk-based verification plans. Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Implementing Partnership Management Service (IPMS) *[Rec. 12 in acc. with Annex 1 of A/69/5/Add.6]*			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 will also enhance the efficiency and effectiveness of engagement of audit services.
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. A/70/5/Add.6: As part of the audit, the Board has noted consistency in the checklists used in verification visits and considers this recommendation as implemented, although it has made a further recommendation that verification processes be enhanced to pay greater attention to developing risk-based verification plans. Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Implementing Partnership Management Service (IPMS)	2010	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	A guidance note on risk-based project monitoring, verification and risk management has been rolled-out progressively in several countries during the last year. Further aspects from programme and protection monitoring which have an impact on project monitoring and verification will be integrated into this guidance.

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	[Rec. 15 in acc. with Annex 1 of A/69/5/Add.6]			
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. A/70/5/Add.6: As a result of the initiatives described, the Board considers this recommendation as implemented. 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	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014.*	The High Commissioner approved the creation of 50 finance, administrative and project control positions effective 2013, to strengthen financial capacity in field operations. These positions would be filled through a phased approach, with revised job descriptions and taking into consideration the budgeting cycles and resource availability. A total of 24 positions were established during 2013, and the remaining positions were established in 2014 as part of UNHCR's Capacity Building Initiative (CBI). In order to strengthen the process of selection of suitable staff, UNHCR also introduced a system in 2012 by which candidates for finance, administrative or project control professional positions are functionally assessed and cleared by the DFAM. 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.
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;	2011	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	UNHCR has comprehensively addressed this recommendation regarding information management for supply. It 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. 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 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

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	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. A/70/5/Add.6: As a result of the initiatives described, the Board considers this recommendation implemented, although it notes that improved reporting functionality may be delivered as part of the MSRP upgrade. 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]*			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 bureaus. 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 contracts, and make evidence-based framework awards. A/70/5/Add.6: As a result of the initiatives described, the Board considers this recommendation implemented, although it notes that improved monitoring functionality may be delivered as part of the MSRP upgrade. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) –	2011	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	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 forms have been developed for both goods and services and are available on UNHCR's Intranet. Systematic use of the 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 the purchase orders in order to be tracked and additional performance criteria and means to extract related data efficiently are being developed. Supplier performance information will also be used to determine the allocation of order volumes to suppliers for new frame agreements.

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	Procurement Management and Contracting Service (PMCS) *[Rec. 33 in acc. with Annex 1 of A/69/5/Add.6]*			
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. A/70/5/Add.6: Although the process is not one that is automated as part of a system of control, as the Board would have liked to see, the planning procedures developed are sufficient to consider this recommendation implemented. 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	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	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.
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.	2012	In progress Part (b) and (c) 4th Quarter 2015 Part (a) – *Assessed by the Board of Auditors as implemented in the*	In July 2013, UNHCR issued a revised Strategic Framework for the Prevention of Fraud and Corruption to serve as a transparent and user-friendly reference for awareness, advocacy and implementation of preventive measures with the aim to minimize fraud and corruption within the organization. Under the sponsorship of the Deputy High Commissioner, the Controller has been tasked to lead the implementation of 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

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	A/70/5/Add.6: The Board considers that part (a) is implemented and recognizes that progress, including the preparation of strategic and corporate risk registers, is being made to cover parts (b) and (c). Division / Service leading the process: Division of Financial and Administration Management (DFAM) [Rec. 50 in acc. with Annex 1 of A/69/5/Add.6]		*Report of the Board for the year ended 31 December 2014*	develop an implementation plan improving existing measures and/or developing 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 noted that the first structured risk assessment for field offices was launched in 2014 and was completed in the first quarter of 2015. The results of the country fraud risk assessments will feed into the corporate fraud risk register. UNHCR is currently in the process of prioritizing the identified fraud risks and exploring ways to establish an acceptable level of fraud risk based on UNHCR's objectives and risk tolerance. In response to the identified fraud risks, UNHCR must determine the impact of these fraud risks on its objectives and, using a cost/benefit analysis, decide how to best allocate resources for fraud prevention and detection. UNHCR has also established its Corporate Risk Register within the ERM framework. This register routinely captures fraud-related risks as a summary based on the detailed fraud risk assessment spearheaded by DFAM. UNHCR's Strategic Risk Register also captures one fraud-related risk.
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. A/70/5/Add.6: The manual is in the final stages of release. Although this has not introduced the numerical limit suggested, it addresses the need for suitable qualifications and, as	2012	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	The UNHCR Fleet Handbook has been issued in June 2015. It includes the requirement that vehicle fleets exceeding a determined size are managed by staff with appropriate qualifications.

