



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

This matrix has been prepared by the Office of the United Nations High Commissioner for Refugees for the United Nations Board of Auditors. It is being shared with the Executive Committee of the High Commissioner's Programme for informational purposes only.

**UNHCR**

16 February 2016

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

Para.	UN Board of Auditors' recommendations (Report of the Board A/70/5/Add.6)	Estimated time for completion	Division / Service leading the process	Actions intended to be taken to address the recommendation
12	<b>The Board recommends that UNHCR work with donors to improve the profiling of resources during the year to facilitate better forecasting to minimize large year-end fluctuations and smooth procurement flows.</b>	UNHCR considers this recommendation as implemented	Division of External Relations (DER) / Donor Relations and Resource Management (DRRM)	<p>Forecasting of donor contributions has become increasingly accurate in the last few years despite the occurrence of new emergencies where funds are diverted. UNHCR continues to work with donors to increase predictability of funding and better forecasting through the following measures:</p> <ul style="list-style-type: none"> <li>- organizing an annual pledging conference where donors announce their contributions for the coming year;</li> <li>- pursuing the conclusion of multi-year framework agreements with major donors to provide more information on core contributions and supplementary funds;</li> <li>- updating donors' profiles through analysis of donors' development assistance policies, budgets, funding mechanisms and priorities;</li> <li>- conducting bilateral and multilateral meetings with donors, both at senior and working levels; which included the following activities: <ul style="list-style-type: none"> <li>i. In 2014, five inter-agency Refugee Response Plans (RRPs) were launched.</li> <li>ii. UNHCR took part in 27 (out of 29) OCHA-led inter-agency Strategic Response Plans (SRPs) and appeals.</li> <li>iii. In consultation with donors, Global Focus website has been developed, which includes information on more than 40 operations.</li> <li>iv. UNHCR briefs the Permanent Missions in Geneva and the European Commission in Brussels through bilateral discussions and ExCom, on the operational situations, including the financial needs to respond to emergencies. Numerous briefings were organized for the donors and the international community to provide operational updates and to launch refugee response plans and supplementary appeals. Bilateral consultations were held with the donors and six 20M Club meetings were organized.</li> <li>v. UNHCR continues to solicit support from emerging donors.</li> </ul> </li> </ul> <p>Donor missions composed of representatives from several donor countries were organized in Turkey, Iraq, Lebanon and Ethiopia.</p>

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				<p>Guidelines on donor visibility, administrative instructions on “Acceptance of and Signing of Contribution Agreements” and “Standardization of External Updates and Fact Sheets” were developed and disseminated. In 2014 Humanitarian Financing and Field Support Unit undertook six missions to Ethiopia, DRC and Cameroon to facilitate inter-agency planning and preparation of RRP in response to L3 emergencies in CAR and South Sudan. Regional workshops were organized in Nairobi Jordan and Dakar. The 2013 Global Report and 2015 Global Appeal have been issued where the quality of thematic chapters was improved and country/sub-regional chapters incorporated matrix reporting on year-end results.</p> <p>UNHCR continues to improve its reporting systems and tools by investing in the redesign of the Global Focus (GF) website which is intended to be a ‘one stop shop’ for donors. GF shares information on operation and funding situation through standardized reports. The MSRP upgrade will improve internal and external reporting and facilitate the processes. Recording and reporting of revenues will be further automated, instituting checks and control mechanisms to enhance accuracy of data, allowing better reporting and data analyses. These will contribute to better informed decision-making in line with UNHCR’s resource allocation framework.</p>
18	The Board recommends that, as management implements the global fleet management strategy for the period 2014-2018, it ensure that it collects the most appropriate metrics and data to assess and demonstrate the realization of the planned benefits as early as possible.	1 <sup>st</sup> Quarter 2016	Division of Emergency, Security and Supply (DESS) / Supply Management and Logistics Service (SMLS)	UNHCR has engaged INSEAD to conduct an independent assessment of the implementation of the global fleet management (GFM) strategy. The assessment has been completed and the report issued confirmed that the project is on track and planned benefits have been realized so far. The study determined measures to assess the benefits of the GFM strategy, such as fleet size, average fleet age, and procurement cost where reduction has been achieved due to GFM. UNHCR will update annually the assessment of these benefits using the same metrics and has commissioned INSEAD to continue to monitor and analyse the results and benefits of the implementation of the GFM strategy. The findings of this study have formed the basis for the development of specific financial reporting criteria on the use of global fleet.

