UNHCR

Matrix

Follow-up to the key recommendations of the United Nations Board of Auditors in its reports issued in 2023 or from prior years and the measures taken by UNHCR to address them

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 information purposes only.

As of 1 August 2024

Please note that the key recommendations of the Board of Auditors are reflected **in bold**. A list of abbreviations is provided at the end of the document.

Financial period first mentioned	Para.	United Nations Board of Auditors' Recommendations (A/79/5/Add.6)	Estimated time for completion	Office responsible for leading the implementation process	Actions intended to address the recommendation
2023	29	**The Board recommends that UNHCR achieve a level of processing of financial reports from implementing partners at the date of certification of financial statements at least as high as was the case in the previous ERP system at the comparable time within the annual reporting cycle.**	2nd quarter, 2025	DSPR/Implementation Management and Assurance Service	For 2024 partnership project agreements, UNHCR is using the newly implemented system reporting, oversight and monitoring system, known as PROMS, which will facilitate the processing of the corresponding project financial reports. UNHCR has also provided training to operations on the project financial reports processing functionality of PROMS and issued guidance materials to support the utilization of this new tool by field offices. This will ensure that the challenges faced in 2023 with partners' reporting during the transition period will be substantively addressed.
2023	218	**The Board recommends that UNHCR define and implement a comprehensive strategy to increase its efficiency, identifying desirable business process re-engineering, opportunities to consolidate back-office functions at a global or regional level, taking advantage of the digital transformation resulting from the Business Transformation Plan, and ensuring that the Organization develops measures to monitor and report on this strategy.**	1st quarter, 2026	Office of the Deputy High Commissioner Office of Assistant High Commissioner (Operations)	UNHCR will develop a comprehensive efficiency agenda for the organization, including measures to monitor and report on these efforts, and will further refine and enhance various dashboards and key cost indicators which will be made available to operations and regional bureaux to support them in better monitoring efficiency. Bureaux will be asked to organize regional sessions on cost efficiency and measurement to raise staff awareness. Back office support functions will be further rationalized to leverage the automation provided by the new system adopted as part of business transformation plan. Building on the Finance Hub experience established in 2022 in response to the Ukraine emergency, UNHCR will explore further centralizing invoice processing, payments, bank reconciliations and travel claims globally. This will increase efficiencies by reducing the administrative burden on field operations, while also strengthening internal controls and fraud prevention. The Transformation and Change Service will be replaced by a strengthened organizational design entity known as the Design and Development Service, which will support implementing the UNHCR management vision and advise on optimizing and

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					streamlining the UNHCR architecture, processes, and systems to achieve strategic priorities, including those of the Global Compact on Refugees.
2023	241	**The Board recommends that UNHCR strengthen the quality of its reporting on budget and results to both the Executive Committee and donors, and better use the performance framework as a managerial tool for the Organization.**	4th quarter, 2025	DSPR DER	UNHCR introduced a new results-based management system in 2021 with a new framework to demonstrate impact and outcomes from its work. The first Global Report using this new framework was published in June 2023 and the second report in July 2024. The 2023 Global Report was recognized by Member States for its quality, including analytics, summaries and conclusions, and navigability. In 2025, the report will be further strengthened with results at the output level, using core output indicators, and in enabling areas. These improvements, which were welcomed by Member States, will be useful for management purposes as the enhanced information on outputs and enabling indicators will better inform managerial needs. Furthermore, in 2024 and 2025, the new business transformation programme systems will be fully functional, enabling UNHCR to integrate financial, operational and results data more effectively in management processes and reporting.
2023	262	**The Board recommends that UNHCR strengthen its strategy and knowledge of the large camps, in particular by: (i) defining priority actions; (ii) regularly collecting and updating quantitative and qualitative operational data on the populations concerned, including by means of statistical estimates; and (iii) providing structured communication on the situation in these camps and the results of their management.**	2nd quarter, 2025	GDS/DER/DSPR/ country operations	Regarding part (i), UNHCR will define priority actions in conjunction with the measures taken to address the recommendations on camp management, particularly alternatives to camps, registration and identity management, collecting better information on needs and expenditure, and mitigating gender-based violence risks. These actions were covered in detail in the comments of UNHCR relating to the recommendations in paragraphs 278, 301,316 and 352 of the Board's report for the year ended 2023.

UNHCR will develop a methodology on statistical estimates for camps and will establish a site management system, which will be combined with the enterprise data from UNHCR in order to |