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	such, the Board considers this recommendation as implemented. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) / Global Fleet Management (GFM) *[Rec. 56 in acc. with Annex 1 of A/69/5/Add.6]*			
9	While recognizing UNHCR's position and its dependence on voluntary funding, the Board recommends UNHCR establish appropriate target levels for inventory holdings and other assets. A/70/5/Add.6: The Board considers maximum inventory levels also warrant consideration, but is satisfied that the new planning procedures are appropriate for identifying target levels of inventory holdings and considers this recommendation as implemented. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management and Logistics Service (SMLS)	2013	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	UNHCR has determined minimum inventory levels for its seven global stockpiles to be prepared for emergencies. This covered the needs of 600,000 persons of concern initially, and was subsequently increased to 750,000 (including 150,000 in the pipeline). This level is reviewed at least semi-annually by senior management. Target levels are also established for all stockpiles managed by the field and reviewed at least semi-annually. In addition, UNHCR has further improved its supply planning process where the level of inventories and the quantities to be purchased are determined based on the expected future needs, thus optimizing the stock levels. For this purpose, new standard operating procedures (SOPs) were developed in 2014 for planning supply needs of core relief items, including annual 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 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 also issued SOPs for inventory and warehouse management, providing operational guidance on the related duties and responsibilities and ensuring, *inter alia*, reliable inventory data which is instrumental for effective supply planning.
18	The methodology for allocating programme and management costs has now been in place for four years. **The Board recommends that UNHCR review and further refine the methodology for allocating**	2013	*Assessed by the Board of Auditors as implemented in the Report of the Board*	UNHCR allocates its costs across three categories: programme costs (PG), programme support costs (PS) and management and administration costs (MA). The existing methodology has been developed by UNHCR and applied consistently in all programmes, projects and locations during the last four years. The Board noted that

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	programme and management costs with a view to increasing the granularity of its knowledge and to ensure that the costs are accurately captured and reported. A/70/5/Add.6: The Board has noted the change in the methodology and considers this recommendation as implemented. Further comments and additional recommendations on budgetary management are made in the report. Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Programme Budget Service (PBS)		*for the year ended 31 December 2014*	some further refinement could be achieved in the methodology, for example, relating to the classification of staff costs under each of the three above-mentioned categories. In this regard, UNHCR has undertaken a review of the existing methodology with the aim to further refine the accuracy of the cost classification and reporting. The methodology for particular PG posts has been amended to better reflect the functional alignment of the duties of incumbents to the costs incurred and the related area of expenditure. The budgets and expenditures are amended with effect from 2015.
30	The Board recommends UNHCR evaluate the performance of the biometric registration procedures implemented in Jordan, with a view to concluding its work to provide a standard global system for the biometric identification and registration of refugees. A/70/5/Add.6: The Board notes that the recommendation is due to be implemented by the last quarter of 2015, recognizing the progress is being made. The Board expects to be updated on the findings of the evaluation and expresses interest in how they will drive efficiency and effectiveness of the system. Division / Service leading the process: Division of Programme Support and Management (DPSM); Division of Information Systems and	2013	In progress 4th Quarter 2015	The UNHCR team that is developing a global biometrics system (Biometric Identity Management System, BIMS) will ensure that lessons learned from the implementation of registration procedures within the Jordan operation are fully taken into account, as appropriate, in the development of global biometrics registration procedures. UNHCR's operation in Jordan developed terms of reference for an evaluation of the performance of the biometric registration procedures implemented in Jordan. This evaluation will document UNHCR Jordan's experience with biometrics with a focus on procedural aspects of the tool's deployment. In particular, the evaluation will: 1. Evaluate the use of biometrics against the operational objectives stated prior to the implementation of biometrics in Jordan. This includes a review of the processes and procedures in place (in particular procedural safeguards), and identification of the impact (including unexpected effects) of the use of biometrics on the operation and on beneficiaries; 2. Review the coverage and overall cost-effectiveness of the system; and 3. Assess whether biometrics practices and usage respect the basic data protection and

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	Telecoms (DIST) and MENA Bureau			privacy rights of refugees and other persons of concern, as well as other protection related aspects. The final report should be completed no later than September 2015, and the implementation of recommendations should be completed by the last quarter of 2015. Pending completion of the evaluation, UNHCR has drawn upon its experience with the IrisGuard solution in the Syria situation for the development of the global biometrics solution (BIMS), which is now being deployed in the Thailand and Chad operations. Lessons learned from IrisGuard include the importance of tracking false match and false non-match rates within the system, the requirement for integrating BIMS with proGres V3, the need for local servers in order to support offline/disconnected environments, and the need for cheaper and more flexible biometric capture devices.
36	The Board recommends UNHCR explore whether greater use could be made of partner agreements extending beyond 12 months. A/70/5/Add.6: The Board notes that UNHCR is reviewing the possibility of extending agreements and considers this recommendation as in progress. Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Implementing Partnership Management Service (IPMS)	2013	UNHCR considers this recommendation as implemented	Flexibility is already exercised to allow extension of the implementation period of partner agreements, depending on availability of funds and operational requirements. For example, in response to the emergency operations in Sudan and in the Syrian Arab Republic, 200 projects were extended beyond 2013. This flexibility can be further enhanced if donors would subscribe to a reliable and firm commitment for multi-year funding to allow planning, implementation and conclusion of agreements beyond 12 months. UNHCR will continue this flexibility exceptionally in relation to those specific activities for which multi-year funding has been secured. However, currently UNHCR is faced with the following constraints in extending partnership agreements beyond 12 months: (i) donor contributions are normally pledged for a year, (ii) UNHCR's organizational budget is approved on annual basis; and (iii) the Office needs to maintain flexibility in order to respond to existing and newly arising emergency situations. UNHCR has carried out an analysis of the feasibility of multi-year agreements and, as part of this process, also verified the practices adopted by other UN agencies. Based on this analysis, UNHCR has noted that the amount committed and ear-marked by donors for multi-year specific activities is not material. In addition, the needs of operations in the field demand frequent changes of partnerships. Consequently, given the constraints

