



MATRIX: Follow-up to the recommendations of the  
United Nations Board of Auditors in its reports on  
UNHCR's 2019 and previous years financial statements

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.

UNHCR

July 2020

Please note that the key recommendations of the Board of Auditors are reflected **in bold**.

Financial Period first mentioned	Para.	UN Board of Auditors' recommendations (A/75/5/Add.6 for 2019)	Estimated time for completion	Office responsible for leading the implementation process <sup>1</sup>	Actions intended to be taken to address the recommendation
2019	20	<b>The Board recommends that UNHCR obtain and maintain accurate data on the service and health-care plan participation history of its staff members, using enhanced data fields.</b>	4 <sup>th</sup> quarter 2021	DFAM (AFS) DHR (GPS)	UNHCR will assess the most appropriate way to initially obtain and subsequently maintain more comprehensive data on the service and health care plan participation history of its staff members. An initial assessment of the possible approaches indicated that a solution to data improvement may require a comprehensive and coordinated approach across the United Nation system. As such, UNHCR will reach out through the human resources and finance networks in order to initiate joint approaches. In light of the coordination efforts needed, a complete solution for the after-service health insurance (ASHI) calculation may only be achieved in 2021.
2019	27	The Board recommends that UNHCR transparently disclose the reasons for deviations from the harmonized assumptions of the Task Force on Accounting Standards to enhance comparability concerning the valuation of after-service health insurance liabilities.	1 <sup>st</sup> quarter 2021	DFAM (AFS)	UNHCR will consider this request during the process of preparing the 2020 financial statements.
2019	36	The Board recommends that UNHCR opt for a simplified asset recognition process and a reduced need for manual month-end adjustments in the selection of a new enterprise resource planning solution.	1 <sup>st</sup> quarter 2024	DFAM (AFS)	Implementation of the recommendation is linked to the design of the next generation ERP system. Investing in reconfiguring the current system would not be cost effective. As the implementation timetable for the next generation ERP system is not yet set, the target date for implementation of this recommendation cannot be established with confidence. However, a 2023-2024 timeframe could be envisaged.
2019	40	The Board recommends that UNHCR explore options for the automated allocation of the second-leg transportation costs in the selection of a new enterprise resource planning system.	1 <sup>st</sup> quarter 2024	DFAM (AFS) DESS	Implementation of the recommendation is linked to the design of the next generation ERP system. Investing in reconfiguring the current system would not be cost effective. As the implementation timetable for the next generation ERP system is not yet set, the target date for implementation of this recommendation cannot be established with confidence. However, a 2023-2024 timeframe could be envisaged.

<sup>1</sup> A list including the full name of offices mentioned in this matrix is provided at the end of this document

2019	44	The Board recommends that UNHCR incorporate the review of property, plant and equipment for any evidence of impairment and reduction in value as a compulsory element in the year-end closure procedures.	1 <sup>st</sup> quarter 2021	DFAM (AFS)	UNHCR will provide further clarification on the review of property, plant and equipment for impairment in the 2020 year-end closing instructions to make the existing process more transparent. In addition, the internal control self-certification questionnaire distributed at year-end for the purpose of compiling the statement of internal control will include an explicit reference to the required annual impairment review process.
2019	49	The Board recommends that UNHCR clearly distinguish between assets deployed for the first time and redeployed assets, and ensure that assets that are not in use for a substantial period of time are not subject to depreciation.	N/A	DFAM (AFS)	UNHCR considers that this requirement is not fully consistent with paragraph 71 of the International Public Sector Accounting Standards (IPSAS) 17 and therefore this recommendation was not accepted. UNHCR holds that the in-transit status of redeployed assets does not, and should not, stop IPSAS depreciation.
2019	56	<b>The Board recommends that UNHCR implement additional measures to ensure the functioning of key controls in the inventory process. UNHCR should opt for end-to-end process documentation and audit-proof functionalities in the selection of a new enterprise resource planning system.</b>	1 <sup>st</sup> quarter 2022	DESS DFAM	UNHCR will implement additional measures to improve inventory management through increased monitoring, such as regular review of the inventory pipeline. It will also take into consideration the recommendation on enterprise resource planning (ERP) when developing its inventory management plan.
2019	60	The Board recommends that UNHCR review its accounting process regarding inventory issuance to distributing partners and ensure that there is an overview of the items stored in the care of partners and still available for distribution.	2 <sup>nd</sup> quarter 2021	DSPR/IMAS DESS DFAM (AFS)	UNHCR is currently reviewing the accounting processes and procedures with regard to items stored in the care of partners and not yet distributed. UNHCR will also issue clarification to field offices regarding the treatment of inventories that have been issued for distribution but not yet distributed as at the reporting date.
2019	64	The Board recommends that UNHCR improve the controls over fuel stock, for example, by treating fuel kept at operations in considerable quantities as inventory.	4 <sup>th</sup> quarter 2021	DFAM (Global Mobility and Infrastructure Service) DFAM (AFS)	A study of fuel management will be carried out by two consultants whose recruitment has commenced. This study is expected to inform subsequent decisions on the most effective measures to be taken to improve the controls over fuel. Treating fuel as inventory will be one mechanism assessed for effectiveness and efficiency.

2019	69	The Board recommends that UNHCR implement additional year-end accrual review procedures, such as expenditure versus accrual ratio analysis, analysis of the