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					become the only source for operational data. The site management system will be accessible through a revamped data portal managed by UNHCR, thus providing information on camp situations that is better structured. This will address part (iii) of the recommendation.
2023	278	**The Board recommends that UNHCR expand the initiatives to promote, where possible, a variety of alternatives and exit solutions to large camps.**	2nd quarter, 2025	DRS	UNHCR plans to issue a new urban policy in 2024 that highlights the importance of interventions by UNHCR that avoid encampment and promotes urban responses whenever possible. .
					UNHCR will develop guidance on sustainable programming, which main aim is to ensure inclusion and self-reliance of forcibly displaced and stateless people. UNHCR will provide field support to implement such approach in contexts hosting large camps.
					In addition, UNHCR will develop guidance on transforming camps into integrated settlements, based on promising examples, including in Ethiopia and Kenya. Dissemination will be ensured through webinars.
					In addition, monitoring of the implementation of 2023 Global Refugee Forum pledges related to settlements will be conducted regularly, and cross-fertilization among countries hosting large camps will be facilitated. UNHCR's policy directions will highlight the importance of promoting inclusion from the outset of an emergency, while also promoting sustainable programming.
2023	301	**The Board recommends that UNHCR improve registration processes in large camps, including by: (i) reviewing the Guidelines on Registration and Identity Management in order to foster a continuous registration approach in a one year cycle and to set verification schedules in case this approach is not feasible; (ii) reinforcing**	(i) 2nd quarter, 2026 (ii) 4th quarter, 2025 (iii) 4th quarter, 2026	DIP GDS	(i) GDS will review and update the guidelines with a view to shifting as much to a continuous registration effort as possible, leveraging the digital gateway as the most cost-efficient option to verify presence in a non-verification setting. While guidance can be developed in 2025, the implementation of this feature of the digital gateway will stretch into 2026.

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		capacity building and support on anti-fraud procedures and ensuring a full application of the new policy and procedures on Addressing Fraud Committed by Forcibly Displaced and Stateless Persons, including the nomination of fraud local points where required; and (iii) implementing inter-operability gateway in all operations where data is exchanged between UNHCR and the World Food Programme.			(ii) Anti-fraud focal points will be nominated in operations with large camps and the revision and re-launch of the integrity e-learning course to address new policy and procedures is expected to be completed in 2025. (iii) UNHCR has successfully implemented two data exchanges with the World Food Programme (WFP), using an inter-operable data gateway in Ecuador and the United Republic of Tanzania. UNHCR will coordinate with WFP at headquarters level to design and implement a global roll-out plan to cover all operations where data is exchanged.
2023	316	**The Board recommends that UNHCR better inform the budget process with the needs and expenditure associated with the management of large camps.**	4th quarter, 2025	DSPR	UNHCR planning and budgeting occur at the country level, using a bottom-up approach. Needs assessment, budgeting, planning and implementation for large camps follow the same process as other planning and budgeting, with no separate process for large camps. Feasibility and technical assessments will be undertaken to find suitable ways to better identify needs and expenditure for camp management, enhancing knowledge and improving budget preparation and management.
2023	335	**The Board recommends that UNHCR strengthen its relations with the United Nations resident coordinator to better integrate refugee issues into the system-wide United Nations strategy in the host country in order to develop synergies and avoid duplications.**	2nd quarter, 2026	DER/DRS/DSPR	UNHCR will continue to strengthen relations with the Development Coordination Office and Resident Coordinators at both global and local levels. At the global level, there is a proposed policy dialogue between UNHCR and the Development Coordination Office that will focus on: (i) how to improve and clarify coordination and leadership structures and accountabilities for countries with a significant refugee response in a development context; and (ii) how the United Nations Sustainable Development Cooperation Framework and refugee response plans can be better linked. At the country level, UNHCR has developed a guidance note on engagement with the United Nations Sustainable Development

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					Cooperation Framework. In the context of the proposed dialogue between UNHCR and the Development Coordination Office, an interim guidance note will be updated and finalized based on the dialogue's outcome. UNHCR will also expand the use of the appraisal tool on the inclusion of forcibly displaced and stateless persons in national frameworks for the achievement of the Sustainable Development Goals to additional countries, according to the UNDP-UNHCR Global Collaboration Framework for Inclusion and Solutions. The appraisal tool aids in identifying and analysing critical factors for delivering sustainable solutions to forcibly displaced and stateless populations, supporting Resident Coordinators in including the issue of forced displacement in the United Nations Sustainable Development Cooperation Framework.

The policy dialogue is expected to focus on the following five elements: (i) leadership; (ii) government engagement; (iii) joint analysis and strategic planning; (iv) operational coordination; and (v) resource mobilization/donor engagement. The policy dialogue is expected to produce a letter similar to the Joint UNHCR-OCHA note on mixed situations. UNHCR will continue monitoring the implementation of the 2023 United Nations common pledge at country level, which is led by Resident Coordinators. |
| 2023 | 352 | **The Board recommends that UNHCR better identify and mitigate the risks related to the protection of persons of concern in large camps, including those concerning gender-based violence, and reinforce capacity building in this field.** | 2nd quarter, 2026 | DIP

Country operations/regional bureaux | The identification of and response to protection risks for persons living in large camps is primarily carried out at country level in the context of multi-year protection and solutions strategies. These efforts will be pursued and strengthened. In particular, UNHCR will support operations in their efforts to implement and monitor risk mitigation activities related to the prevention of gender-based violence across UNHCR sectoral responses within available resources. Regional bureaux will also advise operations to assess whether substantial residual risks exist in protection or other |

