



FOLLOW-UP TO THE RECOMMENDATIONS OF THE BOARD OF AUDITORS  
IN ITS REPORTS ON 2014 AND PREVIOUS YEARS FINANCIAL STATEMENTS

This matrix has been prepared by UNHCR for the United Nations Board of Auditors, for follow-up purposes.  
It is being shared with the Executive Committee for informational purposes only.

*UNHCR*  
*13 September 2016*

Para.	UN Board of Auditors' recommendations (A/70/5/Add.6 for 2014, A/69/5/Add.6 for 2013, A/68/5/Add.5 for 2012, A/66/5/Add.5 for 2010)	Financial period first mentioned	Status (by UNHCR) and estimated time for completion	Actions intended to be taken to address the recommendation
12 (Main)	<p><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></p> <p><i>Division / Service leading the process:</i>  <i>Division of External Relations (DER) / Donor Relations and Resource Management (DRRM)</i>  <i>Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS)</i></p> <p><u><b>BoA Assessment (May 2016)</b></u>  <i>The Board considers that progress is being made towards improved profiling of donor resources, however more needs to be done to smooth procurement flows and to move towards improved utilisation. The Board has noted IP agreements have been agreed late in the year, and there continues to be late allocation of funding which proves difficult to implement. The Board notes that the MSRP upgrade will provide additional data to support further progress. As such the Board considers the recommendation under implementation.</i></p>	2014	<p>UNHCR considers this recommendation as implemented</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<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 various measures previously communicated to the Board.</p> <p>UNHCR continues to improve its reporting systems and tools by investing in the redesign of the Global Focus (GF) website where information on operation and funding situation is shared with donors through standardized reports. The MSRP upgrade will improve internal and external reporting and facilitate the processes. Recording and reporting of revenues will further be automated, allowing for improved reporting and data analyses to better inform the decision-making process.</p> <p>A comparison between the estimated funding projections (targets) for 2015 and the recorded contributions or the spending authority shows an improved consistency in the forecasting of contributions against the actual revenue recorded in the accounts and the spending authority granted to Heads of Office, particularly towards the second half of the year. However, predictability in funding does not imply that UNHCR may control or influence the timing of disbursements of contributions from donors, which in many cases happen during the second half of the year.</p> <p>It is to be noted that procurement and spending are not spread evenly along the year, as there are other variables that influence the procurement and implementation processes, which are closely related to the operational planning and budget cycle. For instance emergencies are strong contributing factors to the timing of procurement and projects implementation. Notwithstanding the above constraints, UNHCR still has a programme implementation ratio that is above 90%. UNHCR considers this recommendation as implemented.</p>
18	<p>The Board recommends that, as management implements the global fleet management strategy for the period 2014-2018, it ensure that it collects the most</p>	2014	<p>4<sup>th</sup> quarter of 2016</p> <p><i>Assessed by the</i></p>	<p>UNHCR has engaged INSEAD to conduct an independent assessment of the implementation of the global fleet management (GFM) strategy. The assessment report issued confirmed that the project is on track and the planned benefits have been</p>

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	<p>appropriate metrics and data to assess and demonstrate the realization of the planned benefits as early as possible.</p> <p><i>Division / Service leading the process:</i> Division of Emergency, Security and Supply (DESS) / Supply Management and Logistics Service (SMLS)</p> <p><u>BoA Assessment (May 2016)</u> The Board has seen the metrics involved in the INSEAD report and encourages the use of similar metrics going forward to ensure the benefits of Global Fleet Management are being realised and tracked. The board considers this recommendation as under implementation until a more extensive evaluation is completed.</p>		<p><i>Board of Auditors as under implementation in May 2016</i></p>	<p>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 monitoring and analyzing 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.</p>
23 (Main)	<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> <p><i>Division / Service leading the process:</i> Division of Financial and Administrative Management (DFAM) / MSRP Upgrade Project (Sahfire)</p>	2014	<p>4th Quarter 2016</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<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. UNHCR plans to implement Oracle GRC in the fourth quarter of 2016 or the first quarter of 2017. This is progressing as planned.</p>

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	<p><u>BoA Assessment (May 2016)</u></p> <p>The Board has reviewed UNHCR's MSRP implementation plan which currently notes the build phase for the GRC to begin May 2016, with user testing in July. Use of this functionality will further support UNHCR in being proactive in identifying fraud risks.</p> <p>The Board considers the recommendation under implementation</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> <p><b>Division / Service leading the process:</b> <b>Division of Financial and Administrative Management (DFAM) / Implementing Partnership Management Service (IPMS)</b></p> <p><u>BoA Assessment (May 2016)</u></p> <p>We have reviewed verification monitoring as part of the country office visits to Sudan and Jordan. This has been developed through a new policy in engaging with implementing partners. Our reports on these country office visits have identified the need to improve the risk focus of the visits and the documentation and reporting of results.</p>	2014	<p>4<sup>th</sup> Quarter 2016</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<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. Project financial reports which show the authorized budget/spending levels, as well as the cumulative expenses and new expenses made by the Partner, together with project performance reports, are systematically subject to risk-based verification by Programme and Project Control staff. Additionally, to enhance the quality of internal verification processes, UNHCR has introduced in 2014 the practice of testing the verification of “non-audited” projects by the field offices, as complementary assurance to the external audit verification.</p> <p>Regarding the fraud risk, UNHCR has identified a list of fraud risks which are most relevant to the organisation both in terms of direct implementation and implementation through partners. These risks are being assessed against the current internal control framework to identify and address any gaps in the mitigation measures.</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 partners. Additional features in the MRSP upgrade will allow for recording and tracking of assets procured with UNHCR funds. Partners are required to establish and maintain</p>

