

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				
68	<p>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.</p> <p>A/70/5/Add.6:</p> <p>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).</p> <p>Division / Service leading the process: Division of Financial and Administration Management (DFAM)</p> <p><i>[Rec. 50 in acc. with Annex 1 of A/69/5/Add.6]</i></p>	2012	<p>In progress</p> <p>Part (b) and (c) 2nd Quarter 2016</p> <p>Part (a) – <i>Assessed by the Board of Auditors as implemented in the Report of the Board for the year ended 31 December 2014</i></p>	<p>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 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 and 2016.</p> <p>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 have informed the corporate fraud risk register. Based on these results, UNHCR has identified the most relevant fraud risks at corporate level and is now reviewing whether the mitigating measures are in place. UNHCR must determine the impact of these fraud risks on its objectives and decide how best allocate resources for fraud prevention and detection.</p> <p>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 elaborated in the context of the fraud prevention project. UNHCR's Strategic Risk Register also captures one fraud-related risk.</p>
30	<p>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.</p>	2013	<p>In progress</p> <p>1st Quarter 2016</p>	<p>UNHCR's operation in Jordan developed terms of reference for an evaluation of the performance of the biometric registration procedures implemented in the country. The evaluation will document UNHCR Jordan's experience with biometrics focusing on procedural aspects of the tool's deployment and aims to:</p> <ol style="list-style-type: none"> 1. Evaluate the use of biometrics against the operational objectives stated prior to the

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	<p>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.</p> <p>Division / Service leading the process: Division of Programme Support and Management (DPSM); Division of Information Systems and Telecoms (DIST) and MENA Bureau</p>			<p>implementation of biometrics. 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;</p> <p>2. Review the coverage and overall cost-effectiveness of the system; and</p> <p>3. Assess whether biometrics practices and usage respect the basic data protection and privacy rights of refugees and other persons of concern, as well as other protection related aspects.</p> <p>The evaluation was carried out in July 2015. The evaluation team undertook a desk review and met with 35 persons during their mission including government authorities, senior staff from the service provider company, as well as UNHCR and partner staff. Upon return from their mission, the evaluation team provided an in-depth briefing of their findings to staff involved in registration and in the development of the global biometric system. However, due to the European refugee crisis, the evaluation report is expected to be completed by the end of the 1st Quarter of 2016.</p> <p>Pending the issuance of this report, UNHCR has drawn upon its experience with the current solution in the Syria situation, and have deployed this in Thailand and Chad operations. Lessons learned 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. UNHCR will ensure that these are fully taken into account in the development of the global biometrics registration procedures.</p>
36	<p>The Board recommends UNHCR explore whether greater use could be made of partner agreements extending beyond 12 months.</p> <p>A/70/5/Add.6:</p>	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. 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 to apply flexibility exceptionally in relation to those specific activities for which multi-year funding has

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	<p>The Board notes that UNHCR is reviewing the possibility of extending agreements and considers this recommendation as in progress.</p> <p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Implementing Partnership Management Service (IPMS)</p>			<p>been secured.</p> <p>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.</p> <p>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 percentage of the amount committed and earmarked by donors for multi-year activities, out of the total contributions received by UNHCR, is comparable small. In addition, the needs of operations in the field demand frequent changes of partnerships. Consequently, given the constraints identified above and the risks associated with this approach, UNHCR concluded 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.</p>
56	<p>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.</p> <p>A/70/5/Add.6:</p> <p>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.</p> <p>Division / Service leading the process: MENA Bureau; Policy Development and Evaluation Service (PDES); Division of Programme Support and</p>	2013	In progress 3 rd Quarter 2016	<p>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.</p> <p>Other studies continue in the implementation phase, including an analysis by the 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.</p> <p>Although rich in information, these studies did not provide sufficient grounds or insights to substitute for an independent evaluation of the cash assistance programme in Jordan. Terms of Reference for this evaluation have been drafted and shared with UNHCR office in Jordan for comments. It is anticipated that the evaluation will be tendered and contracted soon and the work concluded by 3rd quarter of 2016.</p>

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	Management (DPSM)			
105	<p>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; In consultation with other United Nations agencies and the wider humanitarian community, develop mechanisms to share intelligence on implementing partners.</p> <p>A/70/5/Add.6: The Board has noted progress in the introduction of the partner portal and considers this recommendation on track.</p> <p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Implementing Partnership Management Service (IPMS)</p>	2013	UNHCR considers this recommendation as implemented	<p>In July 2013, UNHCR issued a detailed policy for objective and transparent application and selection of partners for undertaking projects with UNHCR funds. 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 that requires partners to register and present their profile and thus aids in vetting of partners. It has dashboards to track and maintain up-to-date views on the funds disbursed to partners. The portal also contains information on UNHCR policies, procedures and guidance for effective application of the Enhanced Framework for Implementing with Partners. It provides a forum for issuing call for expression of interest for project to be undertaken by potential partners. Interested partners may respond by presenting a concept note to apply for such calls. UNHCR and partners are being trained for the use of this portal.</p> <p>The UN country team (UNCT), which includes UNHCR, discusses and shares major incidents of unacceptable behaviour by partners. UNHCR, UNDP, UNICEF and UNFPA discuss mechanisms of sharing partner information. UNHCR 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. 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 investigation practices and professionalism in the UN system. In light of these actions, UNHCR considers this recommendation as implemented.</p>

