

**Matrix**

**Recommendations of the United Nations Board of Auditors in its reports issued  
in 2024 or prior years and the key measures taken by UNHCR to address them**

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

As of 1 August 2025

*Please note that those recommendations considered as key ones by the Board of Auditors are reflected in bold in the table below.*

*A list of abbreviations is provided at the end of the document.*

<i>Financial period first mentioned</i>	<i>Para.</i>	<i>United Nations Board of Auditors' Recommendations (A/80/5/Add.6)</i>	<i>Estimated time for completion</i>	<i>Office responsible for leading the implementation process</i>	<i>Actions intended to address the recommendation</i>
2024	34	In order to enable UNHCR to address the complexity of valuation and accounting under IPSAS 41, while ensuring the integrity of financial reporting, the Board recommends that UNHCR a) assess different options, including continuing to use an external consultant with the technical expertise required to ensure the reliability and accuracy of accounting records and information provided in the financial statements relating to long-term investments; b) if this option is chosen, in order to optimize costs and resources, explore the possibility of sharing this expertise with other United Nations entities facing similar challenges.	31.12.2025	DFAM - AFS	Considering the budget constraints, UNHCR will seek to secure the financial resources required to ensure that appropriate technical expertise is available in the preparation of the relevant reporting required by IPSAS 41, as recommended by the Board.
2024	44	The Board recommends that UNHCR (a) strengthen its procedures to ensure timely and accurate updates of the lists of bank signatories and (b) obtain written confirmation from financial service providers to verify the implementation of all communicated changes to signatories.	31.03.2026	DFAM - Treasury	UNHCR will streamline the process for updating the list of bank signatories to strengthen compliance and improve internal controls. UNHCR will pursue the following actions: <ul style="list-style-type: none"> <li>- implementing clearer protocols to identify necessary changes due to operational or personnel shifts;</li> <li>- assigning focal points with defined responsibilities for monitoring implementation of bank signatories' changes</li> <li>- integrating signatory review checkpoints into standard onboarding/offboarding processes</li> <li>- setting clear timelines, escalation procedures and focal points for follow-up with banks</li> <li>- obtaining written confirmation from service providers and considering the use of</li> </ul>

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					service-level agreements and key performance indicators for financial service providers to promote timely updates.
2024	53	<b>The Board recommends that UNHCR further strengthen the process of bank and cash account reconciliations through a) enhanced system integration between banking platforms and the Cloud ERP, and by expediting automation of relevant procedures; b) prompt identification and clearance of unreconciled transactions, notably those outstanding for extended periods; c) finalization of technical adjustments to address recurrent reconciliation challenges, particularly those arising from multi-currency transactions and automated revaluations.</b>	31.03.2026	DFAM - AFS/Treasury	UNHCR will enhance bank and cash-on-hand reconciliations by streamlining processes, improving integration between banking platforms and the cloud-based ERP system, as well as increasing automation. Specific initiatives include: <ul style="list-style-type: none"> <li>(i) Piloting automated reconciliation rules in the Oracle system to reduce the number of line items requiring manual reconciliation. The solution is able to recognize and automatically reconcile some types of transactions (e.g. bank fees), with human reconcilers required to focus only on those line items not able to be handled automatically by the solution;</li> <li>(ii) Using a bank reconciliation dashboard and enhanced reports to identify completeness of bank reconciliation activities by operation, bank account, and month, provide insight into the ageing of the population of unreconciled items, and drill down to the level of specific items that require reconciliation attention.</li> </ul>
2024	59	The Board recommends that UNHCR review the presentation (current/non-current), measurement (discounting non-current liabilities) and disclosure of the Appendix D liability to ensure full compliance with IPSAS 39 requirements.	31.12.2025	DFAM - AFS	UNHCR will engage with actuaries and the internal team managing claims to develop and implement an appropriate basis for calculating self-insured Appendix D accounting under IPSAS 39 until such time as the level of future claims can be predicted based on UNHCR claims experience. Depending on materiality of estimated liability requirements, the

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					initial approach taken will be to minimize the cost of the calculation while ensuring that the liability calculations and disclosures are materially correct and aligned with IPSAS 39 requirements.
2024	66	<b>The Board recommends that UNHCR conduct a statistical analysis on the consumption of annual leave in order to fully comply with IPSAS 39 §10 by evidencing the actual timing of settlement and discount the long-term portion if applicable.</b>	28.2.2026	DFAM - AFS DHR	UNHCR will explore transitional options for 2025, recognizing that ongoing restructuring may prevent reliable long-term estimates in time for financial closure. Given this uncertainty, maintaining the classification of annual leave liabilities as being entirely short-term in the 2025 financial statements may be the most prudent, cost-effective, and materially accurate approach.
2024	74	<b>The Board recommends that UNHCR enhance its impairment assessment methodology and implement a formal annual review of inventory shelf lives, in order to ensure that impairment indicators are accurately and consistently reflected in the financial statements.</b>	31.3.2026	DFAM DESS - SMS	UNHCR will strengthen the impairment review process by formally documenting it in a standard operating procedure and ensuring it will be consistently applied for year-end closures in 2025 and onwards.
2024	81	<b>The Board recommends that UNHCR implement more robust control processes to ensure classification of expenses onto correct G/L account based on their true nature, either by ensuring that users respect the procurement category mapping to expenditure type when posting a new purchase order (and providing additional training/guidance at the appropriate level), and/or by adapting the systems in order to automatically detect/reject any inconsistent postings.</b>	31.12.2025	DFAM - AFS DESS - SMS	In the second quarter of 2025, UNHCR implemented an automated preventive control to detect and reject inconsistent postings related to the procurement of services. A similar control is expected to be rolled out for the procurement of goods later in 2025.
2024	87	The Board recommends that UNHCR implement, during the first month after closing, a traceable year-end review of good receipts, allowing a clear identification and recognition of goods-in-transit based on effective date of transfer of ownership.	31.03.2026	DFAM DESS - SMS	UNHCR will establish a standard operating procedure for the year-end review of goods receipts to enhance identification and recording of the goods-in-transit.