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	<p>Through the external audits of partner's financial reports, focus has been placed on controls over procurement, cash management and fraud, with some consistent recommendations made across multiple partners. The Board has continued to note that assets procured with UNHCR funds for the project are not always subject to verification.</p> <p>The Board considers the recommendation is under implementation and that UNHCR needs to have greater visibility around the quality of internal verification processes before it can consider the recommendation fully implemented</p>			<p>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.</p>
31 (Main)	<p><b>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.</b></p> <p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) / Office of the Controller / MSRP Upgrade Project (Sahfire)</p>	2014	<p>4<sup>th</sup> quarter 2016</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>UNHCR is implementing a Fraud Prevention Project which has three major outputs: a corporate fraud risk register including mitigation actions, that will be submitted to UNHCR's senior management for endorsement; a basic e-learning on fraud and corruption that will be rolled out across the organization during the last quarter of 2016; and a fraud prevention manual, that will be issued during the first half of 2017.</p> <p>Actions have been taken to ensure that those risks identified through fraud risk assessments are being taken into account in the refinement of the conceptual design and implementation phases of the MSRP upgrade project. UNHCR shares findings emanating from risk assessments with OIOS and the Inspector-General's Office for their further analysis.</p>

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	<p><u>BoA Assessment (May 2016)</u></p> <p>The Board notes the good progress made on developing the fraud risk and mitigation plans, including the development of the fraud prevention manual and e-learning modules for staff.</p> <p>The Board considers this recommendation under implementation and it will be completed once the project is fully rolled out across UNHCR with the supporting materials.</p>			
36 (Main)	<p><b>The Board recommends that the MSRP upgrade steering committee:</b></p> <p>(a) <b>Ensure that the key priorities are used to draw up a clear statement of benefits against which the success of the project can be measured;</b></p> <p>(b) <b>Enhance the MSRP project risk process by regular review of the project risk register to consider the quality of mitigation measures and the time frame for addressing identified risks, and to ensure that the register is regularly refreshed.</b></p> <p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) / MSRP Upgrade Project (Sahfire)</p>	2014	4 <sup>th</sup> Quarter 2016  <i>Assessed by the Board of Auditors as under implementation in June 2016</i>	<p>The established functional key priorities of the MSRP upgrade project are being taken into account in the solution built and implementation. In addition to the technical upgrade objectives, the project includes some functional enhancements and redesign of selected business processes in order to maximize the benefit of the upgrade. The dashboard of the key priorities is monitored, discussed at Project level, at Business Owners Committee and Steering Committee meetings, and is updated monthly as the project advances. The Statement of Benefits has been updated, presented to UNHCR's senior management and submitted to the BoA.</p> <p>Risks and issues are monitored and mitigated at different levels. Management Level risks and issues are closely monitored at Business Owners Committee and Steering Committee levels. These focus primarily on actual risks rather than perceived risks. Actions (mitigation measures) and decisions are documented and followed up at next meetings, as needed. Project Level issues are monitored on a frequent basis in order to take immediate action, and reflected in weekly and monthly work stream status reports, and monthly project review meetings.</p>

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	<p><u><a href="#">BoA Assessment (June 2016)</a></u> The Board notes the progress made, but considers these recommendations under implementation, and refers to the paragraphs in the report above with regard to continuous development of these documents going forwards.</p>			
45	<p>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.</p> <p><b>Division / Service leading the process:</b> <b>Division of Financial and Administrative Management (DFAM) / Programme Budget Service (PBS)</b></p> <p><u><a href="#">BoA Assessment (May 2016)</a></u> The Board has noted that a process of post reclassification has been undertaken. However, the Board feels that there is further work which UNHCR can undertake to better understand its cost profiles and reclassify costs.</p>	2014	<p>4<sup>th</sup> Quarter 2016</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>In March 2015, UNHCR reviewed the budgetary classification of positions and reclassified several positions, while taking into consideration related functions.</p> <p>In this exercise, for example, several positions related to representation, were moved to the Programme Support classification. The changes have been reflected in UNHCR's systems, including Focus, where the methodology follows the principles of results-based management, such as allocation to results or activities.</p> <p>UNHCR believes it has sufficiently reviewed and updated the post classification based on the relation between activities and posts. However, in the context of on-going discussions within the UN Finance Budget Network and in response to the UN Chief Executive Board's recommendations on the common definition of operating costs for the UN System (CEB/2015/HLCM/FB/5, 17 June 2015), UNHCR is performing a further review during 2016 to determine the applicability of the common cost classification approach adopted by other UN Agencies.</p>
52 (Main)	<p><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></p>	2014	<p>BOA considers part (a) as implemented in May 2016.</p> <p>4<sup>th</sup> Quarter 2016</p>	<p>BoA considers that Part (a) of the recommendation as implemented.</p> <p>In the response to part (b) of the recommendation, UNHCR will continue to strengthen the process of reviewing partnership expenses. Nevertheless, it should be noted that UNHCR already has procedures in place to review implementing partnership budgets in detail and to substantiate the amounts budgeted against the local costs specific to the particular project under review. This review is conducted primarily by the operations,</p>

