UNHCR
The UN Refugee Agency

MATRIX: Follow-up to the recommendations of the
United Nations Board of Auditors in its report on
UNHCR's 2014 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

The main recommendations or key findings of the Board relate to the following areas: **(a) Financial matters; (b) Financial management of education projects; and (c) Human resource management.** The main recommendations are in paragraphs 12, 23, 36, 45, 52, 55, 68, 89, 93 and 100 and have been reflected *in bold* in the matrix below.

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12	**The Board recommends that UNHCR work with donors to improve the profiling of resources during the year to facilitate better forecasting to minimize large year-end fluctuations and smooth procurement flows.**	4th Quarter 2015	Division of External Relations (DER) / Donor Relations and Resource Management (DRRM)	UNHCR will continue to work with donors to ensure better funding forecasting. UNHCR will advocate with the donors to increase predictability of funding. For this purpose, the following measures are consistently undertaken to ensure greater level of predictability: - organizing an annual pledging conference where donors announce their contributions for the coming year; - organizing regular bilateral and multilateral meetings with donors, at both senior and working levels; - pursuing the conclusion of multi-year framework agreements with major donors, which increase the predictability of funding and provide more information on core contributions and possible supplementary funds; - updating donors' profiles with regular analysis of donors' official development assistance policies, budgets, funding mechanisms and priorities; - improving web communication through the Global Focus website to increase the speed with which donors receive information from UNHCR on appeals, funding gaps, reports and operational updates. While UNHCR will continue its efforts to improve the profiling of resources, it should be noted that forecasting of donor contributions has become increasingly accurate over the past years. However, the number and scale of emergencies has had a direct impact on forecasting of donor funding at UNHCR, as part of the funding was diverted to the new emergencies arising during the year.
18	The Board recommends that, as management implements the global fleet management strategy for the period 2014-2018, it ensure that it collects the most appropriate metrics and data to assess and demonstrate	4th Quarter 2015	Division of Emergency, Security and Supply (DESS) / Supply Management	UNHCR has engaged INSEAD to conduct an independent assessment of the implementation of the Global Fleet Management (GFM) Strategy as at the end of 2014. INSEAD has completed its study and submitted a draft report, which is expected to be issued shortly. The study determined measures to

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	the realization of the planned benefits as early as possible.		and Logistics Service (SMLS)	assess the benefits of the GFM Strategy, such as the fleet size, average fleet age, and procurement cost. The study described various achievements and demonstrates that fleet size, average fleet age and procurement costs were reduced as a result of the GFM Strategy. UNHCR intends to annually update the assessment of the benefits using the same metrics identified in this study, with the assistance of INSEAD or other assessors.
23	**The Board recommends that UNHCR adopt data analytics to review compliance with key controls, and build them into a systematic process to identify control exceptions or unusual transactions. Furthermore, management should seek to ensure the MSRP upgrade mandates separation of duties and facilitates exception reporting.**	December 2016	Division of Financial and Administrative Management (DFAM) / MSRP Upgrade Project (Sahfire)	In the context of the MSRP upgrade project, UNHCR will implement two Governance Risk and Compliance (GRC) modules from Oracle (Application Access Control Governor and Transaction Control Governor). These modules include features enabling performance of analytics to assist in reviewing compliance with key controls. GRC also enables a systematic process to identify control exceptions or unusual transactions, and facilitates the control of separation of duties and exception reporting. UNHCR plans to implement Oracle GRC in the fourth quarter of 2016 or the first quarter of 2017.
25	The Board recommends that UNHCR enhance its internal verification processes to pay greater attention to developing risk-based verification plans; specifically consider the risk of fraud; and extend checks to ensure accountability for the use of assets acquired with project funds in prior years.	December 2016	Division of Financial and Administrative Management (DFAM) / Implementing Partnership Management Service (IPMS)	UNHCR continues to strengthening implementing partnership management through the Enhanced Framework for Implementing with Partners. The adoption of policies on improved monitoring of reports and risk-based verification of projects implemented by partners is on-going, and all operations are required to fully and consistently apply these policies by the end of 2016. To strengthen the accountability exercised over the management of assets acquired with project funds, UNHCR has enhanced controls by introducing specific provisions regarding handling of assets by a partner in the standard project partnership agreement. Partners are required to establish and maintain records that allow for the tracking of all goods and property, secure UNHCR approval prior to disposal, and provide periodic reporting on these assets. Partners are also required to conduct regular physical verification of property and facilitate periodic visits by UNHCR staff or persons duly authorized for the same purpose. Furthermore, goods and property must be transferred by the partner to UNHCR: (a) upon completion of the project; or (b) at the request of UNHCR; or (c) upon termination of the agreement, unless otherwise agreed upon in writing by the parties.