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23	<p><b>The Board recommends that UNHCR adopt data analytics to review compliance with key controls, and build them into a systematic process to identify control exceptions or unusual transactions. Furthermore, management should seek to ensure the MSRP upgrade mandates separation of duties and facilitates exception reporting.</b></p>	December 2016	Division of Financial and Administrative Management (DFAM) / MSRP Upgrade Project (Sahfire)	<p>In the context of the MSRP upgrade project, UNHCR will implement two Governance Risk and Compliance (GRC) modules from Oracle (Application Access Control Governor and Transaction Control Governor). These modules include features enabling performance of analytics to assist in reviewing compliance with key controls. GRC also enables a systematic process to identify control exceptions or unusual transactions, and facilitates the control of separation of duties and exception reporting.</p> <p>UNHCR plans to implement Oracle GRC in the fourth quarter of 2016 or the first quarter of 2017. This is progressing as planned.</p>
25	<p>The Board recommends that UNHCR enhance its internal verification processes to pay greater attention to developing risk-based verification plans; specifically consider the risk of fraud; and extend checks to ensure accountability for the use of assets acquired with project funds in prior years.</p>	December 2016	Division of Financial and Administrative Management (DFAM) / Implementing Partnership Management Service (IPMS)	<p>UNHCR continues to strengthen partnership management through the "Enhanced framework for implementing with partners". The adoption of policies to improve monitoring of reports by partners, as well as risk-based verification of projects implemented by partners, is ongoing, and all operations will be required to fully and consistently apply these policies by the end of 2016.</p> <p>To strengthen the accountability exercised over the management of assets acquired with project funds, UNHCR has enhanced controls by introducing specific provisions in the standard project partnership agreement regarding handling of assets by a partner. Partners are required to establish and maintain records that allow for the tracking of all goods and property, secure UNHCR approval prior to disposal, and provide periodic reporting on these assets. Partners are also required to conduct regular physical verification of property and facilitate periodic visits by UNHCR staff or persons duly authorized for the same purpose. Furthermore, goods and property must be transferred by the partner to UNHCR: (a) upon completion of the project; or (b) at the request of UNHCR; or (c) upon termination of the agreement, unless otherwise agreed upon in writing by the parties.</p>

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				Furthermore, the Implementing Partnership Management Service (IPMS) is a key participant in the working group established in the context of the Fraud prevention project, which will thoroughly assess the risk of fraud in projects implemented by partners, among other fraud risks. This project focuses on the identification of key fraud risks and corresponding mitigation measures, by drawing on the knowledge of a working group consisting of key staff from across various business areas and locations. UNHCR has identified a list of internal and external fraud risks which are most relevant to the organisation, both in terms of direct implementation and implementation through partners, and these risks are being assessed against the current internal control framework to identify any gaps in the mitigation measures. The results derived from this exercise will be incorporated in relevant guidance to be issued as part of the Enhanced framework for implementing with partners.
31	The Board recommends that UNHCR establish a clear timeframe to finalize the fraud risk assessments and mitigation plans for the most significant risks identified in the fraud prevention project. Furthermore, risk assessments should be used to inform the design of processes within the MSRP upgrade and of structured training for key staff in high-risk areas. The analysis should also be used to inform planning assessments carried out by OIOS and the Inspector-General.	2 <sup>nd</sup> quarter 2016	Division of Financial and Administrative Management (DFAM) / Office of the Controller / MSRP Upgrade Project (Sahfire)	<p>Risks identified through risk assessments have already informed the MSRP Upgrade Project, and UNHCR will ensure that these will continue to be taken into account in the refinement of the conceptual design and implementation phases. UNHCR will also routinely share findings emanating from risk assessments with OIOS and the Inspector-General's Office for their further analysis.</p> <p>With respect to training, the Fraud Prevention Project encompasses the development of training strategies for staff with respect to the identified high fraud risk areas. UNHCR is developing a basic e-learning programme, which is expected to be rolled out across the organization during 2016, to raise awareness about fraud identification and prevention and promote a culture where staff can report concerns. In addition, a Fraud Prevention Manual is being prepared that will provide operational guidelines for the implementation of UNHCR's Strategic framework for the prevention of fraud and corruption.</p>
36	<p><b>The Board recommends that the MSRP upgrade steering committee:</b></p> <p>(a) Ensure that the key priorities are used to draw up a clear statement of benefits against which the success of the project can be measured;</p> <p>(b) Enhance the MSRP project risk process by regular review of the project risk register to consider</p>	December 2016	Division of Financial and Administrative Management (DFAM) / MSRP Upgrade Project (Sahfire)	<p>a) UNHCR will develop a statement of benefits plan for the 18 key priorities already identified, against which the success of the MSRP Upgrade Project will be measured. The plan will be submitted for endorsement at the next meeting of the project's Steering Committee.</p> <p>b) A risk matrix and mitigation activities were presented in the "Final report on the MSRP Upgrade Project conceptual design phase" submitted to the ICT Governance Board. The updated risks log, along with the updated</p>