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	<p><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></p> <p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) / Implementing Partnership Management Service (IPMS) and Programme Budget Service (PBS)</p> <p><u>BoA Assessment (May 2016)</u></p> <p>a) Recommendation considered implemented.</p> <p>b) The BoA has reviewed the updated guidance and policies issued by UNHCR and is encouraged by the progress made in scrutinizing the budgets and costs of partners. However, echoing the previous High Commissioner's message in 2014, the BoA believes more can be done to ensure that partners are delivering value for money. The BoA acknowledges that the level of detail of partner budgets provides a good basis for understanding partner's project costs, but from its review of a sample of budgets and IPFMR's the Board notes that there is little consistency between partners, even at the same country office. The Board refers to its observations in the main report, and considers this recommendation still under implementation.</p>		<p><i>Part (b) has been assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>supported by headquarters. Evidence is available to substantiate management scrutiny in challenging partnership costs at the level of budget line item, output and objective levels in the context of partnership agreement negotiations. Partner personnel costs, which constitute a substantive amount of the overall budget under partnership agreements, have been thoroughly reviewed. Based on the outcome of the reviews, an improved approach for determining personnel costs is being considered for adoption in 2017.</p> <p>It is noted that UNHCR offices apply a revised internal policy issued in 2014 (UNHCR/HCP/204/6/Rev.1) for allocating a fixed percentage rate towards the Project Headquarters Support Cost for projects undertaken by international partners. Since the introduction of the revised policy in 2014, DFAM/IPMS reviewed a representative sample, scrutinised the calculation of the allocations made by country offices and provided advice and guidance for its accurate application, where needed.</p>

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	<p>The Board's report for 2015 further identifies the need to seek cost reductions and efficiencies and draws attention to better identification of these. Board visits have not identified evidence of the challenges around efficiency at IP and on HQ costs.</p> <p>The Board considers more needs to be done in respect of the scrutiny of partner costs.</p>			
55 (Main)	<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> <p><i>Division / Service leading the process:</i> Division of Financial and Administrative Management (DFAM) / Programme Budget Service (PBS) Division of Programme Support and Management (DPSM)</p> <p><u>BoA Assessment (May 2016)</u> The Board notes that this recommendation is 'under implementation'. The Board reiterates its recommendation to also consider key efficiency outcomes within the APR process.</p>	2014	4 <sup>th</sup> Quarter 2016  <i>Assessed by the Board of Auditors as under implementation in May 2016</i>	Currently, UNHCR has in place performance indicators to measure programme performance through several oversight mechanisms on budgetary and expenditure trends, such as those conducted in the Annual Programme Review (APR) and the Mid-Year Review. Operational costs vary greatly from operation to operation due to many variables such as the operational life cycle, location and nature of the mandated activities. UNHCR currently assesses these variations before and during the APR process. In the spirit of improving the financial review process, UNHCR is taking action to further strengthen its analysis capacity by designing and implementing an analysis framework in the context of the APR to be conducted in 2016.
59	The Board recommends that UNHCR, within the scrutiny process, build in an assessment of country	2014	4 <sup>th</sup> Quarter 2016	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. It is to be noted that UNHCR currently has already in place

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	<p>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.</p> <p><i>Division / Service leading the process:</i>  <i>Division of Financial and Administrative Management (DFAM) / Programme Budget Service (PBS)</i>  <i>Division of Programme Support and Management (DPSM)</i></p> <p><u>BoA Assessment (May 2016)</u>  This recommendation is 'under implementation', and the Board notes the linkages to the recommendation in para 55. The Board have reviewed evidence of APR analysis including trend analysis of per capita and operational spend within the operations budget and unmet budget, but what is critical is how this analysis is used to inform resource allocation. This is presently unclear and should be reflected in the design [and monitoring] of the analysis framework. The Board is also making a related recommendation this year regarding closer scrutiny of admin costs which should be reflected in the framework.</p>		<p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>a process to review budget variances. A cost per capita analysis is performed when budget changes are requested in order to analyze the impact of such changes. UNHCR also reviews instances of overspend and underspend in relation to the outcomes achieved.</p> <p>This recommendation is also being addressed by the measures taken in response to the recommendation in paragraph 102 of the Board of Auditors report for year 2015 (A/71/5/Add.6).</p>
68 (Main)	<p><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</b></p>	2014	<p>1<sup>st</sup> Quarter 2017</p> <p><i>Assessed by the Board of Auditors as</i></p>	<p>UNHCR continues to improve in the area of cost effectiveness. A working group, composed of relevant divisions' staff, will be established to review existing processes and guidance for the analysis of cost-effectiveness, both within field operations at the time of projects development and related budgetary requirements, and at headquarters to support review processes. The working group will develop a guidance framework to</p>