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2024	108	<b>The Board recommends that UNHCR measure the evolution of the direct running costs of the IT systems involved, to monitor and ensure that the cost of services associated with its "multi-cloud" strategy, which creates a strong dependency on its suppliers, remains controlled.</b>	31.12. 2025	DIST	UNHCR will continue to monitor the cost of IT services to the organization. The issues related to costs and financial aspects related to use of IT services are discussed and monitored, particularly in the regular meetings between DIST and other stakeholder divisions, as explained in response to recommendations 119 and 142, as well as during the reviews related to the yearly budgeting cycle or as part of the analysis related to the centrally managed funds. Additionally, compliance with UNHCR's procurement rules ensures that cost-effective options are pursued.
2024	119	<b>The Board recommends that UNHCR's senior management establish a robust governance structure through a Standard Operating Procedure, ensuring coverage of ongoing issues and actions taken, and fostering a collaborative, coherent decision-making process.</b>	1 October 2025	DIST	UNHCR has implemented a governance structure – led by the business relationship manager (ERP), service delivery managers, business analysts, and the managed service providers to ensure coordination between business units and DIST. Governance is established through regular documented operational review meetings and an acting coordinator (business relationship manager (ERP)). Starting 1 October 2025, this coordinator role, with clearly defined responsibilities, will be integrated into the new IT structure to ensure continuity and quality assurance.

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2024	126	The Board recommends that UNHCR establish through the data governance framework, a centralized governance for data and reports, promoting and fostering collaboration between the various divisions and entities.	31 December 2026	GDS	In 2025, UNHCR launched the Enterprise Data Platform to unify data from multiple sources using standardized quality and ingestion protocols. A formal Data Governance Committee, led by the Assistant High Commissioner (Protection), is being established to define common standards for data collection, analysis, and presentation. The committee will also promote harmonized reporting through the 360-Enterprise Data Platform, ensuring consistency and accuracy across the organization.
2024	142	<b>The Board recommends that UNHCR ensure that operational errors relating to the business transformation programme data integration, as identified, are addressed and active collaboration between technical and business units is in place with an aim to reduce disruptions and ensure continuity.</b>	1 October 2025	DIST	UNHCR is implementing a governance structure as mentioned in response to recommendation 119 above. The role of coordinator, with clearly defined responsibilities, will be integrated in the new IT structure effective 1 October 2025 to provide continuity and quality assurance. This structure will provide the channels for monthly collaboration with business stakeholders to monitor performance, resolve ongoing issues and maintain the solutions in production. Additionally, a project launched by UNHCR towards the end of 2024 (known as Str8n Project) aiming to enhance the integration and optimization of several corporate ERP systems will also contribute to improve operational efficiency and user experience.

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2024	153	<b>The Board recommends that UNHCR pursue alignment of its country strategic planning with United Nations Sustainable Development Cooperation Framework (UNSDCF) planning.</b>	4 <sup>th</sup> quarter 2026	DSPR	<p>UNHCR continues to strengthen its engagement in the UNSDCF process to support its protection and solutions mandate. Participation occurs in those countries where UNHCR operates, UNSDCF has a presence, and host governments support UNHCR's participation. Through collaboration with United Nations country teams (UNCTs) and host governments, UNHCR ensures its programming reflects the needs of forcibly displaced and stateless people.</p> <p>UNHCR's planning aligns with the UNSDCF through synchronized timelines and shared thematic priorities. The United Nations Development Coordination Office (DCO) is currently updating its guidance on the UNSDCF, building on the findings of a recent system-wide evaluation that is expected to inform broader reforms to the management of the UNCT and the UNSDCF. In the meantime, UNHCR has issued interim internal guidance to support its engagement with the UNSDCF process, which will be updated once the system-wide revisions are finalized.</p>
2024	169	The Board recommends that UNHCR continue to improve its efforts to estimate UNHCR's staffing and operational costs for coordination services for refugee and non-refugee settings and mixed situations, taking into account the coordination-related outcomes of UN system-wide evaluation.	4 <sup>th</sup> quarter 2026	DER – PCS	UNHCR does not currently measure the cost of UNCT participation, as developing such a tool is seen as disproportionate to its value given the strategic and context-specific nature of engagement. While the absence of a standardized, system-wide cost-efficiency methodology presents a challenge,

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					<p>upcoming guidance from the United Nations system-wide evaluation is expected to offer a framework for cost analysis and participation.</p> <p>In the interim, UNHCR developed in late 2024 a preliminary methodology, which is undergoing internal validation, to estimate staffing and operational costs for coordination at global, regional, and national levels, taking into consideration its leadership roles in the protection, shelter, and camp coordination and camp management clusters, the refugee coordination model, the Global Compact on Refugees, and its participation in the regional coordination platforms and the issue-based coalitions.</p>
2024	182	<b>The Board recommends that UNHCR make partnership frameworks accessible, including their updates, and explore defining a standard operating procedure on standard provisions of inter-agency partnership frameworks that best reflect mutual interests and concerns.</b>	2 <sup>nd</sup> Quarter, 2026	DER – PCS DRS	The Partnership Coordination Service in the Division of External Relations, in close collaboration with relevant inter-agency partnership teams, will manage and maintain an up-to-date, accessible repository of partnership frameworks to ensure they are well-known and adopted at regional, national, and field levels. Opportunities to standardize key provisions that reflect mutual interests and concerns will be explored through consultations with relevant stakeholders.
2024	198	The Board recommends that UNHCR prioritize the most critical issues addressed by the 14 May joint letter on UNHCR-IOM co-operation (terminology, role of the UN Migration Network, mixed movements, data) and promote continuous communication at field level to improve UNHCR-IOM relations.	4th quarter, 2026	Executive Office DIP DER-PCS	In June 2025, the Principals of both organizations met, followed by in-depth discussions at the Director level to advance the dialogue. UNHCR will maintain regular information exchange with IOM and provide ongoing updates and guidance to field operations as discussions evolve.



