UNHCR
The UN Refugee Agency

FOLLOW-UP TO THE RECOMMENDATIONS OF THE BOARD OF AUDITORS ON THE ACCOUNTS FOR **2004 - UPDATE February 2006**

UN Board of Auditors' recommendations (as per 2004 Report)	Status of implementation	Actions taken to date and recent update + Estimated time for completion
Main Recommendations		
12 (a) Fund end-of-service and post-retirement benefit liabilities (para. 53); **Controller's Office**	Under Implementation June 2006	In order to comply with IPSAS and after receipt of the GA resolution on this matter (expected in the first quarter), UNHCR will consult with Member States at June Standing Committee on the funding mechanism. Update as at Jan.06
12 (b) Adopt written guidelines for posting expenditures funded under the contribution from the United Nations regular budget (para. 58); **FRS / DFSM**	Under implementation	UNHCR is establishing written guidelines for posting expenditures funded under the contribution from the UN regular budget. To be updated in March 2006
12 (c) Update its memorandum of understanding with United Nations Development Programme (UNDP) in order to manage the procedure for the payment of advances (para. 69); **Controller's Office**	Under implementation 2nd half of 2006	During the meeting of the Task Force on Accounting Standards, held on 8-9 November 2005 in Geneva, issues concerning problems that all UN organizations are having with UNDP on the reporting and reconciliation of the Service Clearing Account (SCA) were discussed. The Chief of UNDP Accounts Division briefed the meeting on the problems UNDP has been facing with the implementation of Peoplesoft/Atlas. UNDP reviewed the problems it has been encountering and indicated that these problems should be resolved by the first half of 2006. Based on the positive exchange of views at the meeting, management feels that it would be more appropriate to reschedule the review of the UNHCR/UNDP MOU to the second half 2006. By this time, UNDP should have made significant progress in fixing problems in reporting and account reconciliation and would be in a better position to confirm its deliverables. Update as at Jan.06
12 (d) Review the accounting for advances to UNDP (para. 71); **FRS/ DFSM**	Implemented	UNHCR is of the opinion that inter-agency services provided by UNDP, or by UNHCR to other sister agencies, are not of the same nature as those obtained under implementing partner agreements. UNHCR therefore considers that the advances to UNDP could not be recorded in 2004 in the same way as advances to implementing partners because the services delivered by implementing partners are under the umbrella of specific projects at the country and programme level. Update as at Jan.06
12 (e) Segregate funds received from the Iraq Trust Fund, and maintain as soon as possible a separate ledger (para. 87); **FRS/DFSM in coordination with Iraq Special Unit**	Implemented	The 2004 carry-over has been booked to a specific CAF number (02135) as at 1/1/2005. Specific IPR lines have been similarly recorded to this CAF number. The 2005 contribution (CAF number 07536) has been treated in a similar fashion. Update as at Jan.06
12 (f) Implement a full segregation of duties on investment and cash-management decisions (para. 89); **Treasury Section, FRS, DFSM**	Implemented	Full segregation on cash management analysis and subsequent investment decision-making process has been implemented. N/A
12 (g) Continue to improve its assets management and annual inventory checks (para. 102); **AMU, SMS, DFSM**	Ongoing	Efforts will continue to improve the asset management system of UNHCR. Revision of the IOM/FOM on AM is under review. **Update as at Dec05**
12 (h) Review the matter of project personnel arrangements and issue an instruction to ensure the compliance of the deployment schemes with the instructions on staff employment. (para. 129); **DIP , DOS**	Under implementation	The issue is under discussion within UNHCR to determine the nature of the instructions to be issued. Update as at Feb.06
12 (i) Contact other United Nations publication services, to benchmark against their experience and solutions in the marketing and distribution of publications (para. 170); **DIP**	Under Implementation	PIS has recently met with the UN Marketing and Sales Section to discuss a new sales agreement and settle accountability issues for Refworld copies sold by UN Sales (and their partners) in 2003 and 2004. PIS is currently waiting for a proposal from Mr. Piguet, head of UN sales. Update as at Jan.06

12 (j)	Streamline the relations between Headquarters and protection field operations (para. 178); **DIP**	Ongoing	A review of the relations between DIP, Bureaux and other HQ units is ongoing and should be finalized by the year end. Update as at Jan.06
12 (k)	Review its succession planning for highly specialized legal positions (para. 180); **DIP**	Implemented	Review has been completed and conversion of post into expert is done (advertised). Update as at Jan.06
12 (l)	Establish a roster of potential legal and protection policy consultants (para. 182); **DIP**	Implemented	A roster of potential consultants has been established and is regularly updated.