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Other recommendations				
114	<p>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.</p> <p>A/70/5/Add.6:</p> <p>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.</p> <p>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.</p> <p>Division / Service leading the process: Division of Programme Support and Management (DPSM) – Programme Analysis and Support Section (PASS); Division of Information Systems and</p>	2010	In progress 1 st Quarter 2017	<p>Due to a number of difficulties encountered in the upgrade of Focus, UNHCR is reviewing alternative solutions that will enhance project tracking, progress recording and operability with existing database.</p> <p>In 2015, five tools were reviewed at a broad level for the purpose of project progress tracking. Upon the initial desk reviews, two tools, namely 'M&E Online' and 'ActivityInfo' appear to have the potential to offer the required functionalities. These two tools will further be studied and tested in more detail in the course of 2016 to define the next steps. The review of M&E Online is on-going. A service provider is configuring the tool to match business requirements on project progress tracking. Upon the completion of configuration, testing will be undertaken to determine the next steps. UNHCR review of ProjectInfo and ActivityInfo, which are being used in MENA, is on-going. A pilot test is planned and the developers of ActivityInfo have been contacted. More status update on ActivityInfo is reflected in response to Board recommendation 50/2013. The estimated time for completion is shifted to end first quarter of 2017.</p> <p>There have also been a number of efforts to enhance the Framework for implementing with partners, and these efforts also relate directly to the tracking of progress for the activities implemented through 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. In addition, UNHCR's Partner Portal was launched in April 2015 for a gradual roll-out across operations.</p> <p>As of 2015, financial disbursements to partners are linked to an output delivery level. A special "eKnowledge folders" have been created in e-Safe (UNHCR's electronic archiving system), where all project partnership agreements are stored providing internal access to agreements signed in the field and therefore facilitating maintenance of records and monitoring of partner projects. New guidance on partner project performance and financial monitoring has been tested in several field operations and is</p>

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	Telecoms (DIST) <i>[Rec. 11 in acc. with Annex 1 of A/69/5/Add.6]</i>			in process of being issued. This guidance will further enhance tracking and management of project partnerships by providing regular and predictable performance monitoring.
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) <i>[Rec. 52 in acc. with Annex 1 of A/69/5/Add.6]</i>	2012	In progress 2 nd Quarter 2016	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 and training for field offices on potential risk areas and red flags when implementing through partners.
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;	2012	In progress 4 th 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

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	<p>(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;</p> <p>(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.</p> <p>A/70/5/Add.6:</p> <p>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.</p> <p>Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) / Global Fleet Management (GFM)</p> <p><i>[Rec. 61 in acc. with Annex 1 of A/69/5/Add.6]</i></p>			<p>responses, a Request for Proposal (RFP) was launched in 2015. It is expected to have a contract in place by the first quarter of 2016 and to start the roll-out then.</p> <p>The maintenance and repair RFP has been completed and was sent to the Procurement Service for launching in November 2015. This is progressing according to plan and the closing date for the RFP for these services was 31 January 2016. It is expected that one or several new service providers will be contracted during 2016 and that preparation for the field implementation of the Maintenance and Repair Project can start in 2016 with an official launch in 2017.</p> <p>UNHCR continues its evaluation of vendors, contract negotiations and the practical implementation of the project. GFM is expecting that field implementation on a limited scale will start before the end of 2016. A policy will shortly be issued establishing procedures and responsibilities for the maintenance and repair of UNHCR operated and controlled vehicles, generators and other motorized equipment.</p>
109	<p>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.</p> <p>A/70/5/Add.6:</p> <p>The Board has seen the fleet management manual and</p>	2012	In progress 1 st quarter 2016	<p>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.</p> <p>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 2016 and all of them by the end of 2018.</p> <p>The number of tracking devices now stand at 2,038 vehicles installed, which represents 35% of the UNHCR fleet worldwide. UNHCR considers part (a) of this</p>