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2024	205	The Board recommends that UNHCR, on the occasion of the upcoming revision of the cooperation framework with UNDP, explore the feasibility of establishing quantitative and qualitative indicators to better measure outcomes of joint actions.	4 <sup>th</sup> quarter, 2025	DRS	UNHCR has begun developing a revised co-operation framework with UNDP, aiming to finalize it ahead of the Global Refugee Forum Progress Review (the high-level officials meeting) scheduled for December 2025.
2024	213	The Board recommends that UNHCR, building on its existing work on interoperability standards, engage in inter-agency coordination fora to co-develop a modular framework of defined principles and technical standards on interoperability.	31 December 2026	GDS	<p>UNHCR's data interoperability efforts distinguish between personal and non-personal data. For personal data, the focus is on expanding PING, a bi-directional data-sharing solution, to more partners - especially important in a resource-constrained context.</p> <p>For non-personal data, interoperability is pursued through two approaches: (i) anonymizing and sharing microdata via UNHCR's microdata library and (ii) developing shared data standards with other agencies to allow for data inter-operability, although this depends on the broader implementation of an inter-agency data governance framework and is thus a lower priority.</p>
2024	226	The Board recommends that UNHCR complement the 2024 guidance on the Refugee Coordination Model with best practices and guidelines on the necessary simplification of the coordination structure in protracted situations.	2 <sup>nd</sup> quarter, 2026	DER – PCS	UNHCR is compiling best practices from the field following the issuance of the refugee coordination model guidelines. As the refugee coordination model system evolves to reflect country-specific contexts, the process of collecting, refining, and simplifying procedures is ongoing to capture regular updates and align with operational changes across regions.

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2024	233	The Board recommends that UNHCR, in liaison with UN entities, (i) conduct inter-agency contingency plans in countries assessed as high-risk of a new or escalated refugee emergency, and ii) commission periodic inter-agency evaluations of Refugee Response Plans and Regional Refugee Response Plans.	31 December 2025	DESS in liaison with DER-PCS  Evaluation Office	UNHCR coordinates inter-agency contingency planning in refugee situations and contributes to such plans in internally displaced persons contexts. To improve effectiveness, the contingency planning standard operating procedure will be revised to emphasize preparedness, clarify roles and responsibilities across country operations, regional bureaux and headquarters, and define timelines.  The Evaluation Office will consult senior management and partners on the value of conducting a joint or inter-agency evaluation of the next level 3 refugee emergency or a refugee response plan in a large operation.
2024	246	<b>The Board recommends that UNHCR leverage its role on protection, and within the IASC governance, to accelerate, in close coordination with the Emergency Relief Coordinator, the decision-making process on simplification of the Protection Cluster and transformation initiatives.</b>	Closure requested	DIP	The High Commissioner wrote to the Emergency Relief Coordinator (ERC) on 5 March 2025 suggesting concrete measures to simplify the Protection Cluster. His recommendation to streamline the protection cluster 'with no separate coordination and information management mechanisms' was examined as part of the first phase of the ERC's Humanitarian Reset initiative and subsequently endorsed by the Principals of the Inter-Agency Standing Committee (IASC) on 17 June 2025 who recommended that there would only be one protection cluster without any areas of responsibility. UNHCR therefore considers this recommendation to have been implemented at the time of this report and will request its closure by the Board in the next audit visit.

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2024	255	The Board recommends that UNHCR strengthen the systematic implementation of the joint note on the coordination in situation of mixed settings along with the United Nations Office for the Coordination of Humanitarian Affairs (OCHA).	4th quarter, 2025	DER – PCS	UNHCR will collaborate with OCHA to revise coordination arrangements in mixed settings, aligning with the IASC Humanitarian Reset process. The goal is to establish a unified, simplified coordination model for each of the 16 mixed operations. Proposed revisions will be submitted to the Emergency Relief Coordinator and the High Commissioner for approval and formalization.
2024	257	The Board recommends that UNHCR actively explore, when convenient, R4V-like schemes, involving other agencies than UNHCR and IOM, to avoid additional layer of governance.	2 <sup>nd</sup> Quarter, 2026	DIP DER – PCS Executive Office	In May 2025, the High Commissioner and IOM Director General discussed the need for a predictable and effective coordination model for mixed movements, identifying the R4V approach as promising. Building on the jointly developed R4V Handbook in the Americas, the DIP Director is engaging with IOM's Director of Mobility, Pathways and Inclusion to explore R4V-inspired models for route-based coordination. Concurrently, UNHCR is working with IOM to promote the R4V model as a good practice under the United Nations Secretary-General's UN80 Initiative, aiming to enhance synergies, efficiency, and results across the United Nations system.
2024	274	<b>The Board recommends that UNHCR start leasing vehicles from UN Fleet.</b>	2 <sup>nd</sup> quarter, 2026	DFAM- FLEET	UNHCR will start leasing vehicles from UN Fleet in the course of 2026.
2024	310	<b>The Board recommends that UNHCR, both at headquarters and regional levels, i) ensure that all countries ranked at high risk prepare a contingency plan according to the 2023 Policy on Preparedness, and regularly update when needed; ii) explicitly justify the absence of such a document by strong reasons linked with specific difficulties; and iii) contemplate the</b>	4 <sup>th</sup> quarter, 2025	DESS	While most high-risk countries have contingency plans in place, UNHCR will update and strengthen the following two key standard operating procedures:  - the contingency planning standard operating procedure - to place greater emphasis on preparedness, clarify roles and responsibilities