12 (m)	Consider the publication of a consolidated report on protection (para. 188); **DIP**	Under implementation	The revision is under way. DIP and Bureaux share the responsibility of analyzing and providing comment to the field on APRs Update as at Jan.06
12 (n)	Review resettlement resources or objectives, with a view to align available means and operational needs (para. 191); **DIP**	Implemented	The Resettlement Service proposal was approved by EXCOM in October 2005 and will be implemented as of 1 January. The proposed Director (D1) position was approved by ORB as of 1 Jan. The D1 will be reporting to a D2 according to the new DIP structure. Additionally, the P4 Anti-Fraud Coordinator position was regularized as of 1 Jan. It should however be noted that the G7 Senior Resettlement Assistant position covering administrative issues related to the ICC Deployment Scheme was cut as of 31 Dec. 2005. Furthermore, the requests (included in the 2006 COP) to create a G5 Secretary position and to regularize the P3 TA Resettlement Officer position covering Global Issues were denied Update as at Jan06
12 (o)	Implement the June 2004 resettlement anti-fraud plan of action (para. 197); **DIP**	Implemented	A staff member to coordinate the implementation of the plan of action joined the Resettlement Section as of 1 August 2005. An initial work plan containing a prioritization exercise on recommended activities was prepared and several activities are already ongoing. Preparatory activities have been also carried out for expanded activities for 2006. Update as at Jan.06
12 (p)	Harmonize definitions and terms used for results-based management within its organization, in line with United Nations system practices (para. 214); **ODMS, DFMS**	Implemented	UNHCR has already taken several measures which will help the organization institutionalize results-based management (results-based management board constituted and meeting regularly, ODMS assigned the responsibility to act as a focal point for RBM, Operations Management Support Software prototype finalized , RBM Gap Analysis conducted, several improvements made into UNHCR's strategic planning process, move towards a biennial budget cycle under way, etc.) Analysis carried out on the implementation of RBM in the wider UN system has shown that the definitions and terms UNHCR uses for results-based management are in harmony and consistent with the UN practice. ODMS Update as at Dec.05
12 (q)	Include in its work plans specific, measurable, achievable, relevant and time-bound objectives and indicators (para. 235); **DIP in coordination with ODMS**	Under implementation	The global strategic objectives for 2006 and 2007 - 2009 and the measurable performance targets linked to them provide the overall framework and give guidance to the development of DIP's work plan. Within this overall framework, DIP and its individual Sections have been reviewing their work plans in order to ensure that the objectives and indicators identified are as specific, measurable, attainable, relevant and time-bound as possible. ODMS update as at Dec.05 DIP Update to be provided in March 2006
12 (r)	Improve staff awareness regarding information and communication technology anti-fraud policies (para. 247); **Controller's Office in collaboration with IGO**	Under implementation	UNHCR will study the UN "fraud prevention" policy which is due to be issued any time by the UN Secretariat as a result of the "UN Reform" report. The document will be the basis to formulate UNHCR policy including IT fraud. Few steps towards enhanced staff awareness have already taken place through the newly issued booklet on "UNHCR Financial Empowerment and Accountability Framework" and also through an initiative by IGO to create an "Accountability Portal" to be easily accessed by all staff helping them to acquire information in a more practical manner. Controller's Office Update as at Jan.06
12 (s)	Review the compliance of field office management with instructions (paras. 253, 255, 257, 259, 261 and 265);	Under	