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	the quality of mitigation measures and the time frame for addressing identified risks, and to ensure that the register is regularly refreshed.			mitigation strategies, will be regularly shared with the project's Steering Committee.  The 18 key priorities are focused on improved financial reporting and forecasting; better integration of revenue, budget and accounting systems; enhanced internal controls processes; and improved procurement and travel functionalities. UNHCR has continued to monitor these key priorities throughout the main phases of the MSRP systems upgrade project to ensure that the solutions / recommendations to address each priority are being implemented. Updates on progress made in addressing the priorities, including information on the latest risk log and mitigation strategies, are regularly provided at the meeting of the steering committee. This is progressing as planned.
45	<b>The Board recommends that UNHCR further review its costs classifications and definitions, especially across functional types, such as executive and management grades at country and field office level, and the programme support functions based at headquarters and in capital cities.</b>	December 2016	Division of Financial and Administrative Management (DFAM) / Programme Budget Service (PBS)	In March 2015, UNHCR reviewed the budgetary classification of positions, taking into consideration related functions, and re-classified several positions. UNHCR will further review cost classifications under the functional area of "executive and management" at the field level. It should be noted that cost allocation in UNHCR is done through the Focus system; where the methodology follows the principles of results-based management, such as allocation to results or activities.
52	<b>The Board recommends that:</b> <b>(a) Funded overhead costs of international implementing partners included in partner agreements be reclassified as administrative costs in the disclosures in the financial statements;</b> <b>(b) Management review its scrutiny of administrative costs within the budgets of implementing partners to better evidence as to how UNHCR achieves value for money from those agreements.</b>	2 <sup>nd</sup> Quarter 2016	Division of Financial and Administrative Management (DFAM) / Implementing Partnership Management Service (IPMS) and Programme Budget Service (PBS)	a) In response to this recommendation, UNHCR will disclose the total amount of UNHCR's contribution to project headquarters support costs of international partners as an additional note to the financial statements. However, UNHCR is of the opinion that the disclosure of the total contribution by UNHCR is not necessarily of value to the users of the financial statements. UNHCR already provides information related to implementing partnership expenses in the notes to the financial statements, at the level of pillar and rights group and by type of implementing partner. This is useful for UNHCR's stakeholders as it provides information on programme expenses and on programme delivery issues. Other information on budget allocations at account, output, project and partner level, both in the field and at headquarters, is available and used for decision-making and verification purposes.

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				<p>b) UNHCR will continue to strengthen the process of reviewing partner expenses. UNHCR already has procedures in place to review partner budgets in detail, and substantiate the amounts budgeted against local costs and the particularities of the project under review. This review is conducted primarily by the operations, supported by headquarters. Partners develop their budgets based on line item by line item costs, separately for each project; hence, implementing partner costs are visible and subject to scrutiny. Evidence is available to show that management in operations is challenging partner costs at the level of budget line item, output and objective levels in the context of partnership agreement negotiations. Through an internal policy issued in 2014, the rate for UNHCR's contribution to project headquarters support costs is currently fixed at 7 per cent which is added into the total budget for the project and is intended to support international partners that operate out of their country of origin in terms of their costs for providing administrative and oversight support to field-level projects.</p> <p>UNHCR firmly believes that costs incurred by international partners remain direct costs providing direct assistance and protection to persons of concern.</p>
55	<p><b>The Board recommends that management further develop the annual programme review process to build in a consistent framework to demonstrate the efficiency challenges to programme budgets and to record and summarize the key efficiency outcomes.</b></p>	1 <sup>st</sup> Quarter 2016	Division of Financial and Administrative Management (DFAM) / Programme Budget Service (PBS)	<p>UNHCR has a process in place to analyse, during the annual programme review (APR) cycle, financial implementation by operations in order to evaluate their budget requests and proposed programme activities. UNHCR reviews, assesses, documents and approves systematically each year what it considers to be the optimal use of funds in each area.</p> <p>It should be noted that operational costs vary greatly between operations, due to many variables such as the operational life cycle and the location and nature of mandated activities. UNHCR currently assesses these variations before and during the APR process, when an operation's financial implementation is analysed to evaluate budget requests and proposed programme activities.</p> <p>For the APR 2016, UNHCR is committed to further strengthening its analysis capacity by designing and implementing an analysis framework to better support the financial review process.</p>