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		<b>preparation of such a document in medium risk countries, as recommended in the 2023 policy.</b>			<p>across country operations, regional bureaux and headquarters and define timelines;</p> <ul style="list-style-type: none"> <li>- the standard operating procedure for countries at high risk of new or escalating emergencies - to include an escalation process for non-compliance.</li> </ul>
2024	321	<b>The Board recommends that UNHCR include in its standard operating procedures a specific time frame for the internal decision-making process regarding emergency declarations.</b>	4 <sup>th</sup> quarter, 2025	DESS	UNHCR will amend the standard operating procedure on emergency declarations to outline in a clearer manner the steps and timeframes required for internal decision-making.
2024	351	The Board recommends that UNHCR strengthen emergency preparedness for cash assistance in country operations, through early engagement with Financial Service Providers (FSP) for high emergency risk countries and countries considering cash assistance in their contingency plans. Preparedness measures consist of mapping FSPs and engaging in contractual arrangements with FSPs and/or partners identified at the local level.	4 <sup>th</sup> quarter, 2025	DRS DESS	To strengthen its emergency preparedness for cash assistance, UNHCR will prepare a note outlining the collaboration between relevant offices (such as the Cash Based Intervention Unit in DRS and DESS) on the online monitoring of emergency preparedness for cash assistance and on tracking the contracts with local financial service providers in high-risk countries.
2024	380	<b>The Board recommends that UNHCR conduct a mandatory and comprehensive staffing review for country operations whose emergency declaration has expired prior to the start of the following implementation year.</b>	4 <sup>th</sup> quarter, 2025	DESS DHR	While country operations lead post-emergency staffing reviews, UNHCR will enhance its support to the process through additional support from DHR and the regional bureaux. Guided by instructions issued by headquarters, UNHCR will develop guidelines to clarify the timing, roles and responsibilities for these reviews, integrating them into broader guidance on transitioning from emergency to regular operations.

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2024	392	The Board recommends that UNHCR conduct an in-depth review of a sample comprising at least one Level 1 and one Level 2 emergency response.	2 <sup>nd</sup> quarter, 2026	DESS	UNHCR will develop a standard operating procedure for conducting reviews of level 1 and level 2 emergency responses, leveraging on the format and procedures applied for real-time reviews. Reviews will then be conducted for a sample of level 1 and level 2 emergencies selected in line with this standard operating procedure.
2024	397	The Board recommends that UNHCR describe the format, terms of reference, and timeline of the post-emergency reviews in the Emergency Handbook and that DESS and regional bureaux ensure that these reviews are actually conducted at the end of each declaration.	2 <sup>nd</sup> quarter, 2026	DESS Regional Bureaux	Initially, UNHCR will develop guidance on transitioning from emergency to regular operations, in line with the Board's recommendation in paragraph 412 below. Building on such guidance, UNHCR will also update the Emergency Handbook to insert details on the format, terms of reference, and timelines for post-emergency reviews to enable these reviews to be conducted in a timely and structured manner.
2024	401	The Board recommends that UNHCR take into account the lessons learned from post-emergency reviews and from evaluations of emergency responses in drafting risk registers and contingency plans. The future revision of the Policy on Emergency Preparedness and Response should also be informed by these lessons learned.	4 <sup>th</sup> quarter, 2025	DESS	UNHCR will finalize the 2025 Recurring Issues report which will inform the instructions and guidance for updating the annual risk registers, will support contingency planning and preparedness actions, and will guide future revisions of the Emergency Preparedness and Response policy. The Emergency Management Section will discuss this report in its quarterly meetings with regional bureaux focused on countries at risk of emergencies.
2024	404	The Board recommends that UNHCR reach a wider audience within the organization through its capacity development activities	1 <sup>st</sup> quarter, 2026	DESS	To reach a broader audience within UNHCR, the Emergency Baseline Learning Package will be revised to tailor the content depending on whether it

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		on emergency preparedness and response, including lessons learned from previous emergency experiences.			<p>is addressed to the participants to the workshop on emergency management or to the general staff.</p> <p>Capacity-building on Inclusion from the Start will be supported through a DRS-DESS masterclass and self-paced online modules.</p> <p>A new standard operating procedure will be developed by DESS on policy briefings and inductions for high-risk operations, together with an online self-learning package and a tailored program to share lessons learned and good practices based on the results of the 2025 Recurring Issues Report.</p>
2024	412	<b>The Board recommends that UNHCR draft guidance on the transition from an emergency to a regular operational response.</b>	2 <sup>nd</sup> quarter, 2026	DESS	New guidance will be developed to support the transition from emergency to regular operational response.

**Recommendations of prior years**

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2023	29	<p><b>The Board recommends that UNHCR achieve a level of processing of financial reports from implementing partners that is at least as high as in the previous ERP system at a comparable time within the annual reporting cycle.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>UNBOA considers the recommendation as “under implementation”.</i></p>	4 <sup>th</sup> Quarter 2025	2 <sup>nd</sup> quarter, 2026	DSPR/IMAS	<p>In 2024, UNHCR used the new PROMS system to process partnership project agreements and their related partnership financial reports (PFRs). Training and guidance were provided to support field offices, resulting in approximately 75 per cent of PFRs being processed by March 2025, up from 40 per cent in the first year of Cloud ERP implementation.</p> <p>While this progress generally aligns with the levels achieved under pre-Cloud ERP (in MSRP), UNHCR will pursue efforts to improve processing rates aiming to exceed 80 per cent by the next financial cycle's certification date.</p>
2023	36	<p><b>The Board recommends that UNHCR, for the next financial year, implement an automated report within the Cloud ERP system that enables it to control, at entity level, all uninvoiced receipts that are accrued at the end of the reporting period.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>The Board acknowledges UNHCR's efforts to implement the recommendation and has reviewed evidence of an aggregated report, the data granularity of which should enable a central review of accruals for all uninvoiced receipts at the entity level. The Board</i></p>	4 <sup>th</sup> quarter, 2025	1 <sup>st</sup> quarter 2026	DFAM DIST	<p>UNHCR initially partnered with the existing system integrator to develop a custom report for automating receipt accruals at period end. However, due to product and technical limitations - such as performance issues and unmet business requirements, UNHCR rejected this solution during the user acceptance testing. Subsequently, UNHCR developed a new report on the Oracle Fusion Data Intelligence platform that details uninvoiced receipt amounts by business unit and purchase order. While this report meets most operational needs for tracking and reviewing accruals at runtime, some issues remain to be resolved by the software vendor.</p>