# 253: UNHCR agreed with the Board's recommendation to systematically control the giving and updating of proper delegations of financial authority; **FRS & DFSM** # 255: UNHCR agreed with the Board's recommendation to ensure that petty cash management rules are adhered to by field offices; **FRS & DFSM** # 257: UNHCR agreed with the Board's recommendation to ensure that financial duties are understood and properly segregated in field offices; **FRS & DFSM** # 259: UNHCR agreed with the Board's recommendation to ensure that its field offices conduct procurement activities in line with best practices set out in its Manual; **SMS & DFSM** # 261: The Board recommends that UNHCR ensure that field offices adopt a training plan and report on its implementation; **SDS & DHRM** # 265: The Board recommends that UNHCR ensure that its field offices fully comply with the provisions of chapter 4 of its Manual on programme implementation. **PCOS & DOS**	implementation ==Implemented== Under implementation Under implementation Under implementation ==Implemented==	- 253: During the first half of 2006, UNHCR will finalize its revised policy regarding the delegation of financial authority in conjunction with the implementation of MSRP. Updated Jan.06 - 255: UNHCR has reinforced its instructions to the field through year-end instructions and financial management training. Updated Jan.06 - 257: MSRP based delegation of authority to be introduced during 2006 will further reinforce the systematic segregation of financial duties in field offices. Meanwhile UNHCR continues to deliver financial management training emphasizing the necessity for proper segregation of duties. Updated Jan.06 -259: SMS will shortly issue a comprehensive substantial and edited revision of Chapter 8 of UNHCR's Handbook, the Supply Management Handbook, together with a more portable Short Version. Both the comprehensive version and the short version will be distributed on CD ROM and on the Intranet, to be available to all staff in HQ and in the Field dealing with procurement, whether specifically responsible for this function or not. Meanwhile SMS continues to provide Supply Chain Learning programme workshops to locations in Asia and Africa where gaps in knowledge and practice are found to be common. Also Implementing Partner Procurement Training continues on an ad hoc basis within the limited availability of funds for this kind of training and training in general Update as at Feb.06 - 261: The Staff Development Section of DHRM has prepared a document on this item which will be sent to field offices before mid February 2006. Updated Jan.06 - 265: UNHCR has noted this observation, and in view of its importance for an efficient Operations Management System (OMS) throughout UNHCR would like to highlight the following steps taken to ensure greater compliance with the UNHCR Manual (Chapter 4): • Future sessions of the Programme Management Training (conducted 7 times per year and focusing on programme staff) will give renewed attention to the establishment of objectives and indicators which meet the SMART criteria. • Consistent with UNHCR's Global Strategic Objective (No. 8) to *"Enhance the quality, effectiveness and efficiency of UNHCR's operations, in particular by institutionalizing results-based management"*, UNHCR plans, in the course of 2006-2007, to take special initiatives to support Bureaux and Country Offices in improving the quality of the management of their operations by more effective application of the principles of results-based management, using a tool currently being developed (RBM Implementation Scorecard) to review the most important elements of Results-Based Management. In relation to the need to have mechanisms to be able to track UNHCR funds, it might be noted that while it is optimal that implementing partners maintain a separate account for UNHCR funds in accordance with the Standard Sub-agreement Format (ref. Chapter 4, Appendix 8, Art 6.02), UNHCR also authorizes its **partners to** deposit funds into a general or pool account in the case where tracing of UNHCR fund is possible (Ref. Chapter 4, Appendix 8, Art. 2.13.1~2). This is agreed in order to facilitate consolidated accounting by partners that have their own reliable systems. UNHCR, however, will draw this basic requirement to the attention of its Inspector General's Office to ensure that in the review of future UNHCR operations that this is one programming element that is routinely reviewed. DOS Update as at Dec. 05
12 (t) Review annually the New York Office's activities, outputs and plans (para. 273); **Executive Office**	==Implemented==	UNHCR-NY has submitted to HQ its Objective-setting Matrix" for 2006 along with its 2006 COP which was submitted in mid-2005. The matrix reflecting its Objectives; Outputs; Key indicators; Assumptions;