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	<p>review opportunities to include performance metrics which enable cost-effectiveness to be measured.</p> <p>Division / Service leading the process: Division of Programme Support and Management (DPSM)</p> <p><u>BoA Assessment (May 2016)</u> This recommendation is 'under implementation'. The Board is encouraged by the creation of a working group, but would further recommend that the Evaluation Unit be involved in this process of developing the framework.</p>		<p><i>under implementation in May 2016</i></p>	<p>assist operations in the review process, to obtain a consistent analysis of cost effectiveness across the organization.</p>
75	<p>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".</p> <p>Division / Service leading the process: Division of International Protection (DIP) Division of Programme Support and Management (DPSM)</p>	2014	<p>4<sup>th</sup> Quarter 2016</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>In 2015, UNHCR has strengthened its work on education data management in support of education indicator management. The list of standardized indicators, which represents a smaller set of indicators, compared to the existing set of Results Framework indicators pertaining to the Education objective and associated outputs, has been elaborated and will be further refined. UNHCR will provide further specific guidance on the selection of indicators, not only to define a minimum level of indicators, but to provide guidance to field offices on which indicators are appropriate to their situation and to eventually establish a maximum number of indicators. Nevertheless, it should be mentioned that the Division of International Protection (DIP) has already undertaken work to make recommendations to field operations on minimum indicators for education, child protection and Sexual and Gender-based Violence activities as part of the integrated approach for these areas of protection.</p> <p>Corporate efforts to improve on data quality for education are continuing. In 2016, two training workshops on education data management are organised with</p>

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	<p><u>BoA Assessment (May 2016)</u></p> <p>This recommendation is under implementation. The Board is encouraged by the steps being taken to harmonize data management systems with the objective to minimize data management resources and maximise information outcomes for the organisation. The Board recognises challenges in managing donor requirements, but the Board's review of Country Plans as part of this year's audit reinforces the need for review and simplification of the results based framework so it becomes an effective management tool.</p>			<p>the participation of UNHCR, government, NGO and UN counterparts, building on the first workshop in 2015. These efforts are expected to result in gradual improvements in the data quality through increased capacity and coordination among UNHCR and partners staff, as well as with government counterparts and UN sister agencies. This is also in line with UNHCR's strategic direction towards integration of refugee children (and children in refugee like situations) into national education systems. Having concise and reliable data both quantitative and qualitative is imperative in advancing this agenda.</p>
78	<p>The Board recommends that, as part of the review of the global reporting framework, UNHCR include cluster themes as part of its reporting hierarchy.</p> <p><b>Division / Service leading the process:</b> <b>Division of Programme Support and Management (DPSM)</b></p> <p><u>BoA Assessment (May 2016)</u></p> <p>This recommendation is under implementation. The Board notes that the annual reporting includes a requirement for UNHCR's operations to report on "Partnerships – coordination and contributions", summarizing the main achievements and challenges in inter-agency coordination, and engagement of development actors as they relate to the various population planning groups. However, this is more an</p>	2014	<p>4<sup>th</sup> Quarter 2016</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<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 "Coordination 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". 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.</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.</p>

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	outline of activity rather than a report of UNHCR's progress against objectives for each cluster theme.			
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> <p><b>Division / Service leading the process:</b>  <b>Division of Programme Support and Management (DPSM)</b>  <b>Division of International Protection (DIP)</b></p> <p><b><u>BoA Assessment (May 2016)</u></b>  This recommendation is under implementation. The Board notes this recommendation also related to that in paragraph 68, and thus again recommends the Evaluation unit are involved in developing this area.</p>	2014	<p>1<sup>st</sup> Quarter 2017</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>While UNHCR's operations carefully review linkages between costs and outcomes, UNHCR recognizes that there is room for further improvement in 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 above and will be reflected in the guidance framework to be developed by this group.</p>
83	<p>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.</p>	2014	<p>4<sup>th</sup> Quarter 2016</p> <p><i>Assessed by the Board of Auditors as under implementation</i></p>	<p>As mentioned in response to the recommendation contained in paragraph 68 a working group will be set to develop a guidance framework to assist operations in undertaking consistent analysis of cost-effectiveness across sectors.</p>

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	<p>Division / Service leading the process: Division of Programme Support and Management (DPSM) Division of International Protection (DIP)</p> <p><u>BoA Assessment (May 2016)</u> This recommendation is under implementation. The Board notes this recommendation also related to that in paragraph 68 and 82.</p>		<i>in May 2016</i>	
85	<p>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).</p> <p>Division / Service leading the process: Division of International Protection (DIP)</p>	2014	<p>Closed</p> <p><i>Assessed by the Board of Auditors as overtaken by events in May 2016</i></p>	<p><u>BoA Assessment (May 2016)</u> This recommendation should form part of this year's recommendation (para 122) regarding the need to re-think the approach on overseeing durable solutions so that it becomes embedded in delivery. As such the Board considers this recommendation to be superseded.</p>
89 (Main)	<p><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></p>	2014	<p>4<sup>th</sup> Quarter 2017</p> <p><i>Assessed by the Board of Auditors as</i></p>	<p>Using existing systems and tools, and based on lessons learned from the field to date, UNHCR is currently working on improving data management in education, including on school retention and integration within national systems. Several field missions have been carried out to assess gaps on how data is collected and analysed, and sessions on data management have been included in workshops organized by the</p>

