

Determining Essential Controls in Project Workplans

Essential Control Factor	Risk rating or results
Project audit results <i>This refers to the Partner's most recent UN project audit results.</i>	1. Modified opinion 2. Unmodified opinion 3. Not available
ICA/ICQ risk rating <i>This refers to the Partner's most recent ICQ (in the last 5 years). Where there is no ICQ available from the last 5 years, refer to UNHCR's most recent ICA.</i>	1. No ICA/ICQ available = High/Significant Risk (by default) 2. High/Significant Risk (0-69%) 3. Medium Risk (70-89%) 4. Low Risk (90-100%)

Guidance for essential controls to be applied unless other additional factors are listed in the Project Workplan:

1. Project audit results = Modified opinion or not available
2. No ICA/ICQ available = High/Significant Risk (by default)
3. ICA/ICQ = High/Significant Risk (0-69%)

Grand total Financial Plan budget is ABOVE USD 250,000

Expected number of prepayments	4
Maximum value of each prepayment (as a percentage of the total value of the project when determined)	30%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Yes
Output budget flexibility [a risk rating of high/significant MUST = 30% output budget flexibility]	Limited at 30%

1. Project audit results = Modified opinion or not available
2. ICA/ICQ = High/Significant Risk (0-69%)

Grand total Financial Plan budget is BELOW USD 250,000

Expected number of prepayments	3
Maximum value of each prepayment (as a percentage of the total value of the project when determined)	40%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Yes
Output budget flexibility [a risk rating of high/significant MUST = 30% output budget flexibility]	Limited at 30%

1. Project audit results = Unmodified opinion or not available
2. ICA/ICQ = Medium Risk (70-89%)

Grand total Financial Plan budget is ABOVE USD 250,000

Expected number of prepayments	3
Maximum value of each prepayment (as a percentage of the total value of the project when determined)	40%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Upon request
Output budget flexibility	Limited at 50%

1. Project audit results = Unmodified opinion or not available
2. ICA/ICQ = Medium Risk (70-89%)

Grand total Financial Plan budget is BELOW USD 250,000

Expected number of prepayments	2
Maximum value of each prepayment (as a percentage of the total value of the project when determined)	40%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Upon request
Output budget flexibility	Limited at 50%

1. Project audit results = Unmodified opinion or not available
2. ICA/ICQ = Low Risk (90-100%)

Grand total Financial Plan budget is ABOVE USD 250,000

Expected number of prepayments	2
Maximum value of each prepayment (as a percentage of the total value of the project when determined)	40%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Upon request
Output budget flexibility	Limited at 50%

1. Project audit results = Unmodified opinion or not available
2. ICA/ICQ = Low Risk (90-100%)

Grand total Financial Plan budget is BELOW USD 250,000

Expected number of prepayments	2
Maximum value of each prepayment (as a percentage of the total value of the project when determined)	50%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Upon request
Output budget flexibility	Limited at 50%

NOTE: UNHCR may apply different essential controls and risk mitigation measures to the project workplan, depending on any additional contextual risk-based information available to the operation at the time of the risk assessment. Where an operation is regularly applying differing controls, beyond the guidance above, they consult the relevant Regional Bureau. HQ divisions and entities consult DEPS.