			Constraints and Timeframe for implementation has been fully reviewed and approved by the Executive Office. HC Office Update as at Dec 05
OTHER RECOMMENDATIONS			
20	The Board reiterates its recommendation that UNHCR consider disclosing more items in its financial report in respect of good governance principles applied to oversight, performance reporting, social accounting issues, risk management, continuity and internal control issues. **Controller's Office**	Implemented	UNHCR has already disclosed some items recommended by the auditors in its financial reporting. UNHCR intends to include more items in respect of good governance principles applied to oversight, performance reporting, risk management and internal control issues in an expanded introduction to the accounts previously referred as the Financial Highlights. UNHCR cannot disclose more information in the financial statements than it has already done. Update as at Jan.06
31	UNHCR planned to review at the end of 2005 the activities of the Oversight Committee to keep them in line with audit oversight arrangements at the United Nations Secretariat. **Oversight Committee Secretariat**	Under implementation	UNHCR is still waiting for the outcome of the UN Secretariat update on the comprehensive review of the UN oversight functions. Once finalized, UNHCR will use the functions of the UN Oversight functions as the guidance for UNHCR Oversight Committee review of the TORs. This is meant to maintain the conformity with the UN system appliances. Update as at Jan.06
35	UNHCR agreed with the Board's recommendation to follow up on audit reports with below-average ratings. **Oversight Committee Secretariat**	Implemented for 2005 and will continue	The Secretariat established a special mechanism of follow-up and reporting on "below-average" audit reports and an updated list with major concerns and actions taken was provided to Oversight Committee in its meetings of September and December 2005 for review and follow-up. The Oversight Committee has thoroughly reviewed the concerned operations and met with Bureau Directors to agree on measures to be taken for improvements and corrections. Update as at Jan.06
38	UNHCR agreed with the Board's recommendation to invite the Office of Internal Oversight Services to liaise with other United Nations audit services so as to harmonize internal audit ratings, in order to allow comparability among organizations. **Audit Coordinator, DFSM**	Implemented	OIOS has taken up the matter with UNDP and UNICEF. Initial reactions were positive and all have agreed to cooperate in harmonizing the ratings. A Working Group has been established on this, which so far will include UNDP (who have taken the lead), UNICEF, UNFPA, WFP and OIOS. OIOS are no longer in the lead but are confident that soon there will be a harmonized rating system. OIOS Update as at Feb.06
74	UNHCR agreed with the Board's recommendation to eliminate inconsistencies in the recording of contributions. **Treasury Section, FRS, DFSM**	Implemented!	The specific incident referred in the recommendation has been addressed
77	The Board recommends that UNHCR support in kind contributions and their valuation by adequate documents. **Treasury Section, FRS, DFSM**	Under implementation	Draft guidelines are currently under revision with expected finalisation in June 2006 Update as at Jan.06
79	UNHCR agreed with the Board's recommendation to unify the documentation for tracking outstanding contribution pledges. **Treasury Section, FRS, DFSM**	Implemented	UNHCR has already taken corrective actions in this regard.
81	UNHCR agreed with the Board's recommendation to establish clear authorizations to perform systems maintenance operations, and in a single unit. **Treasury Section, FRS, DFSM**	Implemented	UNHCR has established clear authorizations to perform systems maintenance operations and in a single unit.
83	UNHCR agreed with the Board's recommendation to write	Implemented	In 2005, UNHCR has written off outstanding contributions in compliance with its financial rules.

