



MATRIX: Follow-up to the recommendations of the
United Nations Board of Auditors in its reports on
2022 and previous years financial statements of UNHCR

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.

UNHCR

06 September 2023

Please note that the key recommendations of the Board of Auditors are reflected **in bold**.

Financial Period first mentioned	Para.	United Nations Board of Auditors' recommendations (A/78/5/Add.6 for 2022)	Estimated time for completion	Office responsible for leading the implementation process ¹	Actions intended to be taken to address the recommendation
2022	56	The Board recommends UNHCR apply specific inventories identifiers, instead of generic ones, for items which are not similar in nature.	31.12.2023	DESS DFAM	UNHCR is in the process of implementing a new Cloud enterprise resource planning system in which items will, in principle, be recorded under the same item identifier if they are by nature substantively the same or substitutable. The use of generic items will be minimized.
2022	63	The Board recommends UNHCR take the opportunity of the new Cloud enterprise resource planning system to improve the quality of the freight costs calculation.	31.03.2024	DFAM	UNHCR will implement a new approach for calculating freight costs. In the new Cloud enterprise resource planning system, the basis for freight cost capitalization will be the invoiced freight costs. For donations in kind, the freight costs are recorded as part of the donation value.
2022	74	The Board recommends that UNHCR record all consumables stored in controlled (warehouse) locations in the new Cloud enterprise resource planning system and apply identical procedures as for other stock items (purchases, distributions, physical verifications, etc.).	30.06.2024	DESS DFAM	In the new Cloud enterprise resource planning system, UNHCR will record consumables stored in controlled warehouses as inventory and has already designed steps to reflect this accounting approach. UNHCR will also review the controlled locations in which consumables will be accounted for as inventory, until distributed. The roll out of the plan is expected to start in 2024.
2022	83	The Board recommends UNHCR issue a policy on employee benefit liabilities valuation describing the controls attributable respectively to UNHCR and its actuary.	31.12.2023	DFAM DHR	UNHCR started to draft instructions that describe the key controls that must be applied in the calculation of employee benefit liabilities, both by UNHCR and by its actuary. The instructions will be finalized and implemented for the next annual financial reporting cycle.

¹ A list including the full name of offices mentioned in this matrix is provided at the end of this document.

2022	101	The Board recommends UNHCR conduct and document a detailed review of expenses where cut-off error risk is high, in particular of the most material procurement transactions such as transportation or fuel costs.	31.03.2024	DFAM	UNHCR will conduct and document a targeted review of material charges with high risk of cut off error in the first quarter of 2024 for the next financial year.
2022	116	The Board recommends UNHCR review and document assets disposal requests against the property, plant and equipment register at year-end closure to ensure that its new guidance concerning transfer of ownership of assets is effectively implemented.	31.03.2024	DFAM	In the design of its new Cloud enterprise resource planning system, UNHCR will implement a new process that allows to record transfer of assets to partners without the need to manually change the asset status as 'in service' as is done in the current system. This process will facilitate the review of assets at year-end to ensure that all assets subject to transfer of ownership are correctly identified and reflected accordingly in the accounting records.
2022	117	The Board also recommends UNHCR carry out all necessary impairments through an annual review of all assets older than one year, especially of vehicles held in the three warehouses (Chonburi, Dubai and Rotterdam).	31.12.2023	DFAM	UNHCR has already initiated a policy to depreciate vehicles held for more than one year at major storage locations where the impact of depreciation would be material.
2022	126	The Board recommends UNHCR enhance the role of the regional bureaux in the internal control process.	31.03.2024	DFAM (PACS)	UNHCR regional bureaux are consulted initially when the questionnaire is reviewed to capture particularities of the cycle and they have the opportunity to flag new risks /controls that could be included in the questionnaire. Regional bureaux also have a role in analysing the results of the UNHCR internal control questionnaires and discussing these results and the remediating actions that could be taken in the region, based on the results of the annual exercise. UNHCR will explore further steps to involve regional bureaux in the review and endorsement of the initial ratings made by countries in their region.
2022	152	The Board recommends that UNHCR secure all access rights in its new enterprise resource planning system, taking into account segregation of duties and changes in employee positions.	31.12.2023	DFAM (SAS)	UNHCR will extend the future equivalent of the current Delegation of Authority Plan to all roles actively used by UNHCR in the new Cloud enterprise resource planning system and will establish procedures to identify and prevent the conflicting roles. UNHCR will also consider embedding such controls in the new Cloud enterprise resource planning system.

