

FOLLOW UP TO THE RECOMMENDATIONS OF THE BOARD OF AUDITORS ON THE ACCOUNTS FOR 2006 - UPDATE of January 2009

UN Board of Auditors' recommendations		Status	Actions taken or intended to be taken and/or recent update + Estimated time for completion
Main Recommendations			
09 (b)	Improve its treasury risk management; prepare guidelines in respect of its centralized pooling policy; and implement better segregation of duties in banking operations (para. 35). Treasury Section	Under Implementation	The Treasury Management System (TMS) was implemented on 12 November 2007 and the global centralization of payment release is being implemented by region: Europe in 2008; and Africa and Asia Region throughout 2009. Update of Dec .08
09 (g)	Fully reconcile all bank accounts in a timely manner (para. 51) Finance Section	Not implemented (to be reviewed in March audit)	UNHCR agrees with this recommendation. With automated on-line reconciliation available to all offices by the end of 2007, UNHCR is better equipped to ensure timely and accurate bank account reconciliation. In 2007, UNHCR is monitoring field offices' timely compliance on a monthly basis and following up any instances of non-compliance with direct instructions to Representatives. Update of Feb.08 To be looked at again in the first quarter of 2009. Update Jul 08
09 (h)	Introduce controls to avoid negative balances on petty cash accounts (para. 54) Finance Section	Not implemented (to be reviewed in March audit) (para 69 of 2007 report)	UNHCR agrees with the Board's recommendation and has reinforced procedures for monthly monitoring of petty cash balances during 2007. Negative balances are flagged during monthly closure of accounts and appropriate corrective actions are taken accordingly. Update of Feb.08 To be looked at again in the first quarter of 2009. Update July 08
9 (q)	Update the assets database and report the decisions made by local asset management boards in a timely manner (para. 94); AMU/SMS	Under implementation (to be reviewed during March audit)	A system to monitor cases of Local Asset Managements Boards (LAMB) in the field has been put in operation. The Asset Management Unit has sent several reminders to the field and has so far received 141 minutes of meetings for 2008. This is estimated to represent more than 80% of all LAMB meetings that have taken place. This effort will continue in 2009. Update of Dec.08
OTHER RECOMMENDATIONS			
68	UNHCR agreed with the Board's recommendation that it determine and address the causes of discrepancies between MSRP and Livelink. Finance Section	Under implementation (to be reviewed during March audit)	UNHCR could not develop an interface between the two softwares but the information in both MSRP and <i>Livelink</i> is compared and reconciled manually. For example, if an implementing partner's audit information is available in MSRP and missing in Livelink, the Financial Control Section requests field managers to send the scanned copies of the audit reports to the Records and Achieves Section, or vice versa if the data would be missing in MSRP while documents were received in <i>Livelink</i> . Update of Jan.09

NB. A total of 5 outstanding recommendations remain out of 38 recommendations that were issued. This brings the implementation percentage at 87 %