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59	The Board recommends that UNHCR, within the scrutiny process, build in an assessment of country office variances to define metrics by which to assess country plans, including expenditure per refugee per programme, variance in budgetary requirements being unmet; and instances of underspend and overspend compared with outcomes achieved.	1 <sup>st</sup> Quarter 2016	Division of Financial and Administrative Management (DFAM) / Programme Budget Service (PBS)	<p>UNHCR currently has a process in place to review budget variances. When budget changes are requested, a cost per capita analysis is performed in order to analyse the impact of such changes.</p> <p>UNHCR also reviews instances of underspending and overspending of approved budgets in relation to achieved outcomes. Poor level of expenditures and performance on livelihoods has, for example, led to UNHCR deciding to implement further criteria to evaluate engagement into livelihood activities.</p> <p>In response to this recommendation, UNHCR is preparing a standard procedure for the evaluation of budget submissions that will take into consideration the review of the existing metrics used for assessment.</p>
68	<b>The Board recommends that UNHCR review the existing scrutiny process, as there is an opportunity to further challenge and document the cost-effectiveness of proposed interventions at the headquarters level. In doing so, UNHCR should review opportunities to include performance metrics which enable cost-effectiveness to be measured.</b>	4 <sup>th</sup> Quarter 2016	Division of Programme Support and Management (DPSM)	<p>UNHCR will continue to improve in the area of cost effectiveness. A working group will be established with participation by relevant divisions (including the Division of Financial and Administrative Management (DFAM), the Division of Programme Support and Management (DPSM) and the Division of International Protection (DIP)), to review existing processes and guidance for the analysis of cost-effectiveness, both within field operations at the time of developing projects and related budgetary requirements as well as at headquarters to support review processes.</p> <p>The working group will develop a guidance framework to assist operations in the review process, ensuring consistent analysis of cost effectiveness across the organization.</p> <p>Given the significant workload associated with the Syria refugee situation and the European refugee crisis, as well as pressures from day-to-day management, the established of the working group will be done in 2016 with its first meeting convened in the first quarter of this year.</p>



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75	The Board recommends that UNHCR standardize performance indicators, for example, by the maturity of the country's circumstances in delivering education services. In doing so, UNHCR should work closely with country offices to rationalize the selection of indicators and use only those deemed essential rather than being "nice to know".	4 <sup>th</sup> Quarter 2016	Division of International Protection (DIP)  Division of Programme Support and Management (DPSM)	In 2015, UNHCR has strengthened its work on education data management in support of education indicator management. A central part of this ongoing initiative is developing a comprehensive education data management system that allows data collection across locations for standardized education indicators while being flexible and adjustable to different education contexts in refugee settings. Standardized indicators and data collection tools have been developed as well as the parameters of an education data management system where data is locally collected and globally shared. The functionalities of the system are currently being refined based on detailed business requirements. Key internal stakeholders are working towards more harmonized data management systems for different sectoral areas with the objective to minimize data management resources and maximise information outcomes for the organisation. UNHCR has also invested in capacity building for education data management, including indicators by developing training materials on education data management. A first regional training workshop on education data management was held at the end of 2015 for UNHCR, partner and government staff. Additional training workshops will take place in 2016.
78	The Board recommends that, as part of the review of the global reporting framework, UNHCR include cluster themes as part of its reporting hierarchy.	4 <sup>th</sup> Quarter 2016	Division of Programme Support and Management (DPSM)	UNHCR will discuss this recommendation with the Board in order to better define its scope.