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				identified above and the risks associated with this approach, UNHCR concludes that, while some degree of flexibility could be exercised on a case-by-case basis as explained above, it cannot adopt a standard practice to enter into multi-year agreements with partners.
40	The Board recommends UNHCR adopt more widely a flexible approach to emergency staffing, including the contracting of staff from other organizations and, when facing bottlenecks, outsourcing some or all recruitment processes. A/70/5/Add.6: As part of the audit of human resources, the Board has examined the provision of staff in emergency situations and recognizes that such an approach has been implemented and subsequent lessons learned and acted upon. UNHCR recognizes further opportunities to improve the process, as reflected in the recommendations of the Board. Division / Service leading the process: Division of Human Resources Management (DHRM)	2013	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	UNHCR has already put in place a more flexible approach to emergency staffing. Several revisions of the fast-track procedures have considerably improved the speed of filling of vacancies. Effective 15 July 2014, UNHCR promulgated a policy under which the filling of fast-track positions with internal applicants who have been jointly approved for these positions by managers and the Division for Human Resources Management (DHRM) no longer requires review by the Joint Review Board. The fast-track recruitment for the Central African Republic and the South Sudan emergency situations in July 2014 was subject to these revised policy and procedures. The latest revision of the fast-track policy has reduced the timeframe for the filling of fast-track vacancies to approximately one month for cases when internal candidates are identified and there is no need for review by the Joint Review Board. DHRM has also introduced the use of functional profiles for the latest fast-track for the Syrian Arab Republic situation. Through the Capacity Building Initiative (CBI) and Entry-Level Humanitarian Professional (EHP) programme, a functional profile pool of candidates has been established and has avoided the need to advertise externally several positions for the same function. Since the pool of candidates in the functional profile are considered external to UNHCR, all short-listed candidates from the profiles needed to be interviewed and vetted for functional clearance. The screening and short-listing of candidates from the functional profile pool was conducted on UNHCR's behalf by an external recruitment company. As a result of these actions, the recruitment process was considerably shortened.
56	The Board, given the major scale of UNHCR Jordan cash programme and the plans to expand it to other countries, recommends that UNHCR commission an independent expert evaluation of the programme, with the aim of reporting before the end of 2014.	2013	In progress 4th Quarter 2015	UNHCR commissioned an independent evaluation from Transtec on the organization's response to the refugee influx in Jordan and Lebanon. This evaluation has been finalized and is now available on UNHCR's public website. Other studies continue in the implementation phase, including an analysis by the

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	A/70/5/Add.6: The Board is aware that the evaluation is expected by the end of 2015. It notes that the studies referred to are still on-going, including the UNHCR study on coping mechanisms which the Board expects to be concluded by May 2015. Division / Service leading the process: MENA Bureau; Policy Development and Evaluation Service (PDES); Division of Programme Support and Management (DPSM)			Norwegian Refugee Council of cash-based distribution of non-food items in refugee camps in Jordan, Oxfam's report on the impact of cash distributions on Syrian refugee households in host communities and informal settlements in Jordan, and the UNHCR study on coping mechanisms among Syrian refugees in four countries in the region. After assessing the results and analysis provided by the aforementioned evaluations and studies, it is concluded that although rich in information, these did not provide sufficient grounds or insights to substitute for the independent evaluation of the cash programme recommended by the Board. As such, planning of the evaluation of Jordan cash assistance programme is to be initiated in the last quarter of 2015.
76	The Board recommends that UNHCR revise its planning guidance to: (a) require country offices to explicitly refer to the main burdens of disease when bidding for health programme resources; and (b) remind country offices of their discretion to use non-global priority indicators to monitor country-specific health issues. A/70/5/Add.6: The Board has reviewed that data provided in annual global health report (http://twine.unhcr.org/ar2014/), which contains country-level data on the main causes of disease. The Board has not seen any documentary evidence of challenges by health experts on resource allocation aligning to main disease burdens, but is sighted on the fact that this is part of the process and has thus taken assurances from this.	2013	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	UNHCR's Administrative Instruction on Reporting on 2014, Implementation in 2015 and Planning for 2016 and 2017 (UNHCR/AI/2014/21) included clear instructions and references to resources on evidence-based programming, partner selection and selection of indicators. Detailed planning guidance is provided during the Annual Programme Review when health experts examine the proposed health plans of country operations, which may result in adjustments of the said plans on areas identified in recommendation (a) and (b). Relevant 2014 information on Country Reports can be accessed at http://twine.unhcr.org/ar2014/.