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		<i>considers the recommendation <b>under implementation</b>.</i>				
2023	46	<p><b>The Board recommends that UNHCR monitor the implementation of scheduled automations in the Cloud ERP system to ensure that they are fully in place and reliable for the next reporting period.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>The Board takes note of UNHCR progresses and provided the schedule of automations to be confirmed by UNHCR to close the recommendation.</i></p> <p><i>The recommendation is still considered as “under implementation”.</i></p>	3 <sup>rd</sup> quarter, 2025	2 <sup>nd</sup> quarter 2026	DFAM DIST	Subject to availability of resources, UNHCR will continue to pursue automation of the following processes currently operated manually: accounts payable invoice validations, invoice approval initiation, invoice accounting, auto reconciliations of bank statements and some processes related to opening and closing the accounting periods.
2023	66	<p><b>The Board recommends that UNHCR strengthen users' rights and access management for the Cloud ERP system by: (a) performing a review of all users with privileged roles; (b) activating automated controls to detect inappropriate role combinations; (c) implementing advanced transaction controls and developing procedures to clear inappropriate transactions; and (d) using advanced audit controls to track atypical use of the ERP.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p>	3 <sup>rd</sup> quarter, 2025	2 <sup>nd</sup> quarter, 2026	DFAM DIST	<p>(i) Focal points in the country operations remain responsible and are continuously reminded by headquarters to regularly review roles and privileges within their areas of responsibility and to ensure that reports documenting such reviews are maintained.</p> <p>(ii) UNHCR has begun implementing advanced access controls to detect conflicting privileges, some of which are already in production, with others planned for rollout.</p> <p>(iii) Several advanced transaction controls have been deployed, with more scheduled by the end of 2025.</p> <p>(iv) Through monitoring of the results provided by the controls mentioned above at points (i) to (iii),</p>



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		<i>UNBOA takes note of UNHCR progresses and considers the recommendation to be “under implementation”.</i>				UNHCR will identify and address as needed atypical transactions or uses of the ERP.
2023	95	<p><b>The Board recommends that UNHCR strengthen the management of IT security by:</b></p> <ul style="list-style-type: none"> <li>(a) implementing on a yearly basis the self-assessment questionnaire initiative and adapting the staff security training accordingly;</li> <li>(b) developing specific training sessions for the information security focal points;</li> <li>(c) pursuing anti-phishing campaigns and adapting training and communication on that threat accordingly.</li> </ul> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>The Board acknowledges UNHCR's progress and considers the recommendation to be under implementation</i></p>	<ul style="list-style-type: none"> <li>(i) Implemented</li> <li>(ii) 4<sup>th</sup> quarter, 2025</li> <li>(iii) Implemented</li> </ul>	Closure requested	DIST	<ul style="list-style-type: none"> <li>(a) The 2024 cycle for the annual self-assessment questionnaire for IT security is completed and a full response coverage has been achieved. Interim results indicate significant improvement over 2023.</li> <li>(b) Updated cybersecurity awareness training, reflecting recent environmental changes, was launched on 1 July 2025. Over the past 18 months, at least six webcasts and briefings have been conducted for cybersecurity focal points.</li> <li>(c) Anti-phishing campaigns have been pursued to the extent possible within available resources.</li> </ul> <p>UNHCR considers therefore this recommendation to have been implemented and will request the Board to consider its closure in the next upcoming audit visit.</p>
2023	131	<b>The Board recommends that UNHCR: (a) define a strategy to bring its budgeting methodology in line with the Global Compact on Refugees, with a programme of work that better describes the Organization's role and comparative advantage in relation to what is being done by other</b>	4 <sup>th</sup> quarter, 2025	4 <sup>th</sup> quarter, 2026	DSPR	UNHCR's sustainable programming approach aligns with the 2018 Global Compact on Refugees, emphasizing multi-stakeholder collaboration, inclusion, and the empowerment of forcibly displaced people to enhance self-reliance and reduce dependency on humanitarian aid. This approach is fully aligned with UNHCR's needs-based budgeting and multi-year planning, supported by the COMPASS framework, which incorporates

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		<p><b>stakeholders, and in line with sustainable programming; and (b) consult and agree with Member States on the most suitable ways to expand and improve information on allocations, priorities, trade-offs and urgent gaps based on funds available against the approved programme of work, so that they have greater visibility regarding and understanding of UNHCR activities on the ground, including, but not limited to, the provision of improved information in the budget and funding updates provided three times a year.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>In light of actions that have been taken by UNHCR's, notably at country operations' level, the Board consider the recommendation to be <b>under implementation</b>.</i></p>				<p>stakeholder contributions into planning and programming. The following actions were taken so far for each part of the recommendation:</p> <ul style="list-style-type: none"> <li>(i) in the first quarter of 2025, each regional bureau held extensive consultations and workshops with country operations to advance sustainable responses. These sessions explored implementation opportunities and challenges, while also showcasing good practices from the field. Numerous consultations with Member States on sustainable responses have also taken place, including during the June Standing Committee.</li> <li>(ii) consultations with Member States in Geneva and capitals are ongoing to determine the most effective ways to enhance information-sharing. Progress on sustainable responses are integrated throughout the Global Reports, including the Annual Results Reports of country operations. These reports highlight UNHCR's role in complementing government leadership and, where relevant, the contributions of other actors - reflecting the goals of the Global Compact on Refugees.</li> </ul>
2023	132	<b>The Board also recommends that UNHCR improve its needs assessment methodology in order to better inform the budget process.</b>	4 <sup>th</sup> quarter, 2026	Closure requested	DSPR	<p>UNHCR has completed the following actions in the 2nd quarter of the 2025:</p> <ul style="list-style-type: none"> <li>- updated its Programme Handbook to incorporate guidance on sustainable responses, along with revisions to the Needs Assessment Handbook.</li> </ul>