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				Furthermore, the Implementing Partnership Management Service (IPMS) is a key participant in the working group established in the context of the Fraud Prevention Project, which will thoroughly assess the risk of fraud in projects implemented by partners, among other fraud risks. The results derived from this exercise will be incorporated in relevant guidance to be issued as part of the Enhanced Framework for Implementing with Partners.
31	The Board recommends that UNHCR establish a clear timeframe to finalize the fraud risk assessments and mitigation plans for the most significant risks identified in the fraud prevention project. Furthermore, risk assessments should be used to inform the design of processes within the MSRP upgrade and of structured training for key staff in high-risk areas. The analysis should also be used to inform planning assessments carried out by OIOS and the Inspector-General.	2nd quarter 2016	Division of Financial and Administrative Management (DFAM) / Office of the Controller / MSRP Upgrade Project (Sahfire)	Risks identified through risk assessments have already informed the MSRP Upgrade Project, and UNHCR will ensure that these will continue to be taken into account in the refinement of the conceptual design and implementation phases. UNHCR will also routinely share findings emanating from risk assessments with OIOS and the Inspector-General's Office for their further analysis. With respect to training, the Fraud Prevention Project encompasses the development of training strategies for staff with respect to the identified high fraud risk areas. UNHCR is developing a fraud awareness e-learning module and is exploring other means to educate staff. In addition, a Fraud Prevention Manual is being prepared that will provide operational guidelines for the implementation of UNHCR's Strategic Framework for the Prevention of Fraud and Corruption.
36	**The Board recommends that the MSRP upgrade steering committee:** **(a) Ensure that the key priorities are used to draw up a clear statement of benefits against which the success of the project can be measured;** **(b) Enhance the MSRP project risk process by regular review of the project risk register to consider the quality of mitigation measures and the time frame for addressing identified risks, and to ensure that the register is regularly refreshed.**	December 2016	Division of Financial and Administrative Management (DFAM) / MSRP Upgrade Project (Sahfire)	a) UNHCR will develop a statement of benefits plan for the 18 key priorities already identified, against which the success of the MSRP Upgrade Project will be measured. The plan will be submitted for endorsement at the next meeting of the project's Steering Committee. b) A risk matrix and mitigation activities were presented in the "Final report on the MSRP Upgrade Project conceptual design phase" submitted to the ICT Governance Board. The updated risks log, along with the updated mitigation strategies, will be regularly shared with the project's Steering Committee.
45	**The Board recommends that UNHCR further review its costs classifications and definitions, especially across functional types, such as executive and management grades at country and field office**	December 2016	Division of Financial and Administrative Management (DFAM) /	In March 2015, UNHCR reviewed the budgetary classification of positions, taking into consideration related functions, and it re-classified some positions. In response to this recommendation, UNHCR will further review cost classifications under the functional area of "executive and

