

FOLLOW UP TO THE RECOMMENDATIONS OF THE BOARD OF AUDITORS ON THE ACCOUNTS FOR 2003 A/59/5 Add 5 - **UPDATE February 2008**  
(including external auditors decisions and review)

Para no	UN Board of Auditors' recommendations (as per A/59/5 Add 5)	Status of implementation	Action taken or to be taken within an agreed timeframe
76	The Board reiterates its recommendation that UNHCR continue to assess the qualifications of those implementing partners whose accounting systems and internal controls are not adequate. <b>NGO Liaison Unit</b>	Under implementation (agreed with Auditors to review the issue in 2008)	UNHCR is preparing additional criteria for the selection of partners, both national and international, by more systematic formatting and use of implementing partner audit information and by making this information available to field offices in the form of a database. <b>Update of Feb.08</b>
151	UNHCR agreed with the Board's recommendation that it optimize the use of resources by cooperating with other UN agencies towards (a) reducing in the long term the diversity of solutions for systems that are not specific to its core mission, and (b) benefiting from lessons learned in such fields as data and communication security policies. <b>DIST</b>	Ongoing (4 <sup>th</sup> quarter 2008)	The ICT Net has launched a common data communications study to which UNHCR contributes as part of a cost-sharing formula. This is a pilot initiative and its results may be tested during the 4 <sup>th</sup> quarter of 2008. <b>Update of Feb.08</b>
154	The Board recommends that UNHCR (a) adopt with the other organizations of the UN system a common methodology for determining the total cost of ownership of ICT, in order (b) to determine the variations in cost in different parts of the organization, (c) to assess whether or not outsourcing of ICT activities may be a viable option, and to evaluate ICT projects, their benefits, costs and risks, based on best practices. <b>DIST</b>	Under implementation	Further to the response to para 151, these results may give a better idea on how to determine viability of outsourcing and applicability of cost-benefit methodology. <b>Update of Feb.08</b>
165	The Board recommends that UNHCR research, in conjunction with other United Nations entities, opportunities for cooperation and rationalization in ICT procurement. <b>DIST</b>	Under implementation (no further action)	The inter-agency team has taken no further action in this regard. The focus has been on other common data communications pilots. <b>Update of Feb.08</b>