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					sectoral programming and reflect it in their risk register to ensure that they are managed accordingly.
2023	364	**The Board recommends that UNHCR study ways of improving coordination in the management of the large camps, by clearly defining, through an update of the refugee coordination model, the priority tasks entrusted to UNHCR and those for which the other partners are responsible.**	2nd quarter, 2026	DER	UNHCR is in the final stage of consultations to update the guidance on the 2019 refugee coordination model. The 2024 update will capitalize on over 10 years of lessons learned from the model's implementation. Through the refugee coordination model, UNHCR is committed to establishing predictable, inclusive, collaborative, efficient and effective coordination grounded with partners that are complementary in terms of expertise and capacity. UNHCR advocates adequate and safe living conditions for refugees and discourages the establishment of camps where possible. The new guidance will provide direction on coordination arrangements for different sectors including in situation where refugee camps or settlements are to be established.
2023	378	**The Board recommends UNHCR improve reporting on the management of large camps, including costs and results achieved, and develop scenarios for making savings and increasing efficiency and effectiveness.**	4th quarter, 2026	DSPR	UNHCR refers to its comments above relating to the recommendation contained in paragraph 241 of the Board's report for the year ended 31 December 2023. Core output indicators presented in the Global Report will be used to better understand costs and results achieved in large camps to inform management decisions on efficiency and effectiveness, during planning and "GET" phases.
2023	36	**The Board recommends that UNHCR, for the next financial year, implement an automated report within Cloud ERP that enables control at entity level of all uninvoiced receipts that are accrued at the end of the reporting period.**	4th quarter, 2024	DFAM DIST	In coordination with DIST, DFAM will: (i) Develop a new report or repurpose existing standard reports that will provide the un-invoiced receipts that are, or should be, accrued by the end of reporting period. (ii) Work with the software vendor to find a solution to the technical constraints in the reporting platform that impeded the generation of reports for 2023.

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2023	46	**The Board recommends that UNHCR monitor the implementation of scheduled automations in Cloud ERP to ensure that they are fully in place and reliable for the next reporting period.**	3rd quarter, 2025	DFAM DIST	UNHCR will continue to monitor the system processes that are still manually operated and that can eventually be reliably scheduled and automated. This could include, for example, accounts payable invoice validations, invoice approval initiation, invoice accounting, auto reconciliations of bank statements and other processes related to activities for opening and closing the accounting periods.
2023	66	**The Board recommends that UNHCR strengthen user's rights and access management for Cloud ERP by: (i) performing a review of all users with privileged roles; (ii) activating automated controls to detect inappropriate role combinations; (iii) implementing advanced transaction controls and developing procedures to clear inappropriate transactions; and (iv) using advanced audit controls to track atypical use of the ERP.**	3rd quarter, 2025	DFAM DIST	UNHCR plans to implement the following activities: (i) Remind focal points in operations to perform frequent reviews of the roles and privileges in their area of responsibility and ensure that reports are available to provide evidence of those reviews. (ii) Start the implementation in 2024 of the advanced access controls to highlight conflicting privileges. This will be carried out in conjunction with a review of the privileges assigned to the roles within UNHCR. (iii) Start the implementation in 2024 of the advanced transaction controls to highlight suspicious transactions.
2023	95	**The Board recommends that UNHCR strengthen the management of IT security by:** **implementing on a yearly basis the self-assessment questionnaire initiative and adapting the staff security training accordingly;** **developing specific training sessions for the information security focal points;**	(i) 1st quarter, 2025 (ii) 4th quarter, 2025 (iii) Continuous	DIST	(i) DIST will continue to implement the annual self-assessment questionnaire; (ii) DIST will prepare in collaboration with DHR and the Global Learning and Development Centre an action plan to ensure the inclusion of all relevant stakeholders in the mandatory cybersecurity training, including partner staff who have access to UNHCR information systems. Updated training material to reflect changes in the environment will be part of the 2024-2025 plan. The identification and provision of the targeted training for personnel most susceptible to cyber-attacks will be considered as a new initiative for 2024.

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		pursuing anti-phishing campaigns and adapting training and communication on this threat accordingly.			(iii) UNHCR will continue pursuing anti-phishing campaigns and adapting training as discussed above.
2023	131	**The Board recommends that UNHCR:** **define a strategy to bring its budgeting methodology in line with the Global Compact on Refugees, with a programme of work that better describes the Organization's role and comparative advantage in relation to what is being done by other stakeholders, and in line with sustainable programming; consult and agree with Member States on the most suitable ways to expand and improve information on allocations, priorities, trade-offs and urgent gaps based on funds available against the approved programme of work, so that they have greater visibility and understanding of UNHCR's activities on the ground, including, but not limited to, the provision of improved information in the budget and funding updates provided three times a year.**	4th quarter, 2025 4th quarter, 2026	DSPR	Sustainable programming reinforces the principles of the 2018 Global Compact on Refugees which is to work with multiple stakeholders and partners to include and empower forcibly displaced persons. This approach is not new and is about maximizing self-reliance and minimizing dependency on humanitarian aid. In 2024, UNHCR is making concerted efforts to increase support for, and commitment to, this approach in all operations. All regions show progress towards sustainable programming. This is already visible in 11 priority operations, which are focusing on people-centred, inclusive and multi-stakeholder approaches, strengthening empowerment and solutions to highlight the catalytic role of UNHCR. This will further require budgets reviewed for non-transactional activities (e.g. engagement with development partners). Each country operation will follow its own timeline and different actions/focus interventions based on context to achieve change. In the coming years, the approach will be further strengthened and supported in all country operations, with an intensified effort to leverage engagement with development actors. As such, sustainable programming approaches are in line with the current UNHCR needs-driven budgeting methodology and multi-year planning. The planning, programming and budgeting methodology introduced with COMPASS supports the implementation of the Global Compact for Refugees and takes into consideration the contributions of stakeholders in the planning processes to define UNHCR interventions in light of the contributions of other stakeholders. This is in line with a sustainable programming approach.