2022	201	The Board recommends that UNHCR ensure more consistency in the way risks are reviewed and can be escalated at the level of regional bureaux and reassess the level of monitoring needed on the less critical ones.	31.03.2024	ERM Service	UNHCR will develop and roll out guidance to ensure more consistent and effective escalation of risks, as well as guidance on handling less critical risks.
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 field level.	30.09.2024	ERM Service	In addition to developing a corporate risk appetite statement, UNHCR will work with a sample of country operations to pilot setting risk tolerances for certain key metrics and the operation level. On the basis of these pilots, UNHCR will then develop a consistent methodology for internally defining tolerance for operational risks that can be rolled out more broadly.
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 terms of planning, training and staff qualifications.	30.06.2024	DESS	While UNHCR has no evidence that would indicate that its procurement thresholds are too high, it will conduct another in-depth review based on data analysis for all operations which will be complemented by a review of a sample of procurement actions with values above and below the threshold in selected operations. These reviews will help to assess the experience of working with the current threshold. UNHCR is also revising its policy and administrative instructions on procurement and, as part of this revised policy, plans to reinforce the guidance related to procurement planning, as well as training and qualifications for the procurement staff.
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 bureaux and headquarters.	31.03.2024	DESS	UNHCR has already undertaken a revision of its Supply Operating Model which is currently being rolled out. This new framework aims to strengthen the procurement leadership, define in a clearer manner the responsibilities at country operation, regional bureaux and headquarters level and strengthen procurement capacity at all levels, and specifically at the regional bureau level.
2022	315	The Board recommends that UNHCR define and implement a prioritized demand and supply planning for each entity and define tools and additional mechanisms to monitor the procurement throughout the year.	30.06.2024	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 Service), against what must be procured locally (through local or regional Supply teams).

2022	352	The Board recommends the Administration develop a more systemic approach in the way procurement and inventory management are articulated.	31.12.2023	DESS	UNHCR has configured the new Cloud enterprise resource planning system to enable the evaluation of alternative sourcing options by a category manager or a buyer, including sourcing from existing inventory. Additional checks and alerts are also included as measures to optimize the inventory on hand or in the pipeline.
2022	369	The Board recommends that UNHCR strengthen the role of the second “line of defence” on key internal controls on procurement processes, including at the regional level.	30.06.2024	DESS	UNHCR is introducing a new supply operating model. This new framework aims to strengthen the procurement teams in the regional bureaux, giving them responsibility for complex local purchases, which in the past were carried out by country teams. International purchasing will also be handled by a strengthened Global Service. This framework is supported by the new Cloud enterprise resource planning system scheduled to be launched in September 2023. UNHCR also considers reviewing the criteria for selecting the most appropriate purchasing method.
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 on procurement processes at all levels.	30.06.2024	DESS	UNHCR has already been reviewing and analysing cases of non-compliance related to procurement activities in several ways. UNHCR will review how this root cause analysis might be further enhanced, for example through conducting additional checks on samples of procurement activities.

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Recommendations outstanding from prior years						
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 the intended results	2 nd quarter 2024	2 nd quarter 2024	Evaluation Office (Evo)	A comprehensive evaluation of the decentralization and regionalization reform is included in the 2023 – 2024 work programme of the Evaluation Office of UNHCR.

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		<p>foreseen in the 2019 framework decisions on decentralization and regionalization have been achieved.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>				
2021	28	<p>The Board recommends that UNHCR closely monitor the implementation of the strategic workforce planning methodology and its impact on the strengthening of country presences in view of the intended goals of the decentralization and regionalization reform.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>The updated version of the Programme Handbook has not yet been published. The Board considers this recommendation as under implementation.</i></p>	4 th quarter 2023	4 th quarter 2023	DHR DSRP	<p>UNHCR is closely monitoring the implementation of the strategic workforce planning approach. For example, the operations were requested to report within the 2022 internal control questionnaire whether they had prepared human resources action plans. These plans are a key result derived from the workforce planning exercises that operations are encouraged to undertake.</p> <p>UNHCR is also building the capacity of Operations in general, and human resources teams in particular, to implement the strategic workforce planning approach through a newly developed Workforce Planning Handbook and embedding the strategic workforce planning approach into the updated version of the programme handbook, to be released in the fourth quarter of 2023.</p>
2021	37	<p>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.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p>	4th quarter 2023	2nd quarter 2024	TCS	<p>UNHCR has revised the roles, accountabilities, and authorities for country offices, regional bureaux, and headquarters divisions. Over the past three years, many lessons have been learnt, which are reflected in these latest versions that were re-issued by the High Commissioner in December 2022.</p>

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		<i>Work is still ongoing. The Board considers the recommendation as under implementation.</i>				<p>The updated roles, accountabilities, and authorities include new content in key areas of work including emergency preparedness, climate action, response to internally displaced persons, protection from sexual exploitation, abuse and sexual harassment, security management, communication, resource mobilization, data management, evaluation, controls, risk management and oversight.</p> <p>The roles, accountabilities, and authorities , together with policies and administrative instructions constitute a foundation block of UNHCR's accountability framework and are a guide to empower teams and support decision-making at every level of our organization. UNHCR intends to bring together these components in a formal accountability framework in 2024 following the finalization of the business transformation programme.</p> <p>In the finalization of its overall accountability framework, UNHCR will also be informed by the outcomes of the Joint Inspection Unit report on the Review of Accountability Frameworks in the United Nations system organisations, issued in June 2023.</p>
2021	74	The Board recommends that UNHCR reshape its results-based management guidance to ensure the intended reorientation of strategic planning and set a focus on the required mind-shift towards the intended added value of the new approach, the multi-year planning and the practical implementation of COMPASS.	3 rd quarter 2023	4 th quarter 2023	DSPR	UNHCR has revised and consolidated all its results-based management project and programming guidance and policies over the past two years to fully reflect its multi-year strategic planning approach and the transformation brought about through COMPASS. The new Programme Handbook and DSPR policies and procedures on programme and resource management will be issued