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	<p>Division / Service leading the process: Division of International Protection (DIP)</p> <p><u>BoA Assessment (May 2016)</u> BOA recognizes the activity done to develop guidance and note that this will be rolled out to all country offices. Thus the status is 'under implementation' until the full implementation and measurement of results.</p>		<i>under implementation in May 2016</i>	<p>Education Unit of the Division of International Protection. Data management improvement is pursued by working in collaboration with other divisions (DPSM and DIST) to ensure education data collection is fully integrated within UNHCR's data management systems. Field level trainings on data management were rolled out in 2015 with the development of training material and the first workshop for UNHCR country operations in Eastern Africa, partner and government staff.</p> <p>In addition, guidance on measuring the extent of education's integration 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.</p>
93 (Main)	<p><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></p> <p>Division of Human Resources Management (DHRM)</p> <p><u>BoA Assessment (May 2016)</u> The Board has reviewed the dashboard supplied to Senior Management and is encouraged by the contents. That said, there are opportunities to provide further data that inform upon operational delivery, such as recruitment times and skills gaps. Furthermore, there are opportunities for Senior Management to review</p>	2014	4 <sup>th</sup> Quarter 2016  <i>Assessed by the Board of Auditors as under implementation in May 2016</i>	<p>UNHCR started to include human resources matters on the agenda at senior management meetings on a regular basis. Key comparable workforce data prepared by the Workforce Analysis and Business Intelligence Unit in the Division of Human Resources Management (DHRM) and in consultation with the business are submitted to the Senior Management Committee (SMC) for periodic review.</p> <p>Overall, DHRM has undertaken several initiatives and put in place new tools and processes to improve senior management visibility over HR matters as necessary for decision-making process.</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- DHRM's Workforce Analysis and Business Intelligence Unit (WABI) has developed a range of senior management dashboards with key workforce analytics (leadership, retirement, recruitment, etc.) allowing for regular and ad-hoc reports to be provided to the Senior Management</li> <li>- The development of a new self-service analytical HR reporting system is at an advanced stage, the first phase of the project will be launched in Q3 2016.</li> <li>- Additionally, an analysis of Flexible Workforce Arrangements in UNHCR has been completed. It provides evidence-based recommendations on the</li> </ul>

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	benchmark data, such as those presented in the 2015 Board report, and use this information to review the use of resources.			<p>most strategic and ethical use of affiliated personnel in UNHCR's blended workforce.</p> <ul style="list-style-type: none"> <li>- Since the completion of Framework for the Future, a Senior Management Group on Gender, Diversity and Inclusion has been established to take forward the recommendations.</li> </ul>
100 (Main)	<p><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></p> <p><i>Division / Service leading the process:</i> <i>Division of Human Resources Management (DHRM)</i></p> <p><u>BoA Assessment (May 2016)</u> The Board is encouraged by the work being done. This recommendation is under implementation.</p>	2014	1 <sup>st</sup> Quarter 2017  <i>Assessed by the Board of Auditors as under implementation in May 2016</i>	<p>UNHCR is committed to significantly reduce the risk of misalignment of its workforce through several complementary initiatives as follows.</p> <p>The People Strategy, issued in January 2016, foresees the establishment of appropriate systems and intelligence for analysing trends that may affect demand for the number, location and skills of staff. A Strategic and Transformative HR Service will institutionalize workforce planning in consultation with the divisions, the bureaux and the Executive Office on a rolling basis. This process will require full cooperation of all managers in the organization. In addition, DHRM's Workforce Analysis and Business Intelligence Unit (WABI Unit) will strengthen its analytical capacity to better anticipate future staffing needs.</p> <p>Trends analysis will continuously be cross-referenced against the results of consultations with relevant units on evolving staffing needs in terms of volume, functional areas, diversity and language requirements.</p> <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.</p> <p>The WABI Unit is committed to provide self-service access to key HR information at both summary and detail level. For this purpose, various dashboards for top management will be developed to enable an analysis of the current workforce status – an essential foundation upon which key and future-bearing decisions will be built.</p>

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				<p>Successful completion of the MSRP upgrade will allow the DHRM's WABI Unit to expand its new analytical reporting system to include current and predict future skills mix and capacities within the organization.</p> <p>A first application of the workforce planning occurred in the areas of a) succession planning and b) identification of the candidates for the certification programme for representatives. Furthermore, a specific output has been defined under the UNHCR People Strategy 2016-2021 to "create and maintain a single data source for all HR workforce management reports and analysis". This process, which started in the first quarter of 2016 and is ongoing, consists of the development of a real-time user interface available to UNHCR managers, with graphical presentation of key HR trends (leadership/retirement, recruitment, demographics/diversity, skills mix etc.) to enable informed decisions.</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><i>Division / Service leading the process:</i> <i>Organizational Development and Management Service (ODMS)</i> <i>Division of Human Resources Management (DHRM)</i></p>	2014	<i>Assessed by the Board of Auditors as overtaken by events in May 2016</i>	<p><b><u>BoA Assessment (May 2016)</u></b></p> <p>The Board recognizes the work being done. This recommendation is superseded by that for this year (para 98). However, to further support the High Commissioner's message upon the need to improve effectiveness and efficiency to UNHCR's structure, the Board recommends as part of this, UNHCR should also include a review of capacity of core services across UN entities in operations in its design of structural reviews.</p>
114	The Board notes that UNHCR has an objective to consider how best to streamline the process, once the	2014	2 <sup>nd</sup> Quarter 2017	UNHCR remains focused on developing better mechanisms to sift through applications and will look into all possible options to render the process more