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					In relation to the part (i) of the recommendation, increased support will be provided to country operations through the regional bureaux, for defining a clear roadmap for the implementation of sustainable programming in specific contexts. Guidance on sustainable programming will be refined and will include a description of the role and comparative advantage of UNHCR in relation to the efforts of other stakeholders to guide country operations in planning and budgeting, as well as in the results phases. Therefore, through intensified attention on sustainable programming, UNHCR budgets and plans will reflect further strategic alignment with the Global Compact on Refugees. Regarding the part (ii) of the recommendation, consultations continue to take place with Member States on the most suitable way to provide them with information, including in the context of the meeting of the Standing Committee of the Executive Committee. In 2024, UNHCR has made significant progress in the provision of information on allocations, priorities and trade-offs, including through Standing Committee presentations, the Global Report and the underfunded report.
2023	132	**The Board also recommends that UNHCR improve its needs assessment methodology in order to better inform the budget process.**	4th quarter, 2026	DSPR	In relation to the development and implementation of detailed guidance on sustainable programming (see paragraph 131 above), UNHCR is planning to update its needs assessment handbook and further strengthen its recently launched assessment and monitoring resource centre, which provides practical tools for operations planning assessments of all kinds. In addition, an assessment module will be included in the e-learning course accompanying the Programme Handbook that will be launched in early 2025. Consultations will be undertaken within Headquarters divisions and with regional bureaux and operations to strengthen available guidance to help operations ensure that assessment data better informs the preparation of the budget.

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2023	171	**The Board recommends that UNHCR leverage its resource mobilization strategy, including the new private sector engagement strategy to: (i) increase both the volume and quality of its voluntary contributions, in terms of flexibility, multiyear visibility and diversification, including by demonstrating to donors the impact of its operations; and (ii) assess the pros and cons and feasibility of progressively introducing new financing models.**	4th quarter, 2026	DER	UNHCR is finalizing its new private sector engagement framework in 2024. This organization-wide approach aims to attain results encompassing solutions and income and harness the full potential of the private sector. Sustained and increased, investment into the acquisition and retention of new supporters will continue to be essential in its delivery. Additionally, UNHCR is assessing the feasibility of introducing new financing models and will complete this assessment by the end of 2024. UNHCR also plans to address any further action points, including consulting Member States as appropriate, in 2025 and 2026.
2023	82	**The Board recommends that UNHCR improve the management of incidents for Cloud ERP by: (i) enforcing maintenance clauses in the service level agreement with the provider; (ii) reducing the number of travel process incidents, starting with the most critical ones; and (iii) using the "regular incident classification" to assign more appropriately the incidents.**	2nd quarter 2025	DFAM DIST	(i) UNHCR has already implemented the recommendation (i) by working with both the product vendor and the maintenance provider to review and prioritize incidents. In 2024, additional resources were utilized to analyse and address the backlog in processing travel issues, which has already resulted in the resolution of numerous key issues relating to travel in the first half of 2024. This has contributed to improving the response time to resolve technical and functional issues. (ii) UNHCR has agreed with the provider to use the category and subcategory incident fields to further identify and analyse the root causes of incidents for resolution. Additionally, ServiceNow resolution groups are periodically reviewed to ensure appropriate incident classifications.

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2022	63	**The Board recommends that UNHCR take the opportunity of the new Cloud ERP system to improve the quality of the freight costs calculation.**	1st quarter, 2024	2nd quarter 2025	DFAM DESS	UNHCR will implement a new approach for calculating freight costs using the standard functionalities of Cloud ERP, where a freight costs are identified, associated with, and added to the purchase value of the goods each time that they are received. The standard uplifts will be modified regularly based on recent actual experience. The new functionality is being prepared and tested.
2022	212	**The Board recommends that UNHCR adopt, as a complement to the issuance of its corporate risk appetite statement, a consistent methodology for defining internally its tolerance for operational risks at the field level.**	30.09.2024	30.09.2024	Enterprise Risk Management Service	A draft global risk appetite statement has been developed. The document has gone through an extensive round of consultations (at Headquarters and in the field), and the revised version will be shared again with divisions before being submitted to the field reference group and ultimately senior management. In addition, four pilot country operations (Ethiopia, Kenya, the Sudan and Ukraine) have identified and begun collecting data on key risk indicators. Discussions on setting tolerance thresholds for these indicators are ongoing. Based on these pilot experiences, standard operating procedures and a reporting template are under development and will be tested in the 2nd quarter and 3rd quarter by operations which will roll out risk appetite.
2022	267	**The Board recommends that the Administration revise the 2021 procurement framework by (a) lowering the threshold of formal solicitation to ensure effective monitoring and oversight over procurement actions; and (b) addressing key loopholes, particularly in**	30.06.2024	31.12.2024	DESS	(a) UNHCR is in the last phase of completing the revision of its administrative instructions on procurement, introducing lower financial thresholds at country operation level for formal methods of solicitation in both emergency and non-emergency situations. In addition, the upcoming new procurement administrative instructions is closely aligned with the supply strategy and supply operating model. It defines procurement