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		<p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>				in Q3/early Q4 of 2023. In addition, a capacity development strategy is underway (to be finalized in Q4/2023) to provide further support to country operations to strengthen the quality of their plans, including enhanced training. In response to demand for training to improve the quality of strategic planning, notably Theory of Change, DSPR has deployed a number of missions to operations in 2023 (Mauritania and Mozambique) and bureaux (East and Horn of Africa and the Great Lakes region, Europe and West Africa) to pilot and roll out training of trainer in the context of ongoing strategic planning exercises which will feed into the capacity development strategy. Furthermore, dedicated capacity-building officers continue to be deployed to all regional bureaux since early 2021 to accompany this process.
2021	85	<p>The Board recommends that UNHCR complement the COMPASS tool with enhanced reporting functionalities based on identified needs of the users.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	1 st quarter 2023	4 th quarter 2023	DSPR	UNHCR is developing reporting functionalities which includes a business intelligence tool (Results-based management BI/Results Data Portal) that will allow both global and detailed COMPASS data analysis, as well as the creation of customized reports for specific needs. The majority of the COMPASS content is now on the Results Data Portal accessible to all UNHCR staff, with the remaining few reports expected to be completed by end of 2023, by which time this recommendation can be considered as implemented.
2021	87	The Board recommends that UNHCR further enhance the user-friendliness, functionalities and operational capabilities of the COMPASS tool.	3 rd quarter 2023	4 th quarter 2023	DSPR	UNHCR has been improving and enhancing the COMPASS tool, particularly considering the lessons learnt collected in 2021 which allowed to capture end-users

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		<p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>				feedback and identify areas of improvements (mainly focussed on performance, stability, user experience and reporting capabilities). In 2022, in the key areas of budgeting and results chains management, user friendliness improvements have been implemented with positive feedback from the end user community, as well as functional and reporting improvements in the Position Management functionality. The Results Data Portal has also been improved to provide reports and analytical views to support decision-making and Results-Based Management. Additional enhancements are included in the scope of work of the COMPASS realignment project.
2021	101	<p>The Board recommends that UNHCR streamline the measurement of programme results by interconnecting sectoral information available in other systems such as CashAssist, Project Reporting, Oversight and Monitoring Solution (PROMS) to feed into COMPASS, the new results-based management tool.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	3 rd quarter 2023	2 nd quarter 2024	DSPR GDS	A 2021 inventory of UNHCR operational headquarters data systems by the Global Data Service found a lack of interoperability for many of these systems, hindering evidence-informed decision-making. An inventory conducted in 2021 by the Global Data Service, in respect to UNHCR operational headquarters data systems, found a lack of interoperability for many of these systems, hindering evidence-informed decision-making. Updated guidance on managing the core indicators will be included in the forthcoming Programme Handbook, making a clearer link to other operational data systems to ensure that they are taken into account comprehensively in monitoring, adjustment and reporting. While an automated flow of data from the sectoral systems to COMPASS is not envisaged, the results indicator information will

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						<p>be automatically shared from the Project Reporting, Oversight and Monitoring Solution to COMPASS.</p> <p>In addition, since 2022, UNHCR has implemented Orion, establishing a robust foundation for combining operational data, beginning with population and location data, spread across disconnected enterprise systems into a centralized data platform and enabling integrated analysis to aid data-driven decisions. This creates valuable insights from reliable data that support stronger advocacy and more effective targeting of interventions. The Global Data Service is working on expanding the inventory to include all data being collected by operations and bureaux and on ingesting more data from different data domains into the Orion Analytics Centre.</p>
2021	111	<p>The Board recommends that UNHCR prioritize the use of core impact and outcome indicators and encourage appropriate use of good practice and user-defined indicators to ensure coherent and aggregable reporting.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	4 th quarter 2023	4 th quarter 2023	DSPR	<p>UNHCR is in the process of reviewing and improving core impact and outcome indicator guidance to improve use. UNHCR is also developing guidance for prioritised good practice indicators to further encourage and improve use, as well as monitoring the use of good practice and user-defined indicators to understand how this flexibility has been utilized, recognising that this was a key requirement coming from field operations at the time when the new results-based management system was developed. The lessons learned will feed into the organisational efforts to enhance the management of indicators and will be captured in the Programme Handbook.</p>
2021	112		4 th quarter 2023	4 th quarter 2023	DSPR	