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	<p>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 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><b>Division / Service leading the process:</b> <b>Division of Human Resources Management (DHRM)</b></p> <p><b><u>BoA Assessment (May 2016)</u></b> The Board recognizes the work being done. This recommendation is considered to be under implementation, awaiting the system's upgrade.</p>		<p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>agile and timely. The MSRP system upgrade which is being implemented will allow reducing or eliminating parts of the screening process that at present require human intervention. A quicker screening response will also be made possible through enhanced profile-based recruitment, like the acquisition of an Applicant Tracking System for faster and more efficient management of the influx of applications, and the introduction of technology to facilitate testing and interviewing of candidates via online channels. UNHCR will look into establishing 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>

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30 (Main)	<p>The Board recommends UNHCR evaluate the performance of the biometric registration procedures implemented in Jordan, with a view to concluding its work to provide a standard global system for the biometric identification and registration of refugees.</p> <p>Division / Service leading the process: Division of Programme Support and Management (DPSM); Division of Information Systems and Telecoms (DIST) and MENA Bureau</p>	2013	<p><i>Assessed by the Board of Auditors as over taken by events in May 2016</i></p>	<p><b><u>BoA Assessment (June 2016)</u></b></p> <p>The Board has reviewed the evaluation report for biometric registration, and noted however that this review held limited cost benefit data to inform UNHCR's development of BIMS. The Board made a recommendation this year (in paragraph 73 of A/71/5/Add.6) upon the need to implement a benefits realisation process for BIMS thus the recommendation is considered overtaken by events.</p>
36 (Main)	<p>The Board recommends UNHCR explore whether greater use could be made of partner agreements extending beyond 12 months.</p> <p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Implementing Partnership Management Service (IPMS)</p>	2013	<p><i>Assessed by the Board of Auditors as fully implemented in May 2016</i></p>	<p><b><u>BoA Assessment (June 2016)</u></b></p> <p>The Board notes the consideration given to extending partnership agreements beyond 12 months and the constraints that UNHCR work within. The Board encourages the use of flexibility if possible on a case-by-case basis but accepts this may not always be feasible. We therefore accept UNHCR cannot adopt a standard practice to enter into multi-year agreements with partners and consider this recommendation as implemented.</p>
45	<p>The Board recommends that UNHCR evaluate the costs and benefits of basing the regional bureau in Amman to determine whether any lessons can be learned for existing or future operations.</p> <p>Division / Service leading the process: Organizational Development and Management Service (ODMS) and MENA Bureau</p>	2013	<p>UNHCR considers this recommendation as implemented</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>UNHCR carried out a review of costs and benefits of basing the Regional Refugee Coordinator/Director of the Regional Bureau for the Middle East and North Africa (MENA) in Amman with the objective to improve the existing management/governance structure. The review also aimed to draw lessons for the future design of structures for managing large-scale and rapidly evolving emergencies. The outcome of the review has been finalized and will be shared with the auditors shortly. UNHCR considers this recommendation as implemented.</p>

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	<p><u>BoA Assessment (May 2016)</u> The Board recognises the progress being made, and note that the review is overdue and that the Board will need to consider the review's findings once complete. The status of this recommendation is under implementation.</p>			
50	<p>In view of the success of the initiative in the Syrian Arab Republic, the Board recommends that UNHCR explore the scope for wider use of online geographical information system such as ActivityInfo.</p> <p><b>Division / Service leading the process:</b> <b>Division of Programme Support and Management (DPSM)</b></p> <p><u>BoA Assessment (May 2016)</u> The Board notes the latest status and would welcome sight of the pilot exercise, alongside how GIS can and is being used more widely. The status of this recommendation remains under implementation until completion of the pilot.</p>	2013	<p>In progress 1<sup>st</sup> Quarter 2017</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>ActivityInfo represents a relational database storing information linked to locations. In case of the response to the Syrian refugee situation in Jordan, ActivityInfo has been used to manage information from various actors involved in the inter-agency refugee response, including information relating to the 3Ws (<i>Who does What and Where</i>) and performance/activity related information. ActivityInfo usage in the Jordan office showed that it provided flexibility to report on activities on a monthly basis. After reviewing the benefits of the application by UNHCR's office in Jordan, agencies involved in the coordinated refugee response in Iraq and Lebanon agreed to introduce the use of ActivityInfo in their respective operations. Furthermore, the introduction of ActivityInfo is under consideration in Egypt and Turkey in the context of the inter-agency response to Syrian refugee situation.</p> <p>The delay in implementing this recommendation is due to the fact that UNHCR decided to review jointly with UNICEF and the company that initially developed the tool, the potential to further advance and upgrade the database to have it as a readily available tool, with required IT related knowledge and support for data and information management, in the context of cluster (inter-agency) responses for internally displaced persons (IDP) situations. User guides have been developed and user trainings among UNHCR and partners staff (part of the pilot) have taken place.</p> <p>During the review process in 2015, UNICEF, the pioneer of the ActivityInfo tool in the Democratic Republic of the Congo, found that the tool was insufficient to handle all its requirements, and decided to further enhance this tool in 2016. UNHCR will continue its collaboration with UNICEF and plans to complete its piloting by the end of the first quarter of 2017 (to follow the operations management</p>