	off outstanding contributions in compliance with its financial rules and to make appropriate provisions to that effect, and was to do so in 2005. **Treasury Section, FRS, DFSM**		Treasury Update as at Jan.06
91	UNHCR agreed with the Board's recommendation to implement a proper segregation of bank account-related duties between the Finance and Treasury Sections. **Treasury Section / FRS - DFSM**	Under implementation	UNHCR is currently taking the necessary steps to implement the recommendation. The Back –Office is established within the Finance Section and the Front-Office within the Treasury Section. The new Treasury Management System, to be implemented during 2006, would further enhance the segregation of duties through system defined authorization and execution levels within the two sections. Finance is responsible for bank reconciliation and oversight of completeness and accuracy of banking and investment transactions within the General Ledger. Treasury Update as at Jan.06
93	UNHCR agreed with the Board's reiterated recommendation that it monitor more accurately the commitments against future financial periods. **Finance Section/FRS/DFSM**	Under implementation	UNHCR's monitoring of the future year liabilities has been constrained by the lack of system. Now with MSRP roll-out, UNHCR will be systematically complying with the accounting policy Update as at Jan.06
97	UNHCR agreed with the Board's recommendation to introduce remedies for the risk of posting incorrect exchange rates. **Finance Section, FRS, DFSM**	Implemented	The new system (PeopleSoft) to be extended to all field office includes exchange rate verification. In the meantime, manual controls are exercised for high-risk cases. Update as at Jan.06
109	The Board notes with concern that the number of sub-projects and the amounts covered by audit certificates decreased from 77 per cent for 2002 to 50 per cent for 2003 as at 30 April 2005 **Audit Coordination**	Implemented	Following previous external audit recommendations on this matter, UNHCR has introduced a new policy on audit certification for implementing partners which will affect projects as of 1 Jan 2004. It is expected that the audit certificates will cover a larger number of sub-projects than before. This explains the temporary drop in percentage. The figure of 50 per cent as of 30 April 2005 for 2003 sub-projects has increased to 71.3 per cent as of 10 July 2005.
122	UNHCR agreed with the Board's recommendation to deduct an administrative fee from future UNCC payments to beneficiaries. **DIP in collaboration with controller's Office and LAS**	Implemented	Due to the passage of time and the settlement of most claims, this recommendation is no longer applicable. Update as at Jan.06
139	UNHCR agreed with the Board's recommendation to further delineate responsibilities at headquarters concerning protection promotion and advocacy and to improve coordination and monitoring. **DIP**	Under Implementation	The results of the Department of International Protection Retreat of 30 May 2005 and the Headquarters structure are currently under review by Senior Management. This review would address the above recommendation. Update as at Jan.06
143	UNHCR agreed with the Board's recommendation to update and document its priorities for the promotion of accession to the 1951 Convention and the 1967 Protocol. **DIP**	On Going	Discussions are ongoing between the Department of International Protection (DIP) and the Bureaux on this issue to address the recommendation. Update as at Jan.06
147	UNHCR agreed with the Board's recommendation to review the staffing needs of the Protection Information Section and to comply with the rules on recruitment and employment of consultants. **DIP**	Implemented	The Department of International Protection reviewed the staffing needs of the Protection Information Section and submissions for 2006 were made at the same level as 2004 and 2005 in compliance with Headquarters zero growth policy. Newly issued policy and guidelines on consultancy dated 1 April 2005 are now being implemented.
150	UNHCR agreed with the Board's recommendation to establish a realistic work plan for protection information, in line with available resources. **DIP**	Implemented	The work plan of the Section has been re-evaluated and reduced, in order to match available resources. The revised work plan is available for reference. Update as at Jan.06
156	UNHCR agreed with the Board's recommendation to	Under	The draft publications policy remains to be agreed upon within DIP and with Regional Bureaux, and

	implement procedures ensuring the consistency and quality of public protection information. **DIP**	implementation	subsequently submitted to Senior Management Committee. Update as at Jan.06
161	UNHCR agreed with the Board's recommendation to implement its rules related to protection-publications policy. **DIP**	Under implementation	Please refer to the response for para. 156 above. Update as at Jan.06
163	UNHCR agreed with the Board's recommendation to undertake a cost analysis of its production of documents and CD-ROMS. **DIP**	Implemented	The independent evaluation of Refworld has been carried out by Ms. Sharon Rusu, and the final report is now available on UNHCR website at http://www.unhcr.org/epau (under "EPAU Reports"). The review does not undertake a cost analysis, but focuses on user satisfaction and future sustainability of Refworld Update as at Jan.06