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	Division / Service leading the process: Division of Programme Support and Management (DPSM) – Public Health Section			
93	The Board recommends UNHCR work towards more consistent utilization levels per health worker across its camps, through an appropriate mix of: Considering the selective redeployment of some health worker posts between smaller and larger camps, as appropriate, and beyond health management; Directing new intakes of refugees to existing underutilized camps; Camp consolidation, working with national authorities to close smaller camps that would not be economical to sustain in the long term. A/70/5/Add.6: The Boards notes the issuance of the new policy which should deliver the recommendations. The Board recommends that its impact on utilization levels is monitored and reported. Division / Service leading the process: Division of Programme Support and Management (DPSM) – Public Health Section	2013	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	UNHCR issued a policy on alternatives to camps in July 2014. Through this policy, UNHCR is making an institutional commitment to pursue alternatives to camp situations, whenever possible, while ensuring that refugees are protected and assisted effectively and are able to achieve solutions. The policy refocuses attention on refugees living in camps and extends the principal objectives of UNHCR's urban refugee policy to all operational contexts. UNHCR has also developed several guidance documents that were in line with the recommendations provided by the Board.
105	The Board, in order to strengthen the implementing partner selection process, recommends that UNHCR: Enhance its due diligence procedures with regard to the initial vetting of partners to include reference checks where appropriate;	2013	UNHCR considers this recommendation as implemented	The self-declaration of eligibility by partners is an initial step of partner introduction to UNHCR, as part of a comprehensive process of registration and vetting. The process of registration pre-dates the selection of partners for implementation projects. Implementing partners are selected from this pool of registered data, in order not to delay their engagement when needed.

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	In consultation with other United Nations agencies and the wider humanitarian community, develop mechanisms to share intelligence on implementing partners. A/70/5/Add.6: The Board has noted progress in the introduction of the partner portal and considers this recommendation on track. Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Implementing Partnership Management Service (IPMS)			In July 2013, UNHCR issued a detailed policy, procedures and guidance for objective and transparent application and selection of partners for undertaking projects with UNHCR funds, which are now being applied throughout UNHCR operations, which includes criteria for selection and need for engagement of partners in a given UNHCR operation. In addition, UNHCR has launched an innovative and interactive web-based Partner Portal in May 2015. The Portal is a web-based tool for enhanced communication between UNHCR and Partners on project partnerships. It is readily accessible to partners and across UNHCR. The Portal also provides a repository with accurate data on partners, and it requires partners to register and present their profile. It thus aids in vetting of partner background. It has view dashboards to track and maintain up-to-date funds disbursement to partners for undertaking projects. The Portal also contains information on UNHCR policies, procedures and guidance for effective application of the Framework for Implementing with Partners. It provides a forum for issuing Call for Expression for Project to be undertaken by potential partners. Interested partners may respond by presenting Concept Note to apply for such Calls. UNHCR and partners are being trained for the use of the Portal. UNHCR in the field, as part of the UN Country team (UNCT), discusses and shares major incidents of unacceptable behaviour by partners that affect operations. In respect of the recommendation to share intelligence on implementing partners, UNHCR discussed mechanisms of sharing information with UNDP, UNICEF and UNFPA. UNHCR also participated in a meeting of the High-Level Committee on Management of the Chief Executives Board in October 2014, where discussions were held on the harmonized system-wide approaches to fraud perpetrated by implementing partners. It is to be noted that UNHCR's Inspector-General's Office is also taking part in inter-agency discussions on sharing fraud-related information as part of its participation in various fora such as the Conference of International Investigators (CII) which brings together investigators from the United Nations and other agencies from around the world (including OLAF, World Bank, EBRD, IaDB, UN-OIOS, UNDP, UNHCR, WIPO, WHO, FAO, EIB) to discuss issues of common concern in the field of investigations and corruption, as well as the United Nations Representatives of Investigative Services (UN-RIS) which is a new body that aims to strengthen

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, 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
				investigation practices and professionalism in the UN system. The UN-RIS Annual Meeting convenes representatives of UN agency investigative functions to share experiences and develop an actionable plan with regard to emerging innovations, challenges and broader policy issues that impact the profession. In light of these actions, UNHCR considers this recommendation as implemented.

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, A/68/5/Add.5for 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
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. A/70/5/Add.6: This recommendation is on track for full implementation by the end of 2015. The Board welcomes the appraisal of available options for decentralization, drawing on experiences elsewhere.	2010	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	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 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 are being developed in close consultation with the Division of Programme Support and Management (DPSM).