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				<p>Currently, cluster themes are included in various reporting structures. For example, the Results Framework has an objective specifically covering “Coordination and partnerships strengthened”, with outputs relating to “Co-ordination mechanisms established” and “Joint assessment, planning and evaluation exercises held”. UNHCR’s work within clusters is also reported through the Global Strategic Priorities under the area “UNHCR makes effective use of and contributes to improving humanitarian coordination mechanisms”. UNHCR’s 2014 Global Report reports (on page 24) against “Effective leadership is established for cluster and inter-agency coordination at global and operational levels”. The annual reporting exercise also includes a specific requirement for UNHCR’s operations to report on “Partnerships – coordination and contributions”, summarizing the main achievements and challenges in inter-agency coordination, including cluster leadership, participation in joint UN initiatives (such as the Refugee Coordination Model) and engagement of development actors as they relate to the various population planning groups.</p> <p>In addition to assuming the cluster leadership in many operations, UNHCR is also contributing to the overall programmatic response which is primarily directed to interventions in the three cluster areas that UNHCR leads (Protection, Camp coordination and camp management and Shelter). These programmatic activities are planned for within UNHCR’s Results Framework similar to refugee operations, but they are distinct from them through a separate population planning group for internally displaced persons (IDPs) and the fact that activities for IDPs are budgeted under Pillar 4.</p>
82	<p>The Board supports the plans of UNHCR to use its Focus system to better link costs and outcomes in each of its business sectors. UNHCR needs to take a tougher, clearer stance on the importance of information on costs and service performance, particularly on linkages between enrolment in education, delivery and retention, and the impact of achieving good-quality education qualifications. Without such information, fully informed judgments on the value for money achieved, or the cost-effective targeting of assistance, are not possible.</p>	4 <sup>th</sup> Quarter 2016	<p>Division of Programme Support and Management (DPSM)</p> <p>Division of International Protection (DIP)</p>	<p>While UNHCR’s operations carefully review linkages between financial investments and outcomes, UNHCR recognizes that there is room for further emphasis on the importance of cost-effectiveness: i.e. choosing the most effective combination of outputs to achieve maximum impact and ensuring that the identified outputs are executed in the most cost-efficient manner.</p> <p>These issues will be included in the deliberations of the working group referred to in response to the recommendation contained in paragraph 68 of the Board’s report and will be reflected in the guidance framework.</p>

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83	The Board recommends that UNHCR headquarters issue central guidance to country teams on cost-effectiveness criteria in education services as an aid to decision-making and resource allocation in education programmes.	4 <sup>th</sup> Quarter 2016	Division of Programme Support and Management (DPSM)  Division of International Protection (DIP)	As mentioned in response to the recommendation contained in paragraph 68 of the Board's report, a working group will develop a guidance framework to assist operations to undertake consistent analysis of cost-effectiveness across sectors. While considerations around cost-effectiveness will vary from sector to sector, it is deemed important that the guidance framework establish the main parameters and principles for the analysis, in order to avoid a multiplication of approaches developed by functional units in isolation.
85	The Board notes that there are many cases of steps being taken to establish sustainable solutions. It recommends that such innovations be assessed for their success and, where positive, learning shared. Such interventions could be tailored around the level of maturity of the country concerned (for example, the cohesiveness of UNHCR relationships with Governments and delivery partners such as UNICEF).	4 <sup>th</sup> Quarter 2017	Division of International Protection (DIP)	UNHCR has started carrying out assessments of innovations being implemented within the education programme. Good practices have been identified and assessed, and a compilation is currently being put together for dissemination to the field.
89	<b>The Board recommends that, to be able to assess overall impact, UNHCR work towards collecting accurate data on retention and integration within national systems and define key performance metrics for all country offices.</b>	4 <sup>th</sup> Quarter 2017	Division of International Protection (DIP)	Using existing systems and tools, and based on lessons learned from the field to date, UNHCR is working to improve data management in education, including with respect to school retention and integration in national systems. Several field missions have been carried out to assess gaps in how data is collected and analysed, and sessions on data management have been included in workshops organized by the Education Unit. Data management improvement is being carried out in collaboration with DPSM and DIST, to ensure that education data collection is fully integrated within UNHCR's data management systems. Roll out field level trainings on data management has started in 2105 with the development of training material and one first workshop for countries in Eastern Africa for UNHCR, partner and government staff. In addition, guidance on measuring the extent to which education is integrated into national systems has been developed and will be systematically disseminated to all country offices, including a checklist on key benchmarks for measuring progress on integration.