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		terms of planning, training and staff qualifications.				responsibilities and oversight, specifically addressing part (a) of the recommendation. The document provides a comprehensive description of roles, accountabilities and authorities across country operations, regional bureaux and headquarters entities. This is essential for the effective implementation of the supply operating model.
						Regarding part (b), one of the changes introduced with the revised administrative instruction on procurement is enhanced supply and procurement planning, which will foster linkages with the planning processes of other divisions. To strengthen the procurement planning process, the Supply Management Service will be conducting an annual procurement planning review based on consolidated procurement plans from country operations consolidated at the regional level.
						The Global Learning and Development Centre, together with Supply Management Service, has developed a workforce development plan aligned to the new supply strategy 2024-2030, which will provide training and toolkits for supply staff at different levels, ensuring minimum standards. DHR and DESS, including the Supply Management Service, are actively tracking staff skills within Workday. The objectives for 2024-2025 of a learning and development committee, which was established in May 2024, include:
						(i) Ensuring that colleagues in the supply workforce can confidently articulate, possess and demonstrate the necessary capabilities and behaviours to achieve strategic goals.
						(ii) Repurposing existing learning programmes to align with the new supply strategy and the learning

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						framework of the Global Learning and Development Centre. (iii) Establishing a centralized supply chain learning hub to promote continuous learning and skill enhancement throughout the Supply learner's journey at UNHCR.
						While the needs assessment, training framework and some of the training material/pathways are expected to be completed by the end of 2024, the full benefits of quantifiable enhancements in employee competencies will be achieved progressively in the next years.
2022	297	**The Board recommends that UNHCR enhance strategic leadership on procurement at the highest level and allocate as efficiently and effectively as possible the procurement activities to be carried out at the level of country operation, regional bureau and headquarters levels.**	31.03.2024	Implemented	DESS	The new UNHCR supply strategy was issued in May 2024, and it introduced a new supply operating model, which recalibrates the roles and responsibilities between UNHCR global, regional and local supply teams, ensuring that the day-to-day operations are aligned with strategic objectives. The new supply operating model enhances collaboration, accountability and oversight across regions and functional areas by aligning resources, supply processes and expertise. The full roll-out of the new supply operating model is ongoing. Although the full roll-out is ongoing, UNHCR considers this recommendation substantially addressed at this stage.
2022	315	**The Board recommends that UNHCR define and implement a prioritized demand and supply plan for each entity, and define tools and additional mechanisms to monitor procurement throughout the year.**	30.06.2024	31.12.2024	DESS	The new supply operating model being implemented by UNHCR foresees a stronger role for the regional bureaux supply teams to coordinate the annual procurement planning and consolidation at regional level. The Supply Management Service at Headquarters level will review which part of the aggregate consolidated procurement plan should be sourced internationally (i.e. through the Supply Management

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						Service), against what must be procured locally (through local or regional supply teams).
						As part of the updating of the regulatory framework, UNHCR will improve the consolidated procurement planning and, in addition, develop procedures to plan and track the ordering of goods and services.
						UNHCR will explore the best solution to use the demand and supply plan based on an area of business cost categorization as applied in Cloud ERP.
2022	369	**The Board recommends that UNHCR strengthen the role of the second "line of defence" in key internal controls on procurement processes, including at the regional level.**	30.06.2024	31.12.2024.	DESS	The new supply operating model outlined at the new supply strategy provides a description of the role of regional bureaux within the second line model, in relation to procurement and other areas relating to supply chain management. This is strengthened by a supply structure in regional bureaux guided by standard benchmarks enabling them to engage in more review and monitoring activities and enhances functional oversight through the new role that regional bureaux play as a second line in the review of contract award recommendations and review of submissions for committees on contracts, especially submissions to the headquarters committee on contracts, previously managed by the Supply Management Service and now transferred to regional bureaux.
						In September 2023, the standard supply structure of regional bureaux was described in a document on supply function description and benchmark that defines the roles and minimum requirements of the supply function at local, regional and headquarters levels. Also, in September 2023, this description was included in the Handbook for Designing

