

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

**REPORT CLOSED**

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>SIAS</b>	Closed	The Auditors were satisfied with actions taken by UNHCR so far and decided to continue the follow up on this issue through the yearly financial audit term checking the Implementing Partners' internal controls. <b>Audit Coordination update of April 2008</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>	Closed	The Auditors acknowledged UNHCR's contribution and efforts towards harmonization with other UN agencies within the ICT framework and agreed with DIST that these actions are not necessarily within UNHCR's capacity. Therefore, it was decided to close the recommendations related to ICT, to be looked at again during a broader audit of UN agencies at a later stage. <b>Audit Coordination update of April 2008</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>	Closed	The Auditors acknowledged UNHCR's contribution and efforts towards harmonization with other UN agencies within the ICT framework and agreed with the DIST that the required actions are not necessarily within UNHCR's capacity. Therefore, it was decided to close the recommendations related to ICT, to be looked at again during a broader audit of UN agencies at a later stage. <b>Audit Coordination update of April 2008</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>	Closed	The Auditors acknowledged UNHCR's contribution and efforts towards harmonization with other UN agencies within the ICT framework and agreed with the DIST that the required actions are not necessarily within UNHCR's capacity. Therefore, it was decided to close the recommendations related to ICT, to be looked at again during a broader audit of UN agencies at a later stage. <b>Audit Coordination update of April 2008</b>