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		<p>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.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>				In the fourth quarter of 2023, UNHCR is introducing a set of core output indicators that operations will start using in COMPASS for 2024 strategies. Detailed guidance is currently being developed for these indicators to ensure harmonised use. This set will be used for global reporting with results data available for the first time in 2025 and will help to streamline the aggregation of output.
2021	117	<p>The Board recommends that UNHCR carefully review the comparability of indicators that are intended for global presentation and ensure the availability of baseline data.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	2 nd quarter 2023	1 st quarter 2024	DSPR	The review of core indicator data was systematically undertaken as part of the 2022 Annual Results Reporting. Core indicator data was published in mid-2023 as part of the Global Report and in Annual Results Reports of 50 operations. Since this was the first time that data for the new indicators was shared, UNHCR will use this internal review and external reporting to learn lessons and possibly refine and improve the presentation of indicators in future.
2021	208	<p>The Board recommends that UNHCR improve its mechanisms for the tracking of large orders of information technology-related serially tracked items in the new enterprise resource planning system and strengthen the compliance of field operations with the policy on serially tracked items.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	4 th quarter 2023	4 th quarter 2023	DIST DFAM	In the new Cloud enterprise resource planning system , the serially tracked items (which will be renamed as low value tracked items) will be tracked through the same functionality as the one used for other fixed assets. While the low value tracked items will continue to be fully depreciated immediately and will not be capitalised, the use of the functionality for the asset management will help improving the management of such low value assets. The policy related to low value assets is also under review to provide additional clarity and to strengthen the way such items are handled.

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2021	234	<p>The Board recommends that UNHCR accelerate its separation process to minimize the number of cases that last beyond the turn of the year.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still in progress with the new system (Workday). The Board considers the recommendation as under implementation.</i></p>	4th quarter 2022	4 th quarter 2023	Division of Human Resources (DHR)	Following the launching of the new digital human resources system in late 2022, UNHCR is exploring more efficient ways to deal with the completion of the separation procedures. The separation procedures do not only consist in actions taken in the human resources system but also in the new Cloud enterprise resource planning system, thus the completion of process enhancements for separation depend on the launching and stabilization of the Cloud enterprise resource planning system. In the interim, the MSRP system is also being maintained to allow processing transactions with retroactive effect.
2021	235	<p>The Board recommends that UNHCR ensure the timely recognition of special post allowances and salary increases after promotion to higher staff categories in the new enterprise resource planning system.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still in progress with the new system (Workday). The Board considers the recommendation as under implementation.</i></p>	4 th quarter 2022	4 th quarter 2023	DHR	UNHCR continues to explore the implementation of necessary process enhancements in the newly implemented digital human resources system, to optimise and improve the timing related to the management of special post allowances and salary increases following promotions.
2021	241	<p>The Board recommends that UNHCR ensure the recording of salary payments in the appropriate financial period by integrating all other payroll elements in the global payroll subledger of the new enterprise resource planning system to avoid staff-related journal entries on general ledger accounts.</p>	2 nd quarter 2023	4 th quarter 2023	DHR	UNHCR is currently in the process of migrating to a new Cloud enterprise resource planning system which will integrate all payroll accounting procedures into the subledger and will enhance the automation of the payroll journal entries that are currently posted manually. This

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		<p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>				future automated process would further support the recording of salary payments in the appropriate financial period by enhancing the accuracy and completeness of the year-end accruals in connection with the payroll elements.
2021	273	<p>The Board recommends that UNHCR improve its data sources for the reporting of staff in between assignments and use the valid data from the payroll system as an information basis.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still in progress with the new system (Workday). The Board considers the recommendation as under implementation.</i></p>	4 th quarter 2022	4 th quarter 2023	DHR	UNHCR is taking measures in the newly adopted system Workday to streamline the data sources for staff in between assignments and will present enhanced information based on various parameters related to staff in between assignments to address the needs of various target audiences in a consistent manner.
2021	286	<p>The Board recommends that UNHCR update its financial risk management strategy and guidelines, conduct updates on a regular basis, and specify in the guidelines how UNHCR assesses, monitors and mitigates the credit, liquidity and market risks (in particular currency and interest risks) at the individual and portfolio level.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing as the policies and guidelines have not yet been issued. The Board considers the recommendation as under implementation.</i></p>	1 st quarter 2023	4 th quarter 2023	DFAM (Treasury/AFS)	<p>UNHCR will holistically update the strategy and guidelines regarding core treasury management, (liquidity, foreign exchange, investments) and its related treasury risk management, methodologies and assessment.</p> <p>It is expected that the updated guidelines on treasury management would be finalized for endorsement in the 4th quarter of 2023.</p>

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2021	294	<p>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.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	3 rd quarter 2023	4 th quarter 2023	DFAM (SAS)	<p>As part of the Cloud enterprise resource planning system, UNHCR will identify relevant key performance indicators that can be extracted from the future system for use in assessing the functioning of various controls. These indicators will be used to complement the information collected through the self-certified internal control questionnaire, as part of the process to prepare the statement of internal control.</p> <p>The Cloud enterprise resource planning system is expected to be launched in Q3 of 2023, subsequent to which the design of automated indicators that can be extracted from the system will be refined and tested in practice in the context of the preparation of internal control questionnaire for 2023.</p>
2021	310	<p>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 the new enterprise resource planning system.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	1 st quarter 2024	1 st quarter 2024	DSPR	<p>In the context of the business transformation programme, UNHCR is implementing a tool, the Project Reporting, Oversight and Monitoring Solution, that will contribute to automate the main partnership management processes and reduce the manual intervention in the posting of financial transactions.</p>