166	UNHCR agreed with the Board's recommendation to enhance sales reporting tools with a view to monitoring accurately the revenue generated and ensuring the timely collection of payments due. **DIP**	Under implementation	PIS has requested that UNHCR's Treasury and Finance Sections cooperate in finding a suitable way of monitoring payments for Refworld. Although there has been no written response to this request, the time lapse between reception of the payment (cheque or bank transfer) and notification to PIS has recently reduced from an average of six weeks (and up to several months) to one week. Once notification has been received, the payment details are entered into the Refworld customer database. PIS is still waiting to hear news from USA for UNHCR concerning credit card payments. Update as at Jan.06
168	UNHCR agreed with the Board's recommendation to implement an appropriate customer documentation database. **DIP**	Under implementation	PIS has demonstrated the problems with the current Refworld customer database (functionality, layout and reporting) to DIST, following which DIST suggested changes to be made to the existing database and implemented these. Although the changes have improved functionality, the database was also updated to the current UNHCR standards which have in fact reduced usability and increased the time necessary for data entry to the extent where the older version of the customer database is more practical to use. Update as at Jan.06
172	UNHCR agreed with the Board's recommendation to comprehensively review its publication strategy and resources. **DIP**	Implemented	The evaluation of Refworld has been finalized; see above under para. 163. Update as at Jan.06
175	UNHCR agreed with the Board's recommendation to conduct a formal evaluation of its Protection Information Section traineeship programme. **DIP**	Under implementation	As the PIS traineeship programme was not dealt with in the independent evaluation (mentioned above in para. 163), an evaluation particularly targeting the PIS traineeship programme will be undertaken. Update as at Jan.06
184	UNHCR agreed with the Board's recommendation to consider raising funds for its research activities. **DIP**	Under implementation	Efforts will be made to raise supplementary funds for research activities. Update as at Jan.06
186	UNHCR agreed with the Board's recommendation to increase the number of assessment missions to review protection issues in the field. **DIP**	Ongoing	Several missions have taken place in various Regions (Africa, Asia, Americas, Central Asia Middle East and Europe) and more are scheduled for the rest of 2005. These missions are in addition to those undertaken under the auspices of the Inspector General's Office (IGO) and are intended for operations that may require a change in directions as to protection strategy or have been identified as being complex or problematic in terms of protection offered. Update as at Jan.06
195	UNHCR agreed with the Board's recommendation to review the management of the resettlement human resources called upon through implementing partners. **DIP**	Implemented	See para 12(n). Update as at Jan.06

201	UNHCR agreed with the Board's recommendation to further evaluate the results of training programmes, in terms of attendance and impact.　　**DIP**	Implemented	UNHCR has revised the core *Protection Learning Programme* (PLP), which now includes an '*assessment*' element that tests the knowledge and skills that participants should have acquired during the PLP to, inter alia, provide a better picture of the impact of the programme. Similar assessments are also planned for future training programmes UNHCR will develop. In a follow-up to the independent evaluation carried out in 2005, UNHCR contacted all previous participants of the PLP who were unable to complete the course (drop-outs). The outcome of this exercise indicated that about a third of the drop-outs had meanwhile left the organization. Amongst those who were still with UNHCR, one third considered the PLP to be too work-intensive and therefore could not complete the programme (pls. note that the revised version is shortened considerably and it is expected that this will reduce the drop-out rate further). Another third of the participants dropped out for professional reasons not directly related to the PLP, including missions and change of job/function. Other reasons included health and personal reasons. A specific session (catch-up session) was organized in autumn 2005 for those who were previously not able to complete the programme.　 Update as at Jan.06