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						Field Presences, issued by the Strategic Workforce and Structural Planning Section, DHR, ensuring its application.
						Note: The upcoming revision of the procurement policy and administrative instruction will strengthen the role of the regional bureaux in the validation, oversight and consolidation of procurement plans from country operations for all requirements above the value for requests for quotations.
2022	410	**The Board recommends that UNHCR regularly undertake a review of the most frequent cases of non-compliance in procurement identified by the relevant procurement review authority, and put in place appropriate measures to tackle the root causes of these weaknesses, in order to improve the oversight of procurement processes at all levels.**	30.06.2024	31.12.2024.	DESS	UNHCR has already been reviewing and analysing cases of non-compliance related to procurement activities detected either through secondary review by the internal procurement review authorities or through the review of external review authorities.
						With the full implementation of the Cloud ERP, procurement processes are conducted in a centralized system in an integrated procurement process, allowing for more standardization. This supports the identification of non-compliant procurement transactions using the available Cloud ERP exception reports.
						UNHCR is conducting more follow-up and monitoring activities from a regional entity with oversight authority. Moreover, UNHCR envisages additional mechanisms for more effective oversight of the procurement actions with the revision of the administrative instruction on committees on contracts at Headquarters and in the field.
2021	27	**The Board recommends that UNHCR follow up on the impact and costs of the decentralization and regionalization reform through completing a comprehensive evaluation to establish if**	2nd quarter, 2024	4th quarter, 2024	Evaluation Office	A comprehensive evaluation of the decentralization and regionalization reform is included in the 2023-2024 work programme of the UNHCR Evaluation Office. The evaluation has already started, but the results are expected by the end of the 4th quarter 2024.

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		the intended results foreseen in the 2019 framework decisions on decentralization and regionalization have been achieved. ***Assessment of the Board of Auditors (June 2023)*** *Work is still ongoing. The Board considers the recommendation as under implementation.*				
2021	37	**The Board recommends that UNHCR summarize existing documents into one formal accountability framework that defines roles, authorities and accountabilities in the organization in a compulsory manner and that it includes reporting lines and authorities.** ***Assessment of the Board of Auditors (June 2023)*** *Work is still ongoing. The Board considers the recommendation as under implementation.*	4th quarter, 2023	4th quarter, 2024	Transformation and Change Service	In 2022, UNHCR revised and issued an updated version of the roles, accountabilities and authorities for country offices, regional bureaux and headquarters divisions based on the lessons from the first three years of decentralization and regionalization. The roles, accountabilities and authorities, along with policies and administrative instructions, serve as the basis of the UNHCR accountability framework, guiding teams and supporting decision-making at every level. UNHCR will issue a formal accountability framework by the end of 2024. This framework will complement the roles, accountabilities and authorities by clarifying UNHCR overall accountability objectives and providing an overview of its organization-wide accountability systems and principles. The design has been informed by the Joint Inspection Unit report on the review of accountability frameworks in United Nations system organizations, which was issued in June 2023.
2021	101	**The Board recommends that UNHCR streamline the measurement of programme results by interconnecting sectoral information available in other systems such as CashAssist, PROMS to**	3rd quarter, 2023	Implemented	DSPR GDS	An updated guidance on managing the core indicators is included in the recently issued Programme Handbook, providing a clearer link to other operational data systems for comprehensive monitoring, adjustment and reporting. In addition, UNHCR has implemented Orion, creating a robust

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		feed into COMPASS, the new results-based management tool. *Assessment of the Board of Auditors (June 2023)* *Work is still ongoing. The Board considers the recommendation as under implementation.*				foundation for combining operational data, starting with population and location data, into a centralized data platform that enables data-driven decisions, and offers valuable insights that enhance advocacy and effective targeting of interventions. The GDS has expanded the data inventory in the Orion Analytics Centre to include more data collected by operations and bureaux or extracted from other data domains. In addition, in collaboration with the regional Data Identity Management Analysis Units, GDS has established a global data inventory. The global data inventory aims to reference all data collected by operations from 2022 onwards. Both Orion and the global data inventory contribute to greater integration of data from various sources. UNHCR considers this recommendation substantially addressed.
2021	112	**The Board recommends that UNHCR continue to review and monitor the selection and use of output indicators, with a view to consider developing a subset of relevant output indicators for global aggregation and reporting.** *Assessment of the Board of Auditors (June 2023)* *Work is still ongoing. The Board considers the recommendation as under implementation.*	4th quarter, 2023	2nd quarter, 2025	DSPR	In the 4th quarter of 2023, UNHCR introduced a set of core output indicators that operations started using in COMPASS for 2024 strategies. Detailed guidance is currently being developed for these indicators to ensure harmonized use. This set of core output indicators will be used for global reporting with results data available for the first time in 2025, and will help to streamline the aggregation of outputs.
2021	273	**The Board recommends that UNHCR improve its data sources for the reporting**	4th quarter, 2022	4th quarter,	DHR	The introduction of the new systems coupled with the dynamic nature of "staff in between assignments" has led to