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2021	318	<p>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.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	1 st quarter 2024	1 st 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 is intended to be automated within the Project Reporting, Oversight and Monitoring Solution project that is expected to go live in 3 rd quarter of 2023. It is expected that this automation will contribute to significantly enhancing partnership management in this area.
2021	322	<p>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.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	1 st quarter 2024	1 st quarter 2024	DSPR	<p>UNHCR will automate the process of submission of the partner financial reports within the the Project Reporting, Oversight and Monitoring Solution project. This automation is expected to enhance the compliance with the requirements for the timely submission and revision of the partner financial reports.</p> <p>Implementation of the the Project Reporting, Oversight and Monitoring Solution project is in progress and expected to go live in 3rd quarter of 2023 together with Cloud enterprise resource planning project.</p>
2021	380	<p>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.</p>	3 rd quarter 2023	4 th quarter 2023	DSPR	While some guidance related to construction projects is currently available in scattered documents, UNHCR is planning to capture all in a consolidated and more detailed manner in the form of a separate guiding document on construction projects. It will form part of the global repository of documents accompanying the programme

Financial Period first mentioned	Para.	United Nations Board of Auditors' recommendations (A/77/5/Add.6 for 2021, A/76/5/Add.6 for 2020, and A/75/5/Add.6 for 2019)	Estimated completion date per A/AC.96/1223/Add1. (ExCom 2021)	Revised estimated time for completion per UNHCR	Division/ Service leading the process	Actions intended to be taken to address the recommendation
		<p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>				handbook that is under development. It is expected that this companion will contribute to an improved consistency and harmonization of practices for planning, monitoring, evaluation and reporting on construction projects across the field operations. The Project Reporting, Oversight and Monitoring Solution will also provide the digitalization of key construction management milestones/tasks, ensuring a clear audit trail of construction project documentation. There will be harmonized templates used in the Project Reporting, Oversight and Monitoring Solution and offline versions available for operations. The use of the Project Reporting, Oversight and Monitoring Solution for construction management will not be mandatory for operations and will be slowly introduced in a phased approach.
2021	395	<p>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.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	4 th quarter 2024	4 th quarter 2024	DHR	To further develop the workforce planning approach in UNHCR and leveraging on the new human resources system's abilities and options, The Division of Human Resources has initiated the drafting of an overarching strategy and framework for workforce planning in UNHCR.
2021	401	The Board reiterates its recommendation that UNHCR develop and release staffing review toolkits (A/76/5/Add.6,	4 th quarter 2023	4 th quarter 2024	DHR	UNHCR is developing two handbooks, one providing guidance on the staffing reviews and workforce planning

Financial Period first mentioned	Para.	United Nations Board of Auditors' recommendations (A/77/5/Add.6 for 2021, A/76/5/Add.6 for 2020, and A/75/5/Add.6 for 2019)	Estimated completion date per A/AC.96/1223/Add1. (ExCom 2021)	Revised estimated time for completion per UNHCR	Division/ Service leading the process	Actions intended to be taken to address the recommendation
		<p>chap. II, para. 296) and stresses that these toolkits should include indicators for benchmarks following the eight functional areas to quantify staffing needs.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>				<p>and another one providing guidance related to field presence and staffing indicators. The handbook related to staffing reviews is expected to be released in third quarter of 2023, while the handbook on field presence requires extensive consultations and input from various offices across UNHCR and thus is expected to be completed by the end of 2024.</p> <p>These handbooks together will provide a comprehensive and holistic set of tools to be used for conducting staffing reviews and identifying functional indicators that would address this recommendation.</p>
2021	405	<p>The Board recommends that UNHCR examine whether to establish sample performance indicators that could be used for monitoring purposes and adapted to the staffing needs of each operation.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>The workforce and structural planning handbook with the key performance indicators has not been issued yet. The Board considers the recommendation as under implementation.</i></p>	4th quarter 2022	4th quarter 2023	DHR DSPR	<p>UNHCR has drafted a list of key performance indicators and metrics that can be used to monitor the human resources action plans. The list will be included in the UNHCR Handbook for workforce planning which will be released in the third quarter of 2023. (see the response to the recommendation 401 above).</p>
2021	410	<p>The Board recommends that UNHCR reconsider the methodology for determining the right size of the human resources teams in operations.</p>	2 nd quarter 2023	4th quarter 2023	DHR	<p>As mentioned in the response to the recommendation 401 above, DHR is further enhancing the identified staffing indicators for determining the right size or level of</p>

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		<p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>				staffing for various functions across UNHCR operations, including the human resources function, to ensure a consistent approach. The indicators specific to human resources functions are expected to be finalised by the end of 2023 and will be later included in the Handbook for Designing Field Presences, alongside staffing indicators for other functions in UNHCR.
2021	417	<p>The Board recommends that UNHCR review how the plan access control system roles are attributed to functional roles in UNHCR to encourage more participation and inputs and ultimately optimize the quality of the information entered in COMPASS.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	3 rd quarter 2023	Implemented. Closure re-requested	DHR DSPR	<p>UNHCR has reviewed the Plan Access Control roles and ensured that human resources partners have been granted the Bureau Plan Quality Assurer roles in COMPASS.</p> <p>UNHCR considers this recommendation as implemented.</p>
2021	418	<p>The Board recommends that UNHCR strengthen the role of human resources partners and make their participation in the budget and annual programme review process more prominent.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	3 rd quarter 2023	3 rd quarter 2023	DHR DSPR	<p>UNHCR is building the capacity of human resources colleagues and human resources partners, both at the level of field operations and bureaux, in workforce planning with the aim to achieve a more effective participation of these roles into the planning process. The participation of human resources partners in budget and annual programme review will be formalized by including language on the role of human resources in various sections of the draft programme handbook, and in the new Policy on Plan, Get, Show, to reflect the important role of human resources in the planning process.</p>