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		<p><b>Assessment of the Board of Auditors (May 2025)</b></p> <p><i>Given that actions have been planned on different streams connected to needs assessment and sustainable programming, the Board considers that the recommendation is <b>under implementation</b>.</i></p>				<ul style="list-style-type: none"> <li>- The Assessment and Monitoring Resource Centre has been enhanced with practical tools to support operational planning.</li> <li>- An assessment module has been included in the e-learning course launched alongside the updated Programme Handbook.</li> <li>- Consultations among headquarters divisions, regional bureaux, and field operations have helped integrate assessment data into strategic planning and budgeting.</li> </ul> <p>UNHCR considers therefore this recommendation as having been implemented at the date of this report and will request the Board to consider its closure in the next upcoming audit visit.</p>
2023	171	<p><b>The Board recommends that UNHCR leverage its resource mobilization strategy, including the new private sector engagement strategy to: (i) increase both the volume and quality of its voluntary contributions, in terms of flexibility, multiyear visibility and diversification, including by demonstrating to donors the impact of its operations; and (ii) assess the pros and cons and feasibility of progressively introducing new financing models.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p>	4 <sup>th</sup> quarter, 2026	4 <sup>th</sup> quarter, 2026	DER	<p>UNHCR is working towards finalizing a new organization-wide private sector engagement framework in 2025, aimed at driving both solutions and income by leveraging the full potential of private sector partnerships. Continued investment in acquiring and retaining supporters remains critical to its success. In addition, UNHCR is assessing the feasibility of new financing models, with completion expected by the end of 2025. Further actions, including meetings with Member States on this topic, are planned for 2025 and 2026.</p>

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		<i>The Board considers the recommendation to be <b>under implementation</b>, pending finalization of UNHCR's new private sector engagement framework, feasibility assessment of new financing models, as well as potential consultations with Member States.</i>				
2023	218	<p><b>The Board recommends that UNHCR define and implement a comprehensive strategy to increase its efficiency, identifying desirable business process re-engineering, opportunities to consolidate back-office functions at a global or regional level, taking advantage of the digital transformation resulting from the business transformation programme Plan, and ensuring that the organization develops measures to monitor and report on that strategy.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>The Board considers the recommendation to be <b>under implementation</b>, pending UNHCR's presentation of the 'deliver better' roadmap, and of the implementation of the upcoming global shared service model for enabling functions, centralizing non-location specific transactional activities for greater efficiencies.</i></p>	1 <sup>st</sup> quarter, 2026	1 <sup>st</sup> quarter, 2026	<p>Office of the Deputy High Commissioner</p> <p>Office of Assistant High Commissioner (Operations)</p>	<p>UNHCR will present its "Deliver Better" roadmap, outlining a corporate value-for-money framework, including definitions, monitoring tools, and dashboards and showcasing flagship projects for future implementation.</p> <p>Concurrently, UNHCR is rolling out a global shared services model for enabling functions, centralizing non-location-specific transactional activities to improve efficiency. Automation, digitization, and artificial intelligence will be key enablers, with the implementation roadmap currently being finalized.</p> <p>The Transformation and Change Service has been replaced by the Design and Development Service, a strengthened organizational design entity. This service will support the implementation of UNHCR's management vision and advise on optimizing structures, processes, and systems to advance strategic priorities, including those of the Global Compact on Refugees.</p>
2023	241	<b>The Board recommends that UNHCR strengthen the quality of its reporting on budget and results to both the Executive Committee and donors, and better use the</b>	4 <sup>th</sup> quarter, 2025	Closure requested	DSPR DER	UNHCR introduced a new results-based management system in 2021 with a new framework to demonstrate impact and outcomes from its work. The first Global Report using this new framework was published in June

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		<p><b>performance framework as a managerial tool for the organization.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>The Board considers the recommendation to be <b>under implementation</b>, pending publication of the 2025 Global Report. The upcoming Global Report will take further the results-based management system introduced in 2021, by presenting results at output level, using core output indicators, and in enabling areas.</i></p>				<p>2023 and the second report in July 2024. The 2023 Global Report was recognized by Member States for its quality, including analytics, summaries and conclusions, and navigability.</p> <p>Most recently, UNHCR presented the Global Report 2024 at the June 2025 Standing Committee. The report featured an extensive analysis of core output and enabling indicators, along with core outcome and impact indicators. It received positive feedback for demonstrating how UNHCR's results-management system can effectively describe the situation of forcibly displaced and stateless persons and illustrate how UNHCR's interventions contribute to improvements in their lives over time.</p> <p>In parallel, improvements were made to the COMPASS indicator module and the related Power BI tools, further supporting the organization's capacity to track performance and use results data to inform strategic and operational decision-making.</p> <p>In light of the above, UNHCR considers this recommendation as having been addressed as at the time of this report and will ask the Board to consider its closure in the next upcoming visit.</p>
2023	262	<b>The Board recommends that UNHCR strengthen its strategy and knowledge of the large camps, in particular by: (a) defining priority actions; (b) regularly collecting and updating quantitative and</b>	3rd quarter, 2025	4th quarter, 2025	GDS DER/DSPR/ country operations	UNHCR has advanced the development of a methodology for statistical estimates in camps and is establishing a site management system that will integrate with enterprise data to provide a single, consistent source of operational information. This system will be accessible via