203	UNHCR agreed with the Board's recommendation to update self-study modules and to review training materials received from the field. **DIP**	Implemented	• As of 1 July 2005, the self-study manual, *Introduction to International Protection* (formerly RLD1) was launched in English while the editions in French, Spanish, Arabic and Russian are planned to be released in July/August 2005. • The self-study module *Refugee Status Determination* (formerly RLD2) was also revised and launched in English and French by the end of 2005. It will be launched in Arabic, Spanish and Russian in 2006. • The self-study module *Human Rights and Refugee Protection* (formerly RLD5) is currently being revised. It will be launched in early 2006 in English followed by a launch in other languages. • The self-study module RLD4 on *Interviewing for Refugee Status Determination* that will largely focus on credibility will be revised in 2006. • The Department of International Protection (DIP) is seeking advice and expertise from professional interpreters on how to revise RLD3 (*interpreting in a refugee context*) that will probably be revised in 2006, funds permitting. DIP will also review the training materials received from the Field in 2006. Update as at Jan.06
204	As a conclusion, the Board noted that, although the Department of International Protection fulfilled its mandate in an appropriate manner, there was room for improvement in the definition of priorities and in the organization of work in the fields of publication, legal advice and training. **DIP for comments if any**	Implemented	Since the audit, the Department of International Protection (DIP) has realigned its protection training/learning strategy to cater to four levels – induction, intermediate, advanced/thematic and management. Learning opportunities are being developed in these four areas that cater to both UNHCR staff and partners involved in protection. This would provide better clarity on the issue of protection training. DIP is also exploring ways to improve and standardize its publishing and publication-distribution method to better serve the needs of the Field. A review of the structure of DIP in relation to other units at Headquarters is also ongoing.　 Update as at Jan.06
208	UNHCR agreed with the Board's recommendation to include in its Manual provisions linking the United Nations medium-term plan and strategic framework to its internal planning process.　　**ODMS, DFSM**	Under implementation	The recent decision for UNHCR to move to a biennial budget, starting with the biennium 2008-2009, means that UNHCR will need to revise its planning processes and to modify its Manual to ensure greater consistency between its own internal planning processes in the preparation of its biennial budget and its input to the Section of the UN biennial budget dealing with UNHCR. It is foreseen that the relevant provisions in UNHCR Manual will be updated in the course of 2006. See also the broader comments on RBM found in the response to the recommendations in para. 12 (p) above. ODMS Update as at Dec.05

211	UNHCR agreed with the Board's recommendation to pursue its efforts to develop multi-year planning, using identical time frames. **ODMS, DFSM**	Under implementation	As mentioned in relation to the recommendation in para. 208, the move to the biennial budget and other developments in relation to RBM (see response to the recommendations to para. 12 (p) above), give UNHCR further scope to build on existing provisions in its Manual in relation to multi-year planning, and to have a more strategic, longer-term approach to its operations. Several steps have already been taken to modify UNHCR's planning process. For example, the organization's Global Strategic Objectives for 2007 – 2009 now cover a broader timeframe so as to enable UNHCR to link more explicitly with the UN's programming and budget cycle in 2008-2009. These Objectives will also serve as the basis for the development of a longer-term corporate strategic plan, which will be formulated in early 2006 and will further guide the creation, elaboration and updating of Bureaux and Division strategic plans for 2007-2009. ODMS Update as at Dec.05
216	The Board recommends that UNHCR formalize the participatory planning process for Headquarters units. **ODMS, DFSM**	Under implementation	The more consistent application of RBM principles to all units at Headquarters is part of the institutional efforts to move to introduce RBM in the organization, as described in the response to recommendation para. 12 (p) above. More specifically, in recent years UNHCR has already taken several measures to involve the member States of the Executive Committee in the overall budgetary process through informal consultations at the Headquarters level. In 2006, the development of the corporate strategic plan will give an additional opportunity to involve a broad range of stakeholders into the strategic planning process of UNHCR at HQ level. ODMS Update as at Dec.05
224	UNHCR agreed with the Board's recommendation to formulate expected accomplishments so as to compare realized accomplishments with objectives and to improve the congruence between the medium-term plan/strategic framework/biennial programme plan and the annual programme budget. **ODMS, DFSM**	Under implementation	Response to this recommendation will be a natural outcome of the steps foreshadowed in relation to the recommendations in paras 208 and 211 above and the more general comments on RBM as set out in the response to recommendation para. 12 (p) above. ODMS Update as at Dec.05