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, A/68/5/Add.5for 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
	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]*			
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. A/70/5/Add.6: The Board recognizes the steps being taken to improve project tracking and that ActivityInfo has been identified as the best system for this purpose. The Board also notes that the Focus upgrade has been postponed, with an impairment of $ 2.7 million. The Board considers the size of that write-down to be significant and expects lessons to be learned. The Board wishes to be updated on progress in examining whether alternative commercial software applications are adopted. Given that ActivityInfo is to be used for project tracking, the Board expects the new system to enable better assessment of performance, including the link between costs and outputs and outcomes, in line with recommendations made in the current report.	2010	In progress 4th Quarter 2015	Given a number of difficulties encountered with the upgrade of UNHCR's tool for result-based management (Focus Client), consultations are underway to examine whether alternative commercial software applications may provide a longer-term solution to meet the organizational management support needs 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 using ActivityInfo to support the coordination of contributions of the many partners who are engaged in the inter-agency regional response plan. Experiences in 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. The developers of ActivityInfo have also been contacted. UNHCR will not be introducing a new corporate system at this juncture, but will rather ensure that lessons learned will inform future system design. There have been a number of efforts to enhance the Framework for Implementing with Partners, and these efforts also relate directly to the tracking of progress by partners. Upon the establishment of the Implementing Partnership Management Service in 2011, the Framework for Implementing with Partners has been substantially revisited and new policies have been adopted and rolled out. The Enhanced Framework calls for a jointly developed monitoring plan and reinforces the role of the project control function in the management of financial aspects. In addition, UNHCR's Partner Portal was launched in April 2015 for a gradual roll-out across operations. Project expenditure and transactions are tracked through MSRP. As of 2015, financial disbursements to partners under projects are linked to an output level delivery. Furthermore, special "eKnowledge folders" have been created in e-Safe (UNHCR's electronic archiving system), where all project partnership agreements are stored

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Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, A/68/5/Add.5for 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
	Division / Service leading the process: Division of Programme Support and Management (DPSM) – Programme Analysis and Support Section (PASS); Division of Information Systems and Telecoms (DIST) *[Rec. 11 in acc. with Annex 1 of A/69/5/Add.6]*			providing internal access to agreements signed in the field, records of monitoring of projects, etc.. New guidance on project performance and financial monitoring has been tested in several field operations and is in process of being issued. This guidance will further enhance tracking and management of project partnerships and will provide regular and predictable performance monitoring management of projects. In parallel, UNHCR has undertaken a review of existing other best practices. ActivityInfo is being used for progress tracking in the context of the inter-agency refugee response for the Syria situation in Jordan. Iraq and Lebanon have also adopted this data management platform for 2015. UNHCR is considering expanding its use into other countries such as Egypt and Turkey, should the tool provide the required added benefits. UNHCR's review of ActivityInfo, which is still ongoing, will include its functionalities, design and operability with Focus client database. A pilot test for project progress tracking at output level is planned in several UNHCR operations on a voluntary basis. UNHCR is also looking into other software/platforms that manage progress recording. UNHCR has not reached a final conclusion on whether ActivityInfo is the best system for project progress tracking, as it is too premature to ascertain that the platform can facilitate both quantitative data recording at operation/field office level and qualitative data management and its analysis to enable assessment of performance, costs, effectiveness and efficiency. Additional information and update with regard to ActivityInfo is reflected in response to Board recommendation 50/2013.
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.	2011	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	In response to this recommendation, internal guidelines have been issued in April 2015 containing the High-Level Internal Control Framework with focus on Financial Management (UNHCR/OG/2015/5).

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Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, A/68/5/Add.5for 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
	A/70/5/Add.6: The Board has noted the release of the high-level internal control framework, and considers this recommendation as implemented. Division / Service leading the process: Division of Financial and Administrative Management (DFAM) (also para. 38 from A/68/5/Add. 5 (2012)) *[Rec. 22 in acc. with Annex 1 of A/69/5/Add.6]*			
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. A/70/5/Add.6: The Board has seen a variety of quantitative methods used to assess the needs and demands for warehouses and non-food items and considers this recommendation as implemented. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) *[Rec. 31 in acc. with Annex 1 of A/69/5/Add.6]*	2011	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	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, (a) defining the information to be collated and retained for tracking supplier performance in terms of consignment delivery, to time, quality and	2011	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended*	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 forms have been developed for both goods and services and are available on

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, 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
	completeness, and (b) developing an easy-to-use template for supply units to capture such data consistently. A/70/5/Add.6: The Board has noted the improved tracking of supplier performance and considers the recommendation as implemented, although it urges UNHCR to continue to explore how the enterprise resource planning upgrade can enhance the process. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) *[Rec.34 in acc. with Annex 1 of A/69/5/Add.6]*		*31 December 2014*	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. A/70/5/Add.6: The Board has noted the inclusion of standard operating procedures in the planning instructions for 2015 and considers this recommendation as implemented.	2011	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	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.

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Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, A/68/5/Add.5for 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
	Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) / Procurement Management and Contracting Service (PMCS), in coordination with the Division of Programme Support and Management (DPSM) – Public Health Section *[Rec. 35 in acc. with Annex 1 of A/69/5/Add.6]*			
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. A/70/5/Add.6: The Board has noted the requirement within the UNHCR manual and considers this recommendation as implemented. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) *[Rec.37 in acc. with Annex 1 of A/69/5/Add.6]*	2011	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	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 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.
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.	2012	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	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.