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	level, and the programme support functions based at headquarters and in capital cities.		Programme Budget Service (PBS)	management" at the field level. It should be noted that cost allocation in UNHCR is done through the Focus system; the methodology follows the principles of results-based management, such as allocation to results or activities.
52	**The Board recommends that:** **(a) Funded overhead costs of international implementing partners included in partner agreements be reclassified as administrative costs in the disclosures in the financial statements;** **(b) Management review its scrutiny of administrative costs within the budgets of implementing partners to better evidence as to how UNHCR achieves value for money from those agreements.**	2nd Quarter 2016	Division of Financial and Administrative Management (DFAM) / Implementing Partnership Management Service (IPMS) and Programme Budget Service (PBS)	a) In response to this recommendation, UNHCR will disclose the total amount of UNHCR's contribution to project headquarters support costs of international partners as an additional note to the financial statements. However, UNHCR is of the opinion that the disclosure of the total contribution by UNHCR is not necessarily of value to the users of the financial statements. UNHCR already provides information related to implementing partnership expenses in the notes to the financial statements, at the level of pillar and rights group and by type of implementing partner. This is useful for UNHCR's stakeholders as it provides information on programme expenses and on programme delivery issues. Other information on budget allocations at account, output, project and partner level, both in the field and at headquarters, is available and used for decision-making and verification purposes. b) UNHCR will continue to strengthen the process of reviewing partner expenses. UNHCR already has procedures in place to review partner budgets in detail, and substantiate the amounts budgeted against local costs and the particularities of the project under review. This review is conducted primarily by the operations, supported by headquarters. Partners develop their budgets based on line item by line item costs, separately for each project; hence, implementing partner costs are visible and subject to scrutiny. Evidence is available to show that management in operations is challenging partner costs at the level of budget line item, output and objective levels in the context of partnership agreement negotiations. Through an internal policy issued in 2014, the rate for UNHCR's contribution to project headquarters support costs is currently fixed at 7 per cent which is added into the total budget for the project and is intended to support international partners that operate out of their country of origin in terms of their costs for providing administrative and oversight support to field-level projects.

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				UNHCR firmly believes that costs incurred by international partners remain direct costs providing direct assistance and protection to persons of concern.
55	**The Board recommends that management further develop the annual programme review process to build in a consistent framework to demonstrate the efficiency challenges to programme budgets and to record and summarize the key efficiency outcomes.**	1st Quarter 2016	Division of Financial and Administrative Management (DFAM) / Programme Budget Service (PBS)	UNHCR has performance indicators in place to measure programme performance through several oversight mechanisms on budgetary and expenditure trends, such as the Annual Programme Review (APR) and the Mid-Year Review. UNHCR reviews, assesses, documents and approves systematically each year what it considers to be the optimal use of funds in each area. Operational costs vary greatly between operations, due to many variables such as the operational life cycle and the location and nature of mandated activities. UNHCR currently assesses these variations before and during the APR process, when an operation's financial implementation is analysed to evaluate budget requests and proposed programme activities. UNHCR will further strengthen the financial review process by designing and implementing an analysis framework in the context of the APR to be conducted in 2016.
59	The Board recommends that UNHCR, within the scrutiny process, build in an assessment of country office variances to define metrics by which to assess country plans, including expenditure per refugee per programme, variance in budgetary requirements being unmet; and instances of underspend and overspend compared with outcomes achieved.	4th Quarter 2015	Division of Financial and Administrative Management (DFAM) / Programme Budget Service (PBS)	UNHCR currently has a process in place to review budget variances. When budget changes are requested, a cost per capita analysis is performed in order to analyse the impact of such changes. UNHCR also reviews instances of underspending and overspending of approved budgets in relation to achieved outcomes. Poor level of expenditures and performance on livelihoods has, for example, led to UNHCR deciding to implement further criteria to evaluate engagement into livelihood activities. In response to this recommendation, UNHCR is preparing a standard procedure for the evaluation of budget submissions that will take into consideration the review of the existing metrics used for assessment.
68	**The Board recommends that UNHCR review the existing scrutiny process, as there is an opportunity to further challenge and document the cost-effectiveness of proposed interventions at the headquarters level. In doing so, UNHCR should**	4th Quarter 2016	Division of Programme Support and Management (DPSM)	UNHCR will continue to improve in the area of cost effectiveness. A working group will be established with participation by relevant divisions (including the Division of Financial and Administrative Management (DFAM), the Division of Programme Support and Management (DPSM) and the Division of International Protection (DIP)), to review