238	UNHCR agreed with the Board's recommendation to consider ways to ascertain that indicators selected provide a representative image of actual achievements. **ODMS, DFSM**	Under implementation	This recommendation is being acted upon as UNHCR currently reviews its *Practical Guide to the Systematic Use of Standards and Indicators in UNHCR Operations*. Also, the development of the Operations Management Support Software (to be finalized in 2006) will further enhance UNHCR's ability to report on actual achievements in a comprehensive manner. Moreover, the broader comments in relation to RBM set out in the response to recommendation para. 12 (p) above, will also mean that greater attention will be give to the choice of more empirically based indicators. ODMS Update as at Dec.05
242	UNHCR agreed with the Board's recommendation to continue to improve its evaluation tools, the follow-up to evaluation and the use of self-evaluation**.** **EPAU**	Under implementation ==June 2006==	Towards improving follow-up to evaluation, EPAU has developed a database to monitor the implementation of all recommendations resulting from evaluations conducted since the unit was established in 1999. All recommendations have been indexed and assigned responsibility for follow-up and respective units asked to provide their response and documented actions taken to date. The status of the implementation of EPAU evaluations will be summarized in a Meta-Evaluation report expected to be complete by 31 May 2006. Update as at Jan.06
243	As a conclusion, the Board, while commending UNHCR for the efforts made in the development of the use of results-based-management, especially in the field, notes that progress is needed at headquarters and in the evaluation function.	Under implementation	As mentioned in the response to recommendation para. 12 (p), and para. 216, UNHCR has moved decisively to make progress on RBM. The focus of these efforts will be institution-wide, namely both at Headquarters and in the Field. With regard to Headquarters, in 2006 a series of innovations are being introduced into the Headquarters planning process in order to support the institutionalisation RBM. These changes are the introduction of a multi-year strategic plan for all Headquarters Divisions and Bureaux and the inclusion in

	ODMS, EPAU for comments if any		the 2007 planning submission of terms of reference that describes the respective roles, responsibilities and accountabilities of these organizational entities. Complementing the multi-year strategic plans for Headquarters Bureaus and Divisions, the current Headquarters Plan will be transformed into a Work plan describing planned objectives, outputs and timeframes. This Work plan will be used as a management tool for measuring progress achieved during the year. EPAU was disbanded on 31 December 2005. Thus, recommendation to strengthen evaluation and policy analysis function remains unimplemented. ODMS Jan 06– EPAU (Feb06)
245	UNHCR agreed with the Board's recommendation to formalize security processes in respect of MSRP access rights and to implement regular integrity controls of user accounts in order to improve the security of the system. **MSRP, DIST**	Under implementation	We have now acquired the Oracle/PeopleSoft Portal product which integrates security administration for all PeopleSoft components, including Finance, Supply Chain, HR, Payroll and EPM, into one subsystem, with less risk and less resource requirement. Update as at Jan.06
249	The Board recommends that UNHCR endeavour to prepare its information and communication technology strategic plan with estimated costs. **DIST**	Under implementation	Strategy with estimate cost has been completed. Will be published officially mid-February Update as at Jan.06
251	The Board reiterates its recommendation that UNHCR identify the expenditures related to its registration activities, with a view to setting related objectives and to monitoring their implementation. **PGDS, DOS**	Implemented	UNHCR acknowledges the benefit of having a planning and accounting application that can concurrently display both financial expenditures and the recorded results and impact of specific activities such as registration. In this regard, PGDS and Project Profile have initiated discussions with the MSRP team on possible modifications of the existing budgeting structure and an expenditure tracking mechanism for registration activities. Within the RBM framework, Impact Analysis using established quantifiable indicators needs to be undertaken regularly. This applies to registration activities as well as to any other set objective at the sectoral level. It should be noted that tracking of expenditures would provide useful information for the rate and success of implementation, but it is not the sole factor for determining it. DOS Update as at Dec.05
268	UNHCR agreed with the Board's recommendation to approach the United Nations Treasury with a view to holding joint negotiations on consolidated banking fees. **Treasury Section, FRS, DFSM**	Implemented	As recommended, UNHCR has approached the UN Treasury and it has been concluded that UNHCR's New York bank account arrangement/bank charges are in line with competitive banking arrangements