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		of staff in between assignments and use the valid data from the payroll system as an information basis. *Assessment of the Board of Auditors (June 2023)* *Work is still in progress with the new system (Workday). The Board considers the recommendation as under implementation.*		2024	DSPR	the establishment of an internal working group on staff in between assignments in the Division of Human Resources. This group is designing a report to address all needs in detail. It will ensure that reports are based on a consistent source of underlying data and meet the needs of various target audiences.
2021	294	**The Board recommends that UNHCR design additional automated key performance indicators that can be objectively calculated on the basis of data recorded in the new enterprise resource planning system and that complement the information used in generating the statement of internal control.** *Assessment of the Board of Auditors (June 2023)* *Work is still ongoing. The Board considers the recommendation as under implementation.*	3rd quarter, 2023	1st quarter, 2025	DFAM (System Administration Section)	As part of the Cloud ERP project, UNHCR will identify relevant key performance indicators that can be extracted from the new system for assessing various controls. These indicators will complement information from the self-certified internal control questionnaire and will be used altogether to prepare the statement of internal control. The Cloud ERP system was launched in the 3rd quarter of 2023, and it needs to stabilize before the new indicators can be effectively implemented. The first version of a dashboard, called country financial report that contains data supporting calculation of key performance indicators, has been launched in June 2024 using fusion analytics. The development of additional country financial reports and metrics is ongoing, and will be tested during the preparation of internal control questionnaire for 2024.
2021	310	**The Board recommends that UNHCR review the accounting process of implementing partners with regard to an automation and simplification that makes manual intervention almost redundant in**	1st quarter, 2024	4th quarter, 2024	DSPR	As part of the business transformation programme, UNHCR has implemented the project reporting, oversight and monitoring system known as PROMS that has automated main partnership management processes and reduced the manual intervention in posting of financial transactions. With increased use and stabilization of the PROMS across the

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		the new enterprise resource planning system. *Assessment of the Board of Auditors (June 2023)* *Work is still ongoing. The Board considers the recommendation as under implementation.*				organization in 2024, UNHCR is seeing greater simplification and automation, including in partnership management accounting.
2021	318	**The Board recommends that UNHCR strengthen the link between performance review and release of additional instalment payments and enable the documentation of the review in the upcoming software solution.** *Assessment of the Board of Auditors (June 2023)* *Work is still ongoing. The Board considers the recommendation as under implementation.*	1st quarter, 2024	4th quarter, 2024	DSPR	UNHCR has been improving the link between performance review and financial verification, leading to requests for new instalments. The process of requesting instalments has been automated within PROMS, which was launched in 4th quarter of 2023. It is expected that this automation will contribute to significantly enhancing partnership management in this area. With increasing use of PROMS across the organization starting in 2024, automation is significantly enhancing partnership management.
2021	322	**The Board recommends that UNHCR use the tools available to take further steps to improve compliance with its deadlines with regard to partner financial reports.**	1st quarter, 2024	4th quarter, 2024	DSPR	UNHCR refers to its comments above relating to the recommendation in paragraph 310 of the Board's report for the year ended 31 December 2021. The partner reporting for 2024 agreements is occurring through PROMS, enhancing compliance with requirements for the timely submission and revision of the partner financial reports through automation.

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		Assessment of the Board of Auditors (June 2023)				
		Work is still ongoing. The Board considers the recommendation as under implementation.				
2021	380	**The Board recommends that UNHCR update and aggregate its existing policies and guidelines regarding the monitoring, documentation and accounting of construction projects to achieve an institutionalized use of templates and status reports.**	3rd quarter, 2023	4th quarter, 2024	DSPR	UNHCR has designed harmonized templates and digitalized construction project management process flows within PROMS, available to all users since its launch. Additionally, DPR launched the Programme Handbook (November 2023) and the Partnership Handbook (March 2024), which provide guidance on project planning, implementation, monitoring and evaluation, including for construction projects. These handbooks are expected to improve consistency and harmonization of practices for planning, monitoring and reporting on construction projects from 2024 onwards. PROMS will also digitalize key construction management milestones and tasks, ensuring a clear audit trail of project documentation.
		Assessment of the Board of Auditors (June 2023)				
		Work is still ongoing. The Board considers the recommendation as under implementation.				These management tools can be accessed and applied by operations from project initiation (with the pre-tender checklist for construction projects), through tendering, contract development, implementation, monitoring, handover, final acceptance inspection report and the contractor performance evaluation. The guidance covers areas mentioned below:
						• construction process workflows.

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						• change requests to a commercial construction contract (i.e. variation order, change order, extension of time and financial claim). • construction process inspections. Programme Handbook includes information in these sections (also mirrored in the Partner's Handbook): • Establishment of projects under 2.1 project design and 2.4 Commercial contracts. • Implementation monitoring and project adjustments under 4.3 Implementation monitoring: direct implementation and 4.6 Follow-up: vendors. Note: All templates mentioned are both available in PROMS and in eSafe folders.
2021	395	**The Board reiterates its recommendation that UNHCR establish an overarching strategy for workforce planning purposes (A/76/5/Add.6, chap. II, para. 288) and emphasizes that the strategy framework should outline how trends could be assessed.** ***Assessment of the Board of Auditors (June 2023)*** *Work is still ongoing. The Board considers the recommendation as under implementation.*	4th quarter, 2024	4th quarter, 2024	DHR	DHR has drafted an overarching strategy for workforce planning with a results framework, which will be finalized in 2024 with a results framework. There will be engagements with DHR leadership and other stakeholders, including DSPR and within human resources (DHR, and human resources in regional bureaux and operations). To further develop the UNHCR workforce planning approach and leverage the new human resources system's abilities and options, DHR has initiated the design of a workforce planning module. This workforce planning solution is to enhance strategic workforce planning in UNHCR, align its workforce with its multi-year plans and strategies, reduce misalignment risks, optimize its workforce and structures, and improve the efficiency and effectiveness of operations and divisions.