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2020	89	<p>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.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>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 of Auditors 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.</i></p>	4th quarter 2025	4th quarter 2025	DSPR (ARBAS)	<p>UNHCR will continue to examine its amended budget structure over the coming budget cycles, with a view to report to ExCom 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".</p> <p>In October 2021 the Executive Committee approved Annual programme budget 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 UNHCR's new global results framework. The UNHCR's 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 have any concerns on the new budgetary structure, its transparency and quality.</p>

Financial Period first mentioned	Para.	United Nations Board of Auditors' recommendations (A/77/5/Add.6 for 2021, A/76/5/Add.6 for 2020, and A/75/5/Add.6 for 2019)	Estimated completion date per A/AC.96/1223/Add1. (ExCom 2021)	Revised estimated time for completion per UNHCR	Division/ Service leading the process	Actions intended to be taken to address the recommendation
2020	171	<p>The Board recommends that UNHCR analyse and streamline the fuel management in country operations, where relevant and feasible, and establish guidance, including on storage, reconciliation and documentation, and unitary templates for standard operating procedures for fuel management on the basis of guiding principles.</p> <p><i>Board of Auditors Assessment (June 2023)</i> <i>The Board acknowledges the progress achieved and notes that work is still on going. The Board considers the recommendation as under implementation.</i></p>	2nd quarter 2022	4 th quarter 2023	DFAM (Global Mobility and Infrastructure Service) (+ Bureaux)	An administrative instruction on fuel management is currently being prepared. This instruction will be informed by the findings and recommendations of the fuel management analysis project which is on-going. This project required more time than initially estimated and therefore triggered a delay in the preparation of the instruction on fuel. In the meantime, UNHCR has partially addressed the recommendation by putting in place a standardized tendering package for fuel procurement in consultation with the Procurement Service).
2020	172	<p>The Board recommends that UNHCR implement measures to facilitate the monitoring of fuel management in the country operations. The regional bureaux could play a role in identifying and reconciling discrepancies in quantities and in expense recognition with regard to fuel.</p> <p><i>Board of Auditors Assessment (June 2023)</i> <i>The Board acknowledges the progress achieved and notes that work is still on going. The Board of Auditors considers the recommendation as under implementation.</i></p>	4th quarter 2022	4 th quarter 2023	DFAM (Global Mobility and Infrastructure Service) and Bureaux	<p>UNHCR is in the process of drafting an administrative instruction on fuel management (as mentioned in response to the recommendation 171 of the report above). This new instruction will clarify roles and responsibilities regarding the monitoring of fuel management at local, regional and headquarters level. The role and responsibilities of the bureaux in this direction will be particularly emphasized, building upon the conclusions coming from the fuel survey conducted in 2021.</p> <p>A fuel stock measurement/control pilot study has been initiated in one country operation (with new technology for fuel level monitoring). Actions regarding this recommendation should be considered in conjunction with those in response to Recommendation 171/2020 above.</p>
2020	231	The Board recommends that UNHCR consolidate and complement the guidance material on the implementing	4th quarter 2022	4 th quarter 2023	DSPR (IMAS)	UNHCR has been working to consolidate and revise its guidance material for all processes around the manage-

Financial Period first mentioned	Para.	United Nations Board of Auditors' recommendations (A/77/5/Add.6 for 2021, A/76/5/Add.6 for 2020, and A/75/5/Add.6 for 2019)	Estimated completion date per A/AC.96/1223/Add1. (ExCom 2021)	Revised estimated time for completion per UNHCR	Division/ Service leading the process	Actions intended to be taken to address the recommendation
		<p>partnership management processes in one comprehensive repository that should also include the regulations in response to previous audit recommendations.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>The Board was not provided with the consolidated guidance material that UNHCR intended to issue by the end of 2022. The Board also took note that the launch of the new programme handbook and partnership management policy has been postponed to mid-2023. Therefore, the Board considers the recommendation to be under implementation.</i></p>				<p>ment of funded partnerships. However, given the ongoing implementation of the new Cloud based systems under the business transformation programme, the launch of the new programme handbook and partnership management procedure has been postponed until Q4 of 2023 to allow better capturing of the specific elements derived from the launching of new systems, thus necessitating the revision of the target date for implementation of the recommendation.</p>
2020	268	<p>The Board recommends that UNHCR define more clearly the cases in which the use of new job titles for affiliates is applicable with regard to the new administrative instruction.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	1st quarter 2022	Implemented. Request for closure.	DHR (APRS/APU)	<p>UNHCR's new digital human resources system (Workday) has been implemented and went live in October 2022 in which it is a mandatory requirement to process all hiring of all categories of affiliates via a Job Requisition process. As part of this process, the system offers the standard UNHCR job titles to the administrator for cases when the affiliate does a job identical to those carried out by staff. And for cases when the affiliate's job is something non-standard (e.g. for consultants) the system allows entering a different job title accordingly. However, even in such cases the administrator needs to link the special job title to the relevant job family which drastically enhances UNHCR's capability to monitor and report on its workforce composition in terms of functional areas.</p> <p>The requirements of setting the job titles in the job requisition process is very clearly defined in the relevant</p>