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, A/68/5/Add.5for 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
	A/70/5/Add.6: The Board has noted the inclusion of the standard operating procedures in planning instructions for 2015 and considers this recommendation as implemented. It will continue to review the effectiveness of those procedures in ensuring UNHCR holds appropriate levels of stock for its operations. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) [Rec. 48 in acc. with Annex 1 of A/69/5/Add.6]			
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. A/70/5/Add.6: The Board considers this recommendation is on track. Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – 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	In progress 4th Quarter 2015	In July 2013, UNHCR issued its Strategic Framework for the Prevention of Fraud and Corruption to serve as a transparent and user-friendly reference for awareness, advocacy and implementation of preventive measures with the 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 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. Furthermore, UNHCR is currently undertaking a Fraud Prevention Project, which, among others, analyses the risks associated to partnerships. The project will also tackle the aspects of fraud prevention in relation to implementing partners, the outcome being awareness among field offices on potential risk areas and red flags when implementing through partners. An Investigation Specialist Roster, administered on behalf of UNHCR by the Danish

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, 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
				Refugee Council, was established in December 2014. It is composed of experienced investigators available to carry out investigations for NGO partners that lack their own investigative capacity. Also, six regional investigation training workshops, aimed at building the capacity of partners and preventing and addressing misconduct, have been held for NGO 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. A/70/5/Add.6: The Board has seen the use of the new tool in 2015 and considers this recommendation as implemented. It will consider the impact of the changes in future audits. Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Implementing Partnership Management Service (IPMS) with relevant divisions [Rec.53 in acc. with Annex 1 of A/69/5/Add.6]	2012	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	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.
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	2012	*Assessed by the Board of Auditors as implemented in the Report of the Board*	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

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, 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
	project input template or an offline spreadsheet. A/70/5/Add.6: UNHCR has deployed an appropriate analysis tool and, although this will be overtaken by more sophisticated software subsequently, the Board considers this recommendation as implemented. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) / Global Fleet Management (GFM) *[Rec. 57 in acc. with Annex 1 of A/69/5/Add.6]*		*for the year ended 31 December 2014*	during the course of 2015. In the meantime, an offline solution has been introduced in the form of an application (spreadsheet) available on UNHCR's Intranet.
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.	2012	In progress 4th Quarter 2016	In June 2015, UNHCR issued its "Fleet Handbook" (Operational Guidelines for the Management and Use of UNHCR Vehicles, UNHCR/OG/2015/9) which addresses the requirements for adequate repair and maintenance. The approach for managing repair and maintenance of vehicles in UNHCR will be developed in the next phase of the Global Fleet Management project, which started early 2015 and is expected to be completed by the end of 2016. The project is on track. The team leader for the Maintenance and Repair Initiative has taken up his post in Budapest and a Request for Information related to global services for repair and maintenance was launched in the second quarter 2015. Based on the responses, a Request for Proposal (RFP) will be launched in the third quarter of 2015. It is expected to have a contract in place by the first quarter of 2016 and to start the roll-out then.

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, A/68/5/Add.5for 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
	A/70/5/Add.6: The Board has seen the fleet management manual and the broader plans of the global fleet management project and considers this recommendation as on track. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) / Global Fleet Management (GFM) *[Rec. 61 in acc. with Annex 1 of A/69/5/Add.6]*			
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. A/70/5/Add.6: The Board has seen the fleet management manual and the broader plans of the global fleet management project and considers this recommendation as on track. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) / Global Fleet Management (GFM) *[Rec. 62 in acc. with Annex 1 of A/69/5/Add.6]*	2012	In progress 4thQuarter 2015	UNHCR issued the UNHCR Fleet Handbook (Operational Guidelines for the Management and Use of UNHCR Vehicles) in June 2015, which includes a section on vehicle safety. This was further supported by an organization-wide Safe Road Use campaign that was successfully launched on 10 June 2015 to further strengthen UNHCR's efforts on road safety. Finally, UNHCR issued the policy on Global Fleet Management Vehicle Tracking covering safety aspects. UNHCR has implemented tracking devices in all vehicles that are being rented 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 and all of them by the end of 2018. At the end of June 2015, 30% of total fleet (1,689 vehicles) was equipped with the tracking device. UNHCR considers part (a) of this recommendation as implemented. UNHCR has developed KPIs for fleet management which measure *inter alia* driver performance. As mentioned above, 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. UNHCR will start the roll-out of the fleet management training during 2015 which will enable the operations trained to generate reports on driver performance. Fleet management training will continue throughout 2016-2018.