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	<p>the broader plans of the global fleet management project and considers this recommendation as on track.</p> <p>Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) / Global Fleet Management (GFM)</p> <p>[Rec. 62 in acc. with Annex 1 of A/69/5/Add.6]</p>			<p>recommendation as implemented.</p> <p>In respect of part b) of the recommendation, UNHCR has developed KPIs for fleet management which measure <i>inter alia</i> 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 started roll-out of the fleet management training during 2015 which enable operations to generate reports on driver performance. Fleet management training will continue throughout 2016-2018.</p> <p>Reports for tracking driver behaviour are already available at the field level, and 20 countries have been trained in the use of the VTS (Vehicle Tracking System). We have completed four countries for the comprehensive Fleet Management Training (Ghana Kosovo, DRC (to Senior Management) and Nepal). In 2016, it is expected that Fleet Management Training will be ramped up progressively, and that by year end will have completed an additional 20 locations (not countries).</p> <p>The Safe Road Use campaign will continue with six more workshops planned to be implemented in 2016, which are funded by the insurance contributions, and also a kit for self-training by the field called an “Event in a Box” will be rolled out. We are hoping to sign a partnership agreement with an external partner for provision of further training and/or assistance to countries that are willing to pay for this from their own budgets. The Road Safety effort is a long-term effort that will continue for many years to come.</p>
45	<p>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.</p> <p>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.</p>	2013	In progress 1 st Quarter 2016	<p>UNHCR is in the final stages of 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 with the objective to improve the existing management/governance structure. The review also aimed to draw lessons for the future design of structures for managing large-scale and rapidly evolving emergencies.</p> <p>Within this context, a senior UNHCR official was temporarily assigned to ODMS and tasked with carrying out the joint ODMS /MENA review in the second half of 2015. In collaboration with the MENA focal point, the official started the analysis at HQ level</p>

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	<p>Division / Service leading the process: Organizational Development and Management Service (ODMS) and MENA Bureau</p>			<p>in the second half of 2015. However, further progress on the review was then delayed due to the following reasons: the official was deployed as senior emergency coordinator for the European refugee crisis as part of UNHCR's emergency response mechanism, an OIOS internal audit of the MENA Bureau has been scheduled to take place in the 4th quarter 2015, as well as other operational constraints.</p> <p>A joint ODMS/MENA mission to the Middle East has taken place at the end of January 2016, interacting with senior officials at the Director's Office in Amman as well as several UNHCR country operations under its coverage. The review is expected to be completed by the end of the first quarter of 2016.</p>
50	<p>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.</p> <p>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.</p> <p>Division / Service leading the process: Division of Programme Support and Management (DPSM)</p>	2013	In progress 1 st Quarter 2017	<p>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.</p> <p>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 (<i>Who</i> does <i>What</i> and <i>Where</i>) and performance/activity related information. ActivityInfo usage in the Jordan office showed that it provided flexibility to report on activities on a monthly basis. It assists with the online collection of progress reports by partners 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 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</p>

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				<p>Syrian refugee situation.</p> <p>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 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.</p> <p>In 2015, a number of actions have been taken to further enhance the ActivityInfo, including the tool configuration to meet the business requirements, semi-automatic transfer of data from the planning tool (Focus Client) to ActivityInfo for project monitoring, as well as the identification of operations for piloting of the tool in 2016. Demonstrations of the tool to internal stakeholders in HQ and in the field have taken place. User guides have been developed and user trainings among UNHCR and partners staff (part of the pilot) have taken place.</p> <p>During the review process in 2015, UNICEF, the pioneer of the ActivityInfo tool in the DRC, found that the tool was insufficient to handle all its requirements, and decided to further enhance this tool in 2016. UNHCR will continue its collaboration with UNICEF on this endeavor as well as plans to complete its piloting by the end of the first quarter of 2017 (to follow the operations management cycle phases). Given these developments, the estimated time for the comprehensive review that includes the analysis of the pilot results is shifted to the end of the first quarter of 2017.</p>
86	<p>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.</p> <p><i>A/70/5/Add.6:</i> The Board requests that the timetable for implementation (July 2015) is amended, so that it</p>	2013	In progress 2 nd Quarter 2016	<p>UNHCR will develop guidance for country teams on cost-effectiveness criteria as recommended by the Board, using published international data and best practices. In the last quarter of 2015, after a review of the draft guidelines, it was concluded that a more detailed financial analysis of all health programmes was required to address this recommendation. The financial analysis will be conducted from February to April 2016 by an expert health economist. Following this analysis and review, the operational guidance will be finalized and released by June 2016.</p>

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	<p>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.</p> <p>Division / Service leading the process: Division of Programme Support and Management (DPSM) – Public Health Section</p>			
101	<p>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.</p> <p>A/70/5/Add.6: The release of guidance is planned for late 2015. The Board will review this in future years.</p> <p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) / Implementing Partnership Management Service (IPMS)</p>	2013	UNHCR considers this recommendation as implemented	<p>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:</p> <p>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 partners.</p> <p>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. Such analysis should 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).</p> <p>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).</p> <p>UNHCR has also issued an updated Chapter 4 of UNHCR Manual which deals with aspects of programme implementation. This chapter guides operations with regard to</p>

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				<p>various factors that should be considered when determining best-fit implementation arrangements (Chapter 4, section 4.4).</p> <p>UNHCR therefore considers this recommendation as implemented.</p>