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93	<b>The Board recommends UNHCR include human resources matters in the agenda at senior management meetings, thereby giving them visibility in terms of gender composition, recruitment times for ongoing and completed cases and skills gaps. The UNHCR senior management team should review comparable workforce data, as presented by the Board in table II.11 and annex II, to determine its optimal use of resources.</b>	1 <sup>st</sup> Quarter 2016	Division of Human Resources Management (DHRM)	<p>UNHCR has agreed to include human resources matters on the agenda at senior management meetings on a more regular basis. Key comparable workforce data of interest to the organization, prepared by the Workforce Analysis and Business Intelligence Unit in the Division of Human Resources Management (DHRM) and informed by enhanced consultations between DHRM and relevant units, will be submitted to the Senior Management Committee (SMC) for periodic review.</p> <p>Two thematic presentations were held since the last report: a new methodology for the selection of Resident Coordinators and Humanitarian Coordinators and a Review of the findings and strategy for the future on gender equity, diversity and inclusion.</p>
100	<b>The Board recommends that UNHCR identify the staff mix and capabilities that are required in the future, in order to plan for where the organization will be in the medium and long term, and what its staffing needs will be. The human resources strategy should go some way towards supporting that aim. In addition, the workforce analysis and business intelligence unit should build up its understanding of the optimal composition of the workforce and the capabilities needed, in order to create a medium- and long-term staffing plan.</b>	1 <sup>st</sup> Quarter 2017	Division of Human Resources Management (DHRM)	<p>UNHCR is committed to significantly reduce the risk of misalignment of its workforce through several complementary initiatives.</p> <p>UNHCR's "People Strategy", issued in January 2016, included in one of its main goals the establishment of systems to analyse trends that may affect demand for the number, location and skills of staff.</p> <p>The Strategic and Transformative HR Service, under the authority of the Deputy Director of DHRM, will institutionalize workforce planning consultations with the divisions, the bureaux and the Executive Office on a regular basis. This process will require full cooperation of all managers in the organization.</p> <p>In addition, DHRM's Business Intelligence Unit will strengthen its analytical capacity to better anticipate future staffing needs. It will both develop an up-to-date overview of the current skills mix and capacities within the organization and interrogate data sources – including on rotation, retirement and attrition – with a view to establish reliable trends.</p> <p>Trends analysis will continuously be cross-referenced with the results of consultations with relevant units on evolving staffing needs in terms of volume, functional areas, diversity and language requirements.</p> <p>This methodology will allow to factor current and future composition and competency sets needed in the organization into the business model.</p>

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				<p>The Strategic and Transformative HR Service has initiated a series of staffing and workforce planning consultations with the divisions and Bureaux. At the Director's level, DHRM is also organizing meetings with Divisions and Bureaux to discuss HR matters and devise ways of jointly addressing HR challenges (2 sessions planned in November).</p> <p>WABI (Workforce Analysis and Business Intelligence Unit) is committed to provide self-service access to key HR information at both summary and detail level. The phase 1 of the project is to develop various dashboards for top management. With the appropriate tool in place, they will be able to readily establish and analyse the current workforce status – an essential foundation upon which key and future-bearing decisions will be built.</p>
104	<p>The Board recommends that UNHCR learn lessons from staffing reviews, focusing on optimizing the use of resources. In conducting those reviews UNHCR should engage with other United Nations offices to understand the extent to which core services can be shared across those offices in the respective countries and regions, including opportunities to upskill national staff to fulfil new and wider roles aligned to strategic objectives.</p>	<p>UNHCR considers this recommendation as implemented</p>	<p>Organizational Development and Management Service (ODMS)</p> <p>Division of Human Resources Management (DHRM)</p>	<p>UNHCR regularly conducts on a yearly basis, structural and staffing reviews of a number of operations. These entail both analysis as well as modification, as needed, of the internal structure and related staffing of a UNHCR office in a specific country with a view to ensuring the optimal use of resources. Within this context, as well as that of the size, scope and operational context, UNHCR explores if, and the extent to which, certain common core services, (such as security, telecoms, and administration of common premises, etc.) can be shared with other United Nations agencies present in the respective countries/region, where sharing will add to the quality/timeliness/cost-effectiveness.</p> <p>UNHCR remains committed to maximizing the potential of locally recruited staff member through appropriate upskilling, particularly staff in the National Professional Officer (NPO) category, so that they are better able to perform functions currently carried out by internationally recruited staff members. In order to overcome existing external constraints, UNHCR will advocate for enhancing the use of NPOs during a review by the International Civil Service Commission (ICSC) scheduled for 2016.</p>