Financial Period first mentioned	Para.	United Nations Board of Auditors' recommendations (A/77/5/Add.6 for 2021, A/76/5/Add.6 for 2020, and A/75/5/Add.6 for 2019)	Estimated completion date per A/AC.96/1223/Add1. (ExCom 2021)	Revised estimated time for completion per UNHCR	Division/ Service leading the process	Actions intended to be taken to address the recommendation
						<p>job aid of Workday (Section J): https://wd3.myworkday.com/unhcr/d/inst/046437bef6c810187c289521ab830000/rel-task/2998\$40834.html</p> <p>The relevant text in the job aid explains:</p> <p>"j. <i>Job Profile: in case the affiliate colleague has a title which is identical with those used for staff doing the same job or functions, you are requested to select that title from the list. For affiliates with a title different from those in the 'Job Profile' list AND in case of an affiliate Job Requisition for a position under an UNV assignment: please enter 'AWF' in the search bar, then hit enter to see the list of the Generic Affiliate categories, then select the one corresponding to the functional area (Occupation) in which the title fits within. Remember: In case of UNV assignments, even if the title is identical with a standard UNHCR job title, we should still use a Generic Job Profile, so the Job Description field stays empty, as for UNV assignments we use the Description of Assignment document, which can be attached to the respective JR in the 'Attachments' section.</i>"</p> <p>UNHCR considers this recommendation as implemented.</p>
2020	279	The Board recommends that UNHCR further improve the use of enhanced data analytics for additional dashboard reports and data analytics that would facilitate	4th quarter 2023	4th quarter 2023	DHR (SWSP)	Since the roll-out of the new human resources system in October 2022, new dashboards have been created to facilitate data analytics and data-driven decision-making

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		<p>human resources planning analysis. Therefore, UNHCR should define key indicators. This would allow for the benchmarking of the workforce among operations and would enhance knowledge regarding whether the various functional groups of an operation are adequately staffed compared with those of other operations.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>				<p>processes. Training of human resources practitioners, in partnership with regional bureaux and divisions, is underway. Staffing indicators are being developed for every function with the aim to include them in the Handbook for Designing Field Presences.</p>
2020	312	<p>The Board recommends that UNHCR, together with the FleetWave provider, optimize the FleetWave tool to avoid faulty data recording and to enhance usability.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>The Board acknowledges the effort made the integration between FleetWave and the enterprise resource planning system. Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	2nd quarter 2022	1st quarter 2024	DFAM (Global Mobility and Infrastructure Service)	<p>UNHCR has enhanced the data entry functionality by including an automatic data control mechanism that sets the parameters for the different data sets and flags any entries that are outside the expected range to enable correction at entry point.</p> <p>The change in the enterprise resource planning system to a new cloud-based system provided an opportunity to enhance the integration between the FleetWave and the new enterprise resource planning system. The cut-over from the current to the new Cloud enterprise resource planning system will be phased – the current interface functionality will be replicated with Oracle by September 2023 and the additional integrations are expected to be implemented by first quarter 2024, necessitating the adjustment of the target dates.</p>
2019	36	<p>The Board recommends that UNHCR opt for a simplified asset recognition process and a reduced need for manual</p>	2nd quarter 2022	4th quarter 2023	DFAM (AFS)	<p>Implementation of the recommendation will be addressed through incorporation of necessary functionality in the design of the new enterprise resource planning</p>

Financial Period first mentioned	Para.	United Nations Board of Auditors' recommendations (A/77/5/Add.6 for 2021, A/76/5/Add.6 for 2020, and A/75/5/Add.6 for 2019)	Estimated completion date per A/AC.96/1223/Add1. (ExCom 2021)	Revised estimated time for completion per UNHCR	Division/ Service leading the process	Actions intended to be taken to address the recommendation
		<p>month-end adjustments in the selection of a new enterprise resource planning solution.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>				<p>system. Asset recognition will be significantly streamlined in new enterprise resource planning system. For example, the capitalization threshold accounting will be automated by rule. The system is designed to make batch recording of asset capitalizations from accounts payable data with a minimum of manual effort. The target date for this recommendation has been revised to align with the dates foreseen for the implementation of the new enterprise resource planning system that is expected to be launched in Q3 2023.</p>
2019	40	<p>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.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	2nd quarter 2022	4th quarter 2023	DFAM (AFS) DESS	<p>This recommendation will be addressed through incorporation of necessary functionality in the design of the new enterprise resource planning system. Various alternatives to deal with the cost of deployment of assets from the stockpile to the country operations (second-leg transportation) are assessed as part of the asset module of the Cloud enterprise resource planning system.</p>
2019	88	<p>The Board recommends that UNHCR explore the option of an electronic, system-integrated delegation of authority process. The process should encompass all enterprise resource planning modules and ensure an overarching conflict check across the entire enterprise resource planning architecture.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	2nd quarter 2022	4th quarter 2023	DFAM (SAS) DFAM (AFS)	<p>UNHCR is building on the available modules in the new Cloud enterprise resource planning system dedicated to access controls and transaction controls to incorporate in the design various automated processes for the delegation of authority. UNHCR will extend the future equivalent of the current Delegation of Authority Plan to all roles actively used by UNHCR in the new Cloud enterprise resource planning system and will establish procedures to identify and prevent the conflicting roles. UNHCR will also consider embedding various access con-</p>