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				cycle phases). Given these developments, the estimated time for the comprehensive review, including the analysis of the pilot results, has shifted to the end of the first quarter of 2017.
56 (Main)	<p><b>The Board, given the major scale of UNHCR Jordan cash programme and the plans to expand it to other countries, recommends that UNHCR commission an independent expert evaluation of the programme, with the aim of reporting before the end of 2014.</b></p> <p><b>Division / Service leading the process:</b> <b>MENA Bureau; Policy Development and Evaluation Service (PDES); Division of Programme Support and Management (DPSM)</b></p> <p><b><u>BoA Assessment (May 2016)</u></b> The Board has reviewed the evaluation and recognises its limitations. The Board expects the evaluation unit to be involved in the design of the ToR for the independent evaluation. The status of this recommendation remains under implementation.</p>	2013	<p>In progress 4<sup>th</sup> Quarter 2016</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>UNHCR commissioned an independent evaluation on the organization's response to the refugee influx in Jordan and Lebanon. This evaluation has been finalized.</p> <p>Other studies conducted in this respect included an analysis by the Norwegian Refugee Council of cash-based distribution of non-food items in refugee camps in Jordan, Oxfam's report on the impact of cash distributions on Syrian refugee households in host communities and informal settlements in Jordan, and the UNHCR study on coping mechanisms among Syrian refugees in four countries in the region.</p> <p>Although rich in information, these studies did not provide sufficient grounds or insights to substitute for an independent evaluation of the cash assistance programme in Jordan. It is anticipated that such an evaluation will be tendered and contracted shortly.</p>
86	<p>The Board recommends that UNHCR issue central guidance to country teams on cost-effectiveness criteria in health services as an aid to decision-making and resource allocation in health programmes.</p>	2013	<p>In progress 4<sup>th</sup> quarter of 2017</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>UNHCR will develop guidance for country teams on cost-effectiveness criteria as recommended by the Board, using published international data and best practices. In the last quarter of 2015, after a review of the draft guidelines prepared at that time, it was concluded that a more detailed financial analysis of all health programmes was required to address this recommendation.</p> <p>The analysis of the health expenditures was completed and the findings contributed to the finalization of an operational guidance note on public health and nutrition that will</p>

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	<p>Division / Service leading the process: Division of Programme Support and Management (DPSM) – Public Health Section</p> <p><u>BoA Assessment (May 2016)</u> The Board notes the activity being undertaken and that it should be aligned with the work referred to in paragraph 55 for 2014. This recommendation remains under implementation. The Board recognises the work being done. Based upon UNHCR's response, the status will be 'work in progress' unless further progress has been made.</p>			be incorporated as part of the revision of the Programme Manual.
101	<p>The Board recommends that UNHCR issues updated guidance to clarify the circumstances in which implementing partner agreements are unsuitable and commercial procurement may be more appropriate.</p> <p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) / Implementing Partnership Management Service (IPMS)</p>	2013	<i>Assessed by the Board of Auditors as fully implemented in May 2016</i>	<p><u>BoA Assessment (May 2016)</u> The Board considers this recommendation is now implemented following review of new partner guidance at HQ and at two of the country offices.</p>
105 (Main)	<p><b>The Board, in order to strengthen the implementing partner selection process, recommends that UNHCR:</b> <b>Enhance its due diligence procedures with regard to the initial vetting of partners to include reference checks where appropriate;</b></p>	2013	<i>Assessed by the Board of Auditors as implemented in May 2016</i>	<p><u>BoA Assessment (May 2016)</u> The Board has noted progress in the introduction of the partner portal and the efforts made to collaborate with other bodies in respect of sharing and disseminating intelligence around working with partners. The Board therefore considers these recommendations implemented.</p>

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	<p>In consultation with other United Nations agencies and the wider humanitarian community, develop mechanisms to share intelligence on implementing partners.</p> <p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Implementing Partnership Management Service (IPMS)</p>			
68 (Main)	<p>The Board recommends that UNHCR: (a) designate a senior risk officer with a clear mandate to implement the updated anti-fraud strategic framework; (b) perform a comprehensive fraud risk assessment to identify its main areas of risk exposure; and (c) define its tolerance for the different types of fraud risk identified.</p> <p>Division / Service leading the process: Division of Financial and Administration Management (DFAM) [Rec. 50 in acc. with Annex 1 of A/69/5/Add.6]</p>	2012	Assessed by the Board of Auditors as fully implemented in May 2016	<p><b><u>BoA Assessment (June 2016)</u></b></p> <p>The Board considers that part (a) is implemented and recognizes that progress, including the preparation of strategic and corporate risk registers, is being made to cover parts (b) and (c).</p> <p>The Board considers these recommendations addressed, as noted above, but also through the outputs and actions pertaining to recommendation 31 of 2014.</p>
76	<p>The Board recommends that UNHCR require country representatives to conduct fraud risks assessments in relation to all implementing partners as part of its overall risk-based approach.</p>	2012	Assessed by the Board of Auditors as fully implemented in May 2016	<p><b><u>BoA Assessment (May 2016)</u></b></p> <p>The Board considers these recommendations addressed, as noted in the above related recommendations. The Board refers to the outputs and actions pertaining to recommendation 31 of 2014.</p>