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, A/68/5/Add.5for 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
45	The Board recommends that UNHCR evaluate the costs and benefits of basing the regional bureau in Amman to determine whether any lessons can be learned for existing or future operations. A/70/5/Add.6: The Board welcomes the Bureau review and an update on findings at the end of the second quarter of 2015. Division / Service leading the process: Organizational Development and Management Service (ODMS) and MENA Bureau	2013	In progress 4th Quarter 2015	UNHCR is planning to conduct an internal review of costs and benefits of basing the Regional Refugee Coordinator/Director of the Regional Bureau for the Middle East and North Africa (MENA) in Amman to improve the existing management/governance structure. The review will also aim to draw lessons for the future design of structures for managing large-scale and rapidly evolving emergencies. ODMS and the Director of the MENA Bureau are discussing the timing and modality for this exercise. Furthermore, draft terms of reference and a questionnaire have been developed and shared with the regional bureau for finalization. A senior UNHCR official has also been assigned for this review. In addition, an internal audit by OIOS of the Regional Bureau for the Middle East and North Africa is underway, and is expected to be completed by the fourth quarter of 2015.
50	In view of the success of the initiative in the Syrian Arab Republic, the Board recommends that UNHCR explore the scope for wider use of online geographical information system such as ActivityInfo. A/70/5/Add.6: The Board accepts the update and is aware that the review is to be completed during the fourth quarter of 2015. Division / Service leading the process: Division of Programme Support and Management (DPSM)	2013	In progress 4th Quarter 2015	ActivityInfo represents a relational database storing information linked to locations. Its current architecture is geared towards quantitative data that can be linked to a map. Initially, it was developed by a company (BetaDriven) and UNICEF to address the data management needs in the Democratic Republic of the Congo. Since then, the ActivityInfo platform is being used in some humanitarian (inter-agency) response situations. In case of the response to the Syrian refugee situation in Jordan, ActivityInfo has been used to manage information from various actors involved in the inter-agency refugee response, including information relating to the 3Ws (*Who* does *What* and *Where*) and performance/activity related information. ActivityInfo usage in the Jordan office showed that it provided flexibility to report on project activities on a monthly basis. It assists with the collection of progress reports by partners online at the lowest geographical level of implementation contributing to an efficient inter-agency coordination. It further proved that ActivityInfo has the capability of mapping each and every activity implemented by partners by sector and by the entire response plan. After having reviewed the benefits of the application by UNHCR's office in Jordan, agencies involved in the coordinated refugee response in Iraq and Lebanon agreed to introduce the use of ActivityInfo in their respective operations. They have successfully

Para.	UN Board of Auditors' recommendations (A/69/5/Add.6 for 2013, A/68/5/Add.5for 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
				implemented it and report in detail against every activity planned under the Refugee Response and Resilience Plan (3RP). Furthermore, the introduction of ActivityInfo is under consideration in Egypt and Turkey in the context of the inter-agency response to Syrian refugee situation. In addition, UNHCR is engaged in a review with UNICEF and BetaDriven on the potential to further advance and upgrade the database to (among others) have it as a readily available tool with required IT related, knowledge and management support for data and information management in the context of cluster (inter-agency) responses for internally displaced persons (IDP) situations. Please also refer to the updates provided in response to Board recommendation 114/2010.
61	The Board recommends that, in order to avoid overstocking and preserve flexibility, UNHCR regularly review stocks held at global and local warehouses to confirm that levels remain appropriate. A/70/5/Add.6: The Board notes the review of warehouse locations and warehouse closures where they are deemed inefficient and that the reduction in inventory obsolescence appears in the accounts. As a result, the Board considers this recommendation as implemented although it considers the stock review should remain a critical part of the control activity undertaken by the Supply Management and Logistics Service to ensure effective use of inventory. Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management and Logistics Service (SMLS)	2013	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	UNHCR regularly reviews stocks held in global and local warehouses, as per current procedures. The Supply Management and Logistics Service (SMLS) reviews stock levels in all warehouses on a monthly basis, and reports on the items that potentially exceed the requirements. This report is sent to the operations concerned for review and action, if required. Stock levels for emergency operations are planned based on the expected number of persons of concern (to the extent that this projection can be made in volatile environments). Such regular reviews of stock levels have led to decisions by management in some cases to redirect surplus stocks from one operation to another.

| 80 | The Board recommends that UNHCR deepen its annual fact-sheet summaries for public health, reproductive health and water, sanitation and hygiene, to identify the relationship between health indicators and health resources consumed, twice yearly and at camp level.

A/70/5/Add.6:
The Board notes the progress in implementing this recommendation, but it is unclear what impact the activity described has had on improving the relationship between health indicators and health resources.

Division / Service leading the process:
Division of Programme Support and Management (DPSM) – Public Health Section | 2013 | *Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014* | UNHCR supports the development of semi-annual country summaries on public health, reproductive health and water, sanitation and hygiene (WASH) to be used during the mid-term review of budgetary resource allocation at country level. It has already developed semi-annually updated reports for countries covered in the Health Information System (HIS) in TWINE, UNHCR's online platform to manage and analyze public health data collected in refugee operations, using key data for their mid-term review.

UNHCR also produces annual country public health fact sheets based on data gathered from TWINE, including an analysis of past and current operational data to identify trends in health-related programme costs. These reports were produced at camp and country level for 2014. |
| 83 | In order to understand the experiences of refugees who are not using UNHCR health facilities and devise appropriate interventions, the Board recommends that UNHCR evaluate the performance of the surveillance tool pilot schemes in Kuala Lumpur and Lebanon and consider the wider application across its network, if applicable.

A/70/5/Add.6:
The Board agrees that this recommendation has been implemented and encourages the further roll-out as described.

Division / Service leading the process:
Division of Programme Support and Management (DPSM) – Public Health Section | 2013 | *Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014* | UNHCR conducted a household health assessment and utilization survey in Jordan and Lebanon.