Financial Period first mentioned	Para.	United Nations Board of Auditors' recommendations (A/77/5/Add.6 for 2021, A/76/5/Add.6 for 2020, and A/75/5/Add.6 for 2019)	Estimated completion date per A/AC.96/1223/Add1. (ExCom 2021)	Revised estimated time for completion per UNHCR	Division/ Service leading the process	Actions intended to be taken to address the recommendation
						controls in the new Cloud enterprise resource planning system, as equally indicated in response to the recommendation in paragraph 152 of 2022 audit report.
2019	89	<p>The Board recommends that UNHCR link the procure-to-pay delegation of authority to functions rather than to individual persons, subject to the progress of the ongoing job description harmonization project.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board considers the recommendation as under implementation.</i></p>	2 nd quarter 2022	4th quarter 2023	<p>DFAM (SAS)</p> <p>DFAM (AFS)</p>	This recommendation will be addressed through the same actions as in response to recommendation in paragraph 88/2019 above and consequently, the target date for implementation has been revised to align with the projected go-live date of the new Cloud enterprise resource planning system, as also indicated in response to the recommendation in paragraph 88/2019.
2019	238	<p>The Board recommends that UNHCR develop a plan for the ongoing implementation and extension of multi-year partnership agreements (including a financial target) for the years ahead. This should include links to budget cycles, monitoring and auditing.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>The Board of Auditors acknowledges that UNHCR is working on policies and practices related to multi-year planning. The Board also takes note that the implementation of this recommendation depends on the implementation of the Project Reporting, Oversight and Monitoring Solution and other business transformation programmes. Therefore, the Board considers the recommendation as being still under implementation.</i></p>	4 th quarter 2021	4th quarter 2023	DSPR (IMAS)	UNHCR has reviewed and updated its policies and practices regarding multi-year agreements in light of recent multi-year planning reforms and the roll-out of COMPASS. Following dialogue with internal and external stakeholders, and considering the limitations related to donor funding and the UNHCR financial cycle, the forthcoming procedure on partnership management introduces Partnership Framework Agreements from 2024, in an effort to give partners more predictability across the period of the multi-year strategy. UNHCR used this opportunity to clarify and distinguish between the terms and conditions of agreements to collaborate/partner over multiple years on one hand and those for the immediate financial year on the other hand. Partnership funding via a project workplan will therefore be dependent on a longer-term PFA that sets out the overall outcomes to be achieved with the partnership as well as

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						<p>the general terms and conditions applicable, thus allowing for shorter and more focused annual workplans to be negotiated with project description, simplified financial plan and indicator targets. Multi-year agreements in their prior form will no longer be used, however the new Partnership Framework Agreements will be used globally.</p> <p>The new procedure is expected to be released by September 2023 by which time this recommendation can be considered implemented.</p>
2019	240	<p>The Board recommends that UNHCR provide templates for multi-year partnership agreement amendments to continue the agreement into the second year. Such templates should provide for necessary information such as budget information and updated instalment plans in a concise format.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p> <p><i>Work is still ongoing. The Board of Auditors considers the recommendation as under implementation.</i></p>	4th quarter 2021	4 th quarter 2023	DSPR (IMAS)	See response to 238 above. This recommendation will be implemented with the launch of the new partnership procedure and Programme Handbook in Q3 of 2023.
2019	343	<p>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.</p> <p><i>Board of Auditors Assessment (June 2023)</i></p>	4th quarter 2021	4th quarter 2023	GDS	UNHCR is developing an administrative instruction which will be more inclusive of policy and procedural aspects related to the population registration and identity management ecosystem (PRIMES). Following the successful migration of the proGres v4 system of UNHCR to the cloud in April 2023, a thorough assessment has been conducted aiming to extend the proposed Administrative Instruction to encompass

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		<i>The administrative instruction has not yet been issued. The Board considers the recommendation as under implementation.</i>				proGres v4 itself. The implementation of this recommendation is still ongoing.

Abbreviation list of offices responsible for leading the implementation of recommendations mentioned in this matrix

AFS	Accounts and Finance Section / DFAM
ARBAS	Annual Review and Budget Analysis Service / DSPR
APRS	Affiliate Partnerships and Recruitment Section / DHR
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
IMAS	Implementation Management and Assurance Service / DSPR
PRIMES	UNHCR Population Registration and Identity Managed Micro-System
SAS	System Administration Section / DFAM
TCS	Transformation and Change Service