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	<p>Division / Service leading the process: Division of Financial and Administrative Management (DFAM) – Implementing Partnership Management Service (IPMS)</p> <p>[Rec. 52 in acc. with Annex 1 of A/69/5/Add.6]</p>			
105	<p>The Board recommends that UNHCR include in the new fleet management manual guidance on how to assess alternatives to the use of distant garages when remote servicing can result in excessive mileages, extended vehicle downtime and high transit costs. Guidance should include requirements for:</p> <p>(a) Periodic testing of local markets for the availability of closer commercial maintenance facilities of the requisite standard;</p> <p>(b) Periodic review of the scope for United Nations agencies, non-governmental organizations and implementing partners to procure maintenance collectively, to leverage greater bargaining power or attract reliable operators to open facilities nearby;</p> <p>(c) Consideration of maintenance of a stock of oil and filters at the field office level to enable the most basic (Category A) servicing to take place in the field.</p> <p>Division / Service leading the process: Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) / Global Fleet Management (GFM)</p> <p>[Rec. 61 in acc. with Annex 1 of A/69/5/Add.6]</p>	2012	<p>In progress 4<sup>th</sup> Quarter 2016</p> <p><i>Assessed by the Board of Auditors as under implementation in May 2016</i></p>	<p>In June 2015, UNHCR issued Operational Guidelines for the Management and Use of UNHCR Vehicles (UNHCR/OG/2015/9), which address the requirements for adequate repair and maintenance. The approach of managing repair and maintenance of vehicles in UNHCR will continue to be developed in the next phase of the Global Fleet Management project, which started in early 2015 and is expected to be completed by the end of 2016. An initial request for proposal (RFP) for repair and maintenance services was launched in November 2015 but was not successfully completed. A revised RFP was issued in July 2016 with a closing date of 30 September 2016. Based on this, it is expected to conclude maintenance and repair contracts with one or more service providers covering a limited number of operations.</p> <p>Between 2017 and 2019, it is planned to increase the coverage of the maintenance and repair scheme gradually so that by the end of 2019 the majority of UNHCR vehicles will be covered by the scheme.</p>

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	<p><u>BoA Assessment (May 2016)</u></p> <p>The Board has seen the fleet management manual and the broader plans of the global fleet management project and considers this recommendation as on track for completion by the end of 2016.</p>			
109	<p>The Board recommends that as part of the global fleet management project, UNHCR develop a vehicle safety section within the fleet management manual (a) emphasizing the need for the proactive management of vehicle safety in the country offices; and (b) requiring the quarterly analysis of driver performance on the basis of satellite tracking data, such as excessive maximum and average speeds, excessive driving hours and vehicle use outside working hours.</p> <p><b>Division / Service leading the process:</b>  <b>Division of Emergency, Security and Supply (DESS) – Supply Management Logistics Service (SMLS) / Global Fleet Management (GFM)</b>  <i>[Rec. 62 in acc. with Annex 1 of A/69/5/Add.6]</i></p>	2012	<p><i>Assessed by the Board of Auditors as fully implemented in May 2016</i></p>	<p><u>BoA Assessment (May 2016)</u></p> <p>The Board has seen the fleet management manual and the broader plans of the global fleet management project and considers UNHCR have progressed well in implementing the recommendations.</p> <p>The Board therefore considers the recommendation implemented.</p>
114	<p>The Board recommends that UNHCR review the various approaches to project tracking across its network in order to identify best practice with wider applicability and assess compatibility with the corporate information technology strategy.</p>	2010	<p>In progress 4<sup>th</sup> Quarter 2016</p> <p><i>Assessed by the Board of Auditors as</i></p>	<p>Due to a number of difficulties encountered in the upgrade of Focus, UNHCR is reviewing alternative solutions that will enhance project tracking, progress recording and operability with existing database.</p> <p>Consultations are underway to examine alternative commercial software applications that can provide long-term solution to meet the organizational</p>

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	<p>Division / Service leading the process: Division of Programme Support and Management (DPSM) – Programme Analysis and Support Section (PASS); Division of Information Systems and Telecoms (DIST)</p> <p>[Rec. 11 in acc. with Annex 1 of A/69/5/Add.6]</p> <p><b>BoA Assessment (May 2016)</b> The Board notes the latest status of this recommendation, considering it to remain under implementation.</p>		<p><i>under implementation in May 2016</i></p>	<p>management support needs. These discussions incorporate the dimension of enhancing operations' ability for project tracking. In parallel, UNHCR is undertaking a review of other existing good practices such as ActivityInfo used for tracking the progress in the context of the inter-agency refugee response. This review focuses on functionalities, design and interoperability with Focus client database. A pilot test for project progress tracking at output level is planned in several UNHCR operations on a voluntary basis. The delay in the implementation is due to the fact that UNHCR has not yet reached a final conclusion on whether ActivityInfo is the best system for project progress tracking. There is a need to ascertain whether the platform can facilitate both quantitative data recording at operation/field office level and qualitative data management, and to assess its performance, costs, effectiveness and efficiency.</p> <p>There are also other actions taken to track progress of projects implemented through partners as part of the overall enhancement of the Framework for Implementing with Partners. These actions include the launching of UNHCR's Partner Portal and establishment of links between the disbursements made to partners and the respective outputs. Special "eKnowledge folders" have been created in UNHCR's electronic archiving system, where all project partnership agreements are stored providing internal access to agreements signed in the field and therefore facilitating monitoring of partner projects. New guidance on partner project performance and financial monitoring is in process of being issued. This guidance will further enhance tracking and management of project partnerships by providing regular and predictable performance monitoring.</p>