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	review opportunities to include performance metrics which enable cost-effectiveness to be measured.			existing processes and guidance for the analysis of cost-effectiveness, both within field operations at the time of developing projects and related budgetary requirements as well as at headquarters to support review processes. The working group will develop a guidance framework to assist operations in the review process, ensuring consistent analysis of cost effectiveness across the organization.
75	The Board recommends that UNHCR standardize performance indicators, for example, by the maturity of the country's circumstances in delivering education services. In doing so, UNHCR should work closely with country offices to rationalize the selection of indicators and use only those deemed essential rather than being "nice to know".	4th Quarter 2016	Division of International Protection (DIP) Division of Programme Support and Management (DPSM)	UNHCR will provide further guidance on the selection of indicators, not only to specify a minimum level of indicators, but also to assist field offices to determine which indicators are appropriate to their situation and to eventually establish a maximum number of indicators. Nevertheless, it should be mentioned that the Education Unit in DIP already has a standard set of indicators that country offices are encouraged to use. DIP is currently reworking data management systems, with DPSM and the Division of Information Systems and Telecoms (DIST), to integrate this set of indicators. DIP has also already undertaken work to make recommendations to field operations on minimum indicators for education, child protection and sexual and gender-based violence (SGBV) as part of an integrated approach for these protection areas, and has also provided similar guidance more broadly for protection (attached to UNHCR's annual planning instructions).
78	The Board recommends that, as part of the review of the global reporting framework, UNHCR include cluster themes as part of its reporting hierarchy.	4th Quarter 2016	Division of Programme Support and Management (DPSM)	UNHCR will discuss this recommendation with the Board in order to better define its scope. Currently, cluster themes are included in various reporting structures. For example, the Results Framework has an objective specifically covering "Coordination and partnerships strengthened", with outputs relating to "Co-ordination mechanisms established" and "Joint assessment, planning and evaluation exercises held". UNHCR's work within clusters is also reported through the Global Strategic Priorities under the area "UNHCR makes effective use of and contributes to improving humanitarian coordination mechanisms". UNHCR's 2014 Global Report reports (on page 24) against "Effective leadership is established for cluster and inter-agency coordination at global and operational levels". The annual reporting exercise also includes a specific requirement for UNHCR's operations to report on "Partnerships –

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				coordination and contributions", summarizing the main achievements and challenges in inter-agency coordination, including cluster leadership, participation in joint UN initiatives (such as the Refugee Coordination Model) and engagement of development actors as they relate to the various population planning groups.
				In addition to assuming the cluster leadership in many operations, UNHCR is also contributing to the overall programmatic response which is primarily directed to interventions in the three cluster areas that UNHCR leads (Protection, Camp coordination and camp management and Shelter). These programmatic activities are planned for within UNHCR's Results Framework similar to refugee operations, but they are distinct from them through a separate population planning group for internally displaced persons (IDPs) and the fact that activities for IDPs are budgeted under Pillar 4.
82	The Board supports the plans of UNHCR to use its Focus system to better link costs and outcomes in each of its business sectors. UNHCR needs to take a tougher, clearer stance on the importance of information on costs and service performance, particularly on linkages between enrolment in education, delivery and retention, and the impact of achieving good-quality education qualifications. Without such information, fully informed judgments on the value for money achieved, or the cost-effective targeting of assistance, are not possible.	4 Quarter 2016	Division of Programme Support and Management (DPSM) Division of International Protection (DIP)	While UNHCR's operations carefully review linkages between financial investments and outcomes, UNHCR recognizes that there is room for further emphasis on the importance of cost-effectiveness: i.e. choosing the most effective combination of outputs to achieve maximum impact and ensuring that the identified outputs are executed in the most cost-efficient manner. These issues will be included in the deliberations of the working group referred to in response to the recommendation contained in paragraph 68 of the Board's report and will be reflected in the guidance framework.
83	The Board recommends that UNHCR headquarters issue central guidance to country teams on cost-effectiveness criteria in education services as an aid to decision-making and resource allocation in education programmes.	4th Quarter 2016	Division of Programme Support and Management (DPSM) Division of International Protection (DIP)	As mentioned in response to the recommendation contained in paragraph 68 of the Board's report, a working group will develop a guidance framework to assist operations to undertake consistent analysis of cost-effectiveness across sectors. While considerations around cost-effectiveness will vary from sector to sector, it is deemed important that the guidance framework establish the main parameters and principles for the analysis, in order to avoid a multiplication of approaches developed by functional units in isolation.