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2020	89	**The Board recommends that UNHCR continue to review the impact of the changes to its budgetary structure on management efficiencies, analyse the benefits of the changes proposed, communicate the result of the analysis and provide assurance that the proposed budgetary structure meets the requirements of transparency and quality.** ***Assessment of the Board of Auditors (June 2023)*** *The Board takes note that UNHCR will continue to examine its amended budget structure so as to submit a review to the ExCom. No information was provided to the Board about concerns expressed by member States during the review of the 2023 Programme Budget. In view of the timeline of the endorsed review (until 2025), the Board considers the recommendation to be under implementation.*	4th quarter, 2025	4th quarter, 2025	DSPR (Annual Review and Budget Analysis Service)	UNHCR will continue to examine its amended budget structure over the coming budget cycles, with a view to reporting to the Executive Committee as required by the relevant decision in the Report of the seventy-first session of the Executive Committee of the High Commissioner's Programme (A/AC.96/1209). Under chapter III, section B, Decision on a revision of the financial rules for voluntary funds administered by the High Commissioner for Refugees, paragraph 13 states, inter alia, that "the Executive Committee […] endorses a review on the impact of these changes to budgetary structure and periods on management efficiencies and UNHCR's ability to deliver on its mandate, with a view to any revisions if needed, to be presented to the Executive Committee no later than 2025, with preliminary reviews as needed". In October 2021 the Executive Committee approved the annual programme budget for 2022 of the Office of the United Nations High Commissioner for Refugees presented in document A/AC.96/1213/Rev.1, the first one to reflect the new UNHCR global results framework. The UNHCR annual programme budget for 2023 presented in document A/AC.96/1224 was also reviewed and approved by the Executive Committee. This provided a new opportunity to assess whether Member States had any concerns regarding the new budgetary structure, its transparency and quality. Beginning from the 2024 budget, UNHCR introduced the country operational technical support costs to improve its budget presentation. Country and regional programmes also included a new budget line for country operational technical support. The country operational technical support cost refers to a set of activities that directly benefit operations in the

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						achievement of their intended results and that were previously reported under global programmes or Headquarters. Country operational technical support costs are now included in different budget, expenditure and posts tables, as part of budget submissions and reports, regular updates on budget and other documentation presented to the Executive Committee. It provides a more detailed and accurate presentation of budget and expenditure. In October 2023, the Executive Committee approved the programme and budgets for the country and regional programme, global programmes and headquarters under the proposed 2024 programme budget, as set out in A/AC.96/74/5.
2019	40	**The Board recommends that UNHCR explore options for the automated allocation of the second-leg transportation costs in the selection of a new enterprise resource planning system.** *Assessment of the Board of Auditors (June 2023)* *Work is still ongoing. The Board considers the recommendation as under implementation.*	2nd quarter, 2022	4th quarter, 2024	DFAM (Accounts and Finance Section) DESS	This recommendation will be addressed through the incorporation of necessary functionality in the design of the new enterprise resource planning system. UNHCR refers to its comments above in relation to the recommendation in paragraph 63 of the Board's report for the year ended 31 December 2022.
2019	343	**The Board recommends that the representatives of country operations each confirm to the regional bureaux and headquarters with their signatures the decommissioning of proGres v3.** *Assessment of the Board of Auditors (June 2023)*	4th quarter, 2021	Implemented	GDS	UNHCR confirms that its regional and case management system called the proGres version 3 generation is obsolete and is no longer utilized, and it has been successfully decommissioned in 96 per cent of the cases as at 1 August 2024, with the remaining 4 per cent representing a few exceptions due to operational and regional complexities. In February 2024, the Global Data Service communicated the standard operating procedures for the final stage of the

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		The administrative instruction has not yet been issued. The Board considers the recommendation as under implementation.				decommissioning process to the regional bureaux. For those operations using proGres v4, UNHCR can confirm full compliance with the standing operating procedures, including by confirming from personal data controllers regarding the proGres v3 status and securing backups for long-term digital preservation.
						UNHCR thus considers this recommendation substantially addressed.

Abbreviation list

Acronym	Division/service
DER	Division of External Relations
DESS	Division of Emergency, Security and Supply
DFAM	Division of Financial and Administrative Management
DHR	Division of Human Resources
DIP	Division of International Protection
DIST	Division of Information Systems and Telecommunications
DRS	Division of Resilience and Solutions
DSPR	Division of Strategic Planning and Results
GDS	Global Data Service