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		<p><b>qualitative operational data on the populations concerned, including by means of statistical estimates; and (c) providing structured communication on the situation in these camps and the results of their management.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>In light of actions planned by UNHCR regarding each of the three streams of the recommendation, the Board considers that this recommendation is <b>under implementation</b>.</i></p>				<p>UNHCR's revamped data portal, offering more structured insights into camp conditions. However, due to financial constraints in 2025, this foundational component has not yet been finalized.</p> <p>Additionally, the Global Trends Report published on 24 June 2025 contributes to strengthening the communication on the situation in these camps by presenting, in the chapter on internally displaced persons, estimates of internally displaced populations in camps and major locations.</p>
2023	278	<p><b>The Board recommends that UNHCR expand the initiatives to promote, where possible, a variety of alternatives and exit solutions for large camps.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>The Board considers that the recommendation is <b>under implementation</b>, in light of actions that have been taken by UNHCR and pending the issuance of a new urban policy or guidance.</i></p>	2 <sup>nd</sup> quarter, 2025	2 <sup>nd</sup> quarter, 2026	DRS	<p>UNHCR plans to issue new urban policy guidance in 2025 that emphasizes the importance of avoiding encampment and promoting urban responses. This builds on consultations with the Executive Committee, which introduced the sustainable responses concept. These discussions laid the groundwork for detailed guidance to support multi-year planning focused on inclusion, self-reliance, and engagement with development and private sector actors.</p> <p>Guidance on transforming camps into sustainable settlements is being developed with support from UN-Habitat and the World Bank. In December 2024, a roundtable on the Human Settlements Global Refugee Forum pledge showcased national plans to convert camps into settlements. UNHCR has also developed Inclusion from the Start guidance, aligned with its camp-avoidance approach, and incorporated this guidance into the emergency roster training.</p>

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						UNHCR, UN-Habitat, and the World Bank jointly launched technical deep dives to support the transition into sustainable human settlements. In the fall of 2025, government officials from six refugee-hosting countries, along with staff and experts from the three organizations, will jointly identify challenges, explore solutions, and discuss pathways for transitioning away from camps.
2023	301	<p><b>The Board recommends that UNHCR improve registration processes in large camps, including by: (a) reviewing the Guidance on Registration and Identity Management in order to foster a continuous registration approach in a one year cycle and to set verification schedules in case this approach is not feasible; (b) reinforcing capacity building and support on anti-fraud procedures and ensuring a full application of the new policy and procedures on addressing fraud committed by forcibly displaced and stateless persons, including the nomination of fraud local points where required; and (c) implementing an inter-operability gateway in all operations in which data are exchanged between UNHCR and WFP.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p>	<p>(i) 2<sup>nd</sup> quarter, 2026</p> <p>(ii) 4<sup>th</sup> quarter, 2025</p> <p>(iii) 4<sup>th</sup> quarter, 2026</p>	<p>(i) 2<sup>nd</sup> quarter, 2026</p> <p>(ii) 4<sup>th</sup> quarter, 2025</p> <p>(iii) 4<sup>th</sup> quarter, 2026</p>	DIP GDS	<p>(i) UNHCR will review and update its registration guidelines to promote a shift towards continuous registration, leveraging the Digital Gateway as the most cost-efficient option to verify presence in a non-verification setting. While implementation of this feature is planned for 2026, further consideration is needed due the recognized financial costs of conducting such exercises.</p> <p>(ii) Anti-fraud focal points will be nominated in operations with large camps, which will be complemented in 2025 by the revision of the Integrity e-Learning course to address new policy and procedures.</p> <p>(iii) UNHCR has successfully implemented data exchanges with the World Food Programme using the inter-operability gateway in two operations. First proofs of concept using the Digital Gateway for verification purposes have been built in the Eastern Horn of Africa and in Middle East and North Africa regions. This will need to be evaluated before scaling.</p>

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		<i>In light of actions that have been planned by UNHCR, the Board considers that the recommendation is <b>under implementation</b>.</i>				
2023	316	<p><b>The Board recommends that UNHCR better inform the budget process with the needs and expenditure associated with the management of large camps.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>In light of actions that have been planned by UNHCR, the Board considers that the recommendation is <b>under implementation</b>.</i></p>	4 <sup>th</sup> quarter, 2025	4 <sup>th</sup> quarter 2026	DSPR	<p>UNHCR is undergoing a significant restructuring at both Headquarters and field levels, which will influence how operational needs, particularly in large camps are assessed and integrated into future planning and budgeting. A technical assessment is underway to explore linking budget formulation to the specific costs of large camps. Due to the scale of the restructuring and ongoing resource constraints, the target date for completion has been revised. These efforts must also be viewed in the context of persistent underfunding in many operations hosting large refugee populations.</p>
2023	335	<p><b>The Board recommends that UNHCR strengthen its relations with the United Nations resident coordinator to better integrate refugee issues into the system-wide United Nations strategy in the host country in order to develop synergies and avoid duplications.</b></p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>The Board considers that this recommendation is <b>under implementation</b>, in light of actions that have been taken by UNHCR – some of which are still ongoing.</i></p>	2 <sup>nd</sup> quarter, 2026	2 <sup>nd</sup> quarter, 2026	DER/DRS/ DSPR	<p>UNHCR continues to strengthen collaboration with the United Nations Development Coordination Office (DCO) and Resident Coordinators (RCs) to promote refugee inclusion in national plans and support early transitions to solutions-focused responses. A high-level policy dialogue held in January 2025 explored how RCs can engage with government transition plans and align agency support from the onset of emergencies. A guidance note was developed to clarify the roles of Refugee Coordinators and Resident Coordinators across the humanitarian-development nexus. UNHCR and DCO are also exploring ways to help Resident Coordinator offices access financing in complex emergencies.</p> <p>The UN common pledge 2.0 and the UNICEF-UNHCR Strategic Cooperation Framework have deepened collaboration with RCs, supporting the integration of refugee</p>