UNHCR also undertook a review of the newly tested Household Assessment Utilization Survey (HAUS). Based on the findings from this review, UNHCR has decided on HAUS as the new tool for monitoring access to health care in non-camps settings. HAUS will be rolled out in refugee situations, where applicable, in 2015. |

86	The Board recommends that UNHCR issue central guidance to country teams on cost-effectiveness criteria in health services as an aid to decision-making and resource allocation in health programmes.	2013	In progress 4th Quarter 2015	UNHCR will develop guidance for country teams on cost-effectiveness criteria as recommended by the Board, using published international data and best practices. Due to ongoing emergencies and subsequent missions of the small team of public health officers based in UNHCR headquarters in Geneva, the final document will be ready in the fourth quarter of 2015.
	A/70/5/Add.6: The Board requests that the timetable for implementation (July 2015) is amended, so that it aligns this work with the implementation in current year recommendations to embed cost-effectiveness within performance metrics. The guidance document is currently in draft form and the aim is to circulate a final draft by the end of May with finalization in July 2015. Division / Service leading the process: Division of Programme Support and Management (DPSM) – Public Health Section			
91	The Board recommends that UNHCR refine its standard operating policies for referrals, requiring country offices to: a) Include in the monthly reporting framework for implementing partners, referral numbers and costs to both secondary and tertiary level care; b) Monitor variation in local referral rates and investigate where there are adverse trends or anomalous results; c) Require partners to seek approval from UNHCR for cases exceeding a certain monetary threshold; d) Use referral committees to provide consistent and transparent decisions on which high-value cases should be supported.	2013	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	UNHCR piloted an automated tool to improve the monitoring of referral care in Ethiopia, Jordan, Lebanon and South Sudan. An automated MS Access database tool for referral care was finalized in December 2014, which established a monthly reporting framework addressing referral numbers and costs to both secondary and tertiary level care, and provided the means to monitor and investigate variations in local referral rates and adverse trends or anomalous results. The database tool is accompanied by a guide for analysis of referral care information, and will be rolled out in operations with standard referral care programmes with costs exceeding USD 50,000 per year. UNHCR encourages operations with referral care covered by the organization to have country-specific standard operating procedures (SOPs) in line with relevant global principles and guidance. Such SOPs should include specific guidance on the partner monetary threshold for UNHCR approval and on the use of referral committees to take decisions on which high-level cases to support.

	A/70/5/Add.6: The Board notes the activity undertaken and accepts this recommendation as being implemented. Division / Service leading the process: Division of Programme Support and Management (DPSM) – Public Health Section			
98	The Board recommends that UNHCR consider the wider application of its health scorecard system across the country network. It should ensure that, for each health centre where it uses the balanced scorecard, it develops, jointly with the implementing partner, an action plan to address areas of improvement and follow up at regular intervals to ensure progress is being made. It should report against the balanced scorecard results in the bi-annual performance report and use the results in selecting which health implementing partners to work with. A/70/5/Add.6: The Board notes the changes to the health scorecard and its reporting, and considers this recommendation to be implemented. Division / Service leading the process: Division of Programme Support and Management (DPSM) – Public Health Section	2013	*Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014*	As part of the process to expand the balance scorecard (BSC), UNHCR has finalized an additional module on reproductive health and HIV. BSC results are reflected in annual reports which are shared globally. In addition, the BSC has been included in the revised standard project partnership agreement to be used by every operation. At the country level, the BSC can be used by programme staff and management to monitor programme implementation and performance, and by partners as a performance monitoring tool. It can also inform the partner selection committee. UNHCR has also developed further infographics on the 2014 outcomes of the BSC which will be shared with operations and regional bureaux to inform the annual programme review.
101	The Board recommends that UNHCR issues updated guidance to clarify the circumstances in which implementing partner agreements are unsuitable and commercial procurement may be more appropriate.	2013	In progress 4th Quarter 2015	Criteria and circumstances under which procurement should be done through either partners or directly through commercial providers have already been introduced through the following documents: The policy and guidance note on the selection and retention of partners, issued in 2013 (IOM/052 – FOM/052/2013), established the criteria and the process in which UNHCR evaluates the suitability of partners for specific operational requirements, such as procurement. These criteria include cost effectiveness, experience and expertise of

A/70/5/Add.6: The release of guidance is planned for late 2015. The Board will review this in future years. **Division / Service leading the process:** **Division of Financial and Administrative Management (DFAM) / Implementing Partnership Management Service (IPMS)**			partners. UNHCR offices are further guided by the policy on procurement by partners with UNHCR funds issued in 2014 (UNHCR/HCP/2014/11), on the basis of which a UNHCR office is required to undertake due diligence measures, among others, documenting a cost-benefit analysis before designating procurement to a partner, to determine whether procurement by a partner would have a comparative advantage over direct implementation (when UNHCR would proceed with commercial procurement of goods or services). Requirements to conduct a cost-benefit analysis to select the most viable and efficient implementation arrangement have also been included in the Instructions on Detailed Planning and Budgeting for 2014 and 2015 (IOM 063/2013, para 33; UNHCR/AI/2014/17, para. 4.36). UNHCR will present in relevant guidance, and re-iterate in the upcoming annual instructions, the analysis that operations need to conduct in order to assess and select the most efficient implementation arrangement, i.e. direct implementation, commercial contracts or implementing partnerships.