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				<p>Within this context, it should be remembered that the NPO category was created in 1980 for functions in United Nations field offices that required national knowledge and experience and could not be carried out as effectively by international professionals. One of the main purposes was to assist national development and reinforce the capabilities of the host governments. According to the ICSC regulations, NPOs to date are still not permitted to perform regional and global functions, yet NPO positions cannot be encumbered by non-nationals either, even if they have permanent resident status or legal working rights in the country. In addition, NPO positions cannot be created at headquarters locations. UNHCR will continue to strongly advocate for a broader range of individuals (such as permanent residents and individuals with legal working rights in the country) to be considered for NPO positions. It will also support a revision of the currently restrictive "national development" objective, with a view to allowing locally recruited national officers to perform functions with regional and/or global content.</p> <p>In 2013, the ICSC reported to the United Nations General Assembly (GA) that it intended to extend the comprehensive compensation review to other categories of staff i.e. (NPO) and the General Service category (GS). This was noted by the GA in its resolution 69/251. Discussions have taken place on the wider use of National Professional Officers in their country of nationality or on a regional basis given the changing landscape of organizations' activities.</p> <p>UNHCR considers this recommendation implemented, nevertheless, will continue to study this matter in a holistic manner with the fullest participation of all stakeholders.</p>
114	<p>The Board notes that UNHCR has an objective to consider how best to streamline the process, once the system upgrade has been completed in 2016.</p> <p>There are a range of options that could support that, and the Board recommends that management consider:</p> <p>(a) Limiting the number of posts staff can apply for, which should help to reduce the delays in sifting applications;</p> <p>(b) Establishing a roster system so that posts can be classified against generic job profiles, as far as possible</p>	2 <sup>nd</sup> Quarter 2017	Division of Human Resources Management (DHRM)	<p>UNHCR will consider how to streamline the deployment process once the MSRP upgrade is completed.</p> <p>While the possibility to limit the number of posts for which staff can apply was thoroughly discussed and discarded, UNHCR remains focused on developing better mechanisms to sift through applications and will look into all options to render the deployment process more responsive and timely.</p> <p>This includes the MSRP system upgrade, which will reduce or eliminate parts of the screening process that at present require human intervention. The screening response will also become quicker as a result of talent acquisition</p>

Para.	UN Board of Auditors' recommendations (Report of the Board A/70/5/Add.6)	Estimated time for completion	Division / Service leading the process	Actions intended to be taken to address the recommendation
	<p>aligning capabilities to posts and thereby reducing the volume of applications and the need for suitable candidates to go through the entire recruitment process;</p> <p>(c) Setting targets for the number of staff in between assignments or beyond their assignment lengths; and</p> <p>(d) Whether certain core or technical specialized functions are exempt from the mobility model, depending upon operational need. That should then free up time for the human resources team to start thinking in a more strategic way about the needs of the business.</p>			<p>through enhanced profile-based recruitment, the acquisition of an Applicant Tracking System to better manage the influx of applications, and the introduction of technology to facilitate testing and interviewing of candidates via online channels.</p> <p>UNHCR will explore the establishment of indicators related to the number of staff in between assignments or beyond their assignment lengths, to be used in measuring the overall performance of the talent management and mobility processes.</p> <p>Referring to the numbers provided in the Board's report in respect of staff working beyond their standard assignment length, it should be noted that current IT systems do not allow UNHCR to disaggregate the data between staff who stayed beyond their standard assignment length (SAL) and those who were on a temporary assignment.</p> <p>Using the results from an averaging methodology, and taking into account the limitations of the data available in the current IT systems, an average of 360 international staff (17.92 %) were working on temporary assignments in 2014 (i.e. beyond their SAL or on a temporary assignment in another location) or temporarily not working. Out of those, 7.57 % were Fixed Term Assignment (FTA) contract holders who were on contracts expiring in a very short timeframe with no commitment or expectation of renewal.</p>