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85	The Board notes that there are many cases of steps being taken to establish sustainable solutions. It recommends that such innovations be assessed for their success and, where positive, learning shared. Such interventions could be tailored around the level of maturity of the country concerned (for example, the cohesiveness of UNHCR relationships with Governments and delivery partners such as UNICEF).	4th Quarter 2017	Division of International Protection (DIP)	UNHCR has started carrying out assessments of innovations being implemented within the education programme. Good practices have been identified and assessed, and a compilation is currently being put together for dissemination to the field. Further assessment of innovations will be carried out in 2015, tailored to specific contexts, and shared with the field. Through the "Seeds for Solutions" initiative, UNHCR is piloting and documenting innovative approaches to comprehensive solutions. UNHCR's 2016-2017 Global Strategic Priorities will measure innovative aspects of solutions, which will inform future solutions planning and recommendations.
89	**The Board recommends that, to be able to assess overall impact, UNHCR work towards collecting accurate data on retention and integration within national systems and define key performance metrics for all country offices.**	4th Quarter 2017	Division of International Protection (DIP)	Using existing systems and tools, and based on lessons learned from the field to date, UNHCR is working to improve data management in education, including with respect to school retention and integration in national systems. Several field missions have been carried out to assess gaps in how data is collected and analysed, and sessions on data management have been included in workshops organized by the Education Unit. Data management improvement is being carried out in collaboration with DPSM and DIST, to ensure that education data collection is fully integrated within UNHCR's data management systems, and field level training on improved data management is already planned, beginning in the second half of 2015. In addition, guidance on measuring the extent to which education is integrated into national systems has been developed and will be systematically disseminated to all country offices, including a checklist on key benchmarks for measuring progress on integration.
93	**The Board recommends UNHCR include human resources matters in the agenda at senior management meetings, thereby giving them visibility in terms of gender composition, recruitment times for ongoing and completed cases and skills gaps. The UNHCR senior management team should review comparable workforce data, as presented by the Board in table II.11 and annex II, to determine its optimal use of resources.**	1st Quarter 2016	Division of Human Resources Management (DHRM)	UNHCR has agreed to include human resources matters on the agenda at senior management meetings on a more regular basis. Key comparable workforce data of interest to the organization, prepared by the Workforce Analysis and Business Intelligence Unit in the Division of Human Resources Management (DHRM) and informed by enhanced consultations between DHRM and relevant units, will be submitted to the Senior Management Committee (SMC) for periodic review.

100	**The Board recommends that UNHCR identify the staff mix and capabilities that are required in the future, in order to plan for where the organization will be in the medium and long term, and what its staffing needs will be. The human resources strategy should go some way towards supporting that aim. In addition, the workforce analysis and business intelligence unit should build up its understanding of the optimal composition of the workforce and the capabilities needed, in order to create a medium- and long-term staffing plan.**	1st Quarter 2017	Division of Human Resources Management (DHRM)	UNHCR is committed to significantly reduce the risk of misalignment of its workforce through several complementary initiatives. UNHCR's "People Strategy", to be released in the fourth quarter of 2015, foresees the establishment of systems to analyse trends that may affect demand for the number, location and skills of staff. The Strategic and Transformative HR Service, under the authority of the Deputy Director of DHRM, will institutionalize workforce planning consultations with the divisions, the bureaux and the Executive Office on a regular basis. This process will require full cooperation of all managers in the organization. In addition, DHRM's Business Intelligence Unit will strengthen its analytical capacity to better anticipate future staffing needs. It will both develop an up-to-date overview of the current skills mix and capacities within the organization and interrogate data sources – including on rotation, retirement and attrition – with a view to establish reliable trends. Trends analysis will continuously be cross-referenced with the results of consultations with relevant units on evolving staffing needs in terms of volume, functional areas, diversity and language requirements. This methodology will allow to factor current and future composition and competency sets needed in the organization into the business model.
104	The Board recommends that UNHCR learn lessons from staffing reviews, focusing on optimizing the use of resources. In conducting those reviews UNHCR should engage with other United Nations offices to understand the extent to which core services can be shared across those offices in the respective countries and regions, including opportunities to upskill national staff to fulfil new and wider roles aligned to strategic objectives.	1st Quarter 2017	Organizational Development and Management Service (ODMS) Division of Human Resources Management (DHRM)	UNHCR will continue to conduct staffing reviews to analyse and, if needed, revise the internal structure of UNHCR's presence in a specific country in order to ensure optimal use of resources. Depending on the size, scope and operational context of UNHCR's operations in a given country, UNHCR will explore if, and the extent to which, services can be shared with other United Nations agencies present in the respective countries/region. UNHCR remains committed to maximizing the potential of locally recruited staff member through appropriate upskilling, particularly staff in the National Professional Officer (NPO) category, so that they are better able to perform functions currently carried out by internationally recruited staff members. In order to overcome existing external constraints, UNHCR will advocate for enhancing the use of NPOs during a review by the International Civil Service Commission scheduled for 2016. The NPO category was created in 1980 for functions in United Nations field

				offices that required national knowledge and experience and could not be carried out as effectively by international professionals. One of the main purposes was to assist national development and reinforce the capabilities of the host governments. NPOs were not permitted to perform regional and global functions and the NPO positions could not be encumbered by non-nationals, even if they had permanent resident status or legal working rights in the country. In addition, NPO positions could not be created at headquarters locations. UNHCR will strongly advocate for a broader range of individuals (such as permanent residents and individuals with legal working rights in the country) to be considered for NPO positions. It will also support a revision of the currently restrictive "national development" objective, with a view to allowing locally recruited national officers to perform functions with regional and/or global content.
113/ 114	The Board notes that UNHCR has an objective to consider how best to streamline the process, once the system upgrade has been completed in 2016. There are a range of options that could support that, and the Board recommends that management consider: (a) Limiting the number of posts staff can apply for, which should help to reduce the delays in sifting applications; (b) Establishing a roster system so that posts can be classified against generic job profiles, as far as possible aligning capabilities to posts and thereby reducing the volume of applications and the need for suitable candidates to go through the entire recruitment process; (c) Setting targets for the number of staff in between assignments or beyond their assignment lengths; and (d) Whether certain core or technical specialized functions are exempt from the mobility model, depending upon operational need. That should then free up time for the human resources team to start thinking in a more strategic way about the needs of the business.	2nd Quarter 2017	Division of Human Resources Management (DHRM)	UNHCR will consider how to streamline the deployment process once the MSRP upgrade is completed. While the possibility to limit the number of posts for which staff can apply was thoroughly discussed and discarded, UNHCR remains focused on developing better mechanisms to sift through applications and will look into all options to render the deployment process more responsive and timely. This includes the MSRP system upgrade, which will reduce or eliminate parts of the screening process that at present require human intervention. The screening response will also become quicker as a result of talent acquisition through enhanced profile-based recruitment, the acquisition of an Applicant Tracking System to better manage the influx of applications, and the introduction of technology to facilitate testing and interviewing of candidates via online channels. UNHCR will explore the establishment of indicators related to the number of staff in between assignments or beyond their assignment lengths, to be used in measuring the overall performance of the talent management and mobility processes. Referring to the numbers provided in the Board's report in respect of staff working beyond their standard assignment length, it should be noted that current IT systems do not allow UNHCR to disaggregate the data between staff who stayed beyond their standard assignment length (SAL) and those who were on a temporary assignment.

				Using the results from an averaging methodology, and taking into account the limitations of the data available in the current IT systems, an average of 360 international staff (17.92 %) were working on temporary assignments in 2014 (i.e. beyond their SAL or on a temporary assignment in another location) or temporarily not working. Out of those, 7.57 % were Fixed Term Assignment (FTA) contract holders who were on contracts expiring in a very short timeframe with no commitment or expectation of renewal.