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						issues into United Nations strategies and national systems. UNHCR remains actively engaged in broader United Nations reforms, including the humanitarian reset, the UN80 Initiative, and the upcoming revision of the management and accountability framework, which will impact the roles and responsibilities of RCs. Through these efforts, UNHCR aims to advocate for the rights and needs of forcibly displaced and stateless people, ensuring these populations are not overlooked in country-level strategic planning and implementation processes.
2023	352	<b>The Board recommends that UNHCR better identify and mitigate the risks related to the protection of forcibly displaced and stateless persons in large camps, including those concerning gender-based violence, and reinforce capacity building in that field.</b>  <i>Assessment of the Board of Auditors (May 2025)</i>  <i>The Board considers that the recommendation is <b>under</b> implementation.</i>	2 <sup>nd</sup> quarter, 2026	2 <sup>nd</sup> quarter, 2026	DIP  Country operations/regional bureaux	UNHCR will strengthen the multi-year protection and solutions strategies carried out at the country level and will support operations in their efforts to implement and monitor activities aimed to mitigating the gender-based violence risk across UNHCR's sectoral response. Regional bureaux will also advise operations to assess whether they have substantial residual gender-based violence risks in protection or other sectoral programming and reflect those risks in their risk register to ensure that they are managed accordingly.
2023	378	<b>The Board recommends UNHCR improve reporting on the management of large camps, including costs and results achieved, and develop scenarios for making savings and increasing efficiency and effectiveness.</b>	4 <sup>th</sup> quarter, 2026	4 <sup>th</sup> quarter, 2026	DSPR	In early 2025, UNHCR reconfigured its strategies and presence across all operations, including those with large camps, to enhance efficiency and effectiveness, in line with the Global Compact on Refugees. UNHCR's support to government-led, multi-stakeholder approaches to sustainable responses also contributes to this objective.  In 2026, UNHCR will refine its methodologies to enable a more rigorous priority-setting and better link financial

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		<b>Assessment of the Board of Auditors (May 2025)</b>  <i>The Board considers that the recommendation is under implementation.</i>				and results data at the country level, particularly in large camp contexts, while also improving results reporting and capturing lessons learned.
2022	212	<b>The Board recommends that UNHCR adopt, as a complement to the issuance of its corporate risk appetite statement, a consistent methodology for defining internally its tolerance for operational risks at the field level.</b>  <b>Assessment of the Board of Auditors (May 2025)</b>  <i>The Board considers that the recommendation is under implementation.</i>	3 <sup>rd</sup> quarter, 2024	4 <sup>th</sup> quarter, 2025	Enterprise Risk Management Service	UNHCR is in advanced stages of drafting a global risk appetite statement. Four pilot country operations have identified key risk indicators and begun collecting corresponding data. Building on these pilots, UNHCR developed a practical guide for selecting indicators and setting tolerance levels, along with a reference document explaining how the country reports relate to the global risk appetite statement. A library of potential key risk indicators has also been compiled to support operations. Further pilots are planned throughout 2025 with several operations expressing interest in participation.
2021	273	<b>The Board recommends that UNHCR improve its data sources for the reporting of staff in between assignments and use the valid data from the payroll system as an information basis.</b>  <b>Assessment of the Board of Auditors (May 2025)</b>  <i>In light of actions taken by UNHCR, which are still ongoing, the Board considers that this recommendation is under implementation.</i>	4 <sup>th</sup> quarter, 2022	4 <sup>th</sup> quarter, 2025	DHR DSPR	The introduction of the new systems coupled with the dynamic nature of staff in between assignments (SIBA) has led to the establishment of an internal SIBA Working Group under the leadership of DHR. This group is tasked with designing a report that would address all needs with sufficient detail ensuring that reports draw from the same source of underlying data and meet the needs of various target audiences consistently.
2021	395	The Board reiterates its recommendation that UNHCR establish an overarching strategy for workforce planning purposes	4 <sup>th</sup> quarter, 2024	4 <sup>th</sup> quarter, 2026	DHR	UNHCR has developed a draft workforce planning strategy which includes a results framework and a maturity model to assess progress and effectiveness. Completed

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		<p>(<a href="#">A/76/5/Add.6</a>, chap. II, para. 288) and emphasizes that the strategy framework should outline how trends could be assessed.</p> <p><i>Assessment of the Board of Auditors (May 2025)</i></p> <p><i>In light of ongoing actions, the Board considers that the recommendation is <b>under implementation</b>.</i></p>				<p>in 2024, the draft has undergone internal review. However, due to the ongoing global restructuring, the timeline for stakeholder engagement and finalization remains tentative. Once the new structures are in place, UNHCR will launch a consultative process to finalize the strategy.</p>

### Abbreviation list

<i>Acronym</i>	<i>Division/service</i>
DER	Division of External Relations
DER-PCS	Division of External Relations - Partnership Coordination Service
DESS	Division of Emergency, Security and Supply
DESS - SMS	Division of Emergency, Security and Supply - Supply Management Service
DFAM	Division of Financial and Administrative Management
DFAM - AFS	Division of Financial and Administrative Management - Accounts and Finance Section
DIP	Division of International Protection
DIST	Division of Information Systems and Telecommunications
DRS	Division of Resilience and Solutions
DSPR	Division of Strategic Planning and Results
DSPR-IMAS	Division of Strategic Planning and Results - Implementation Management and Assurance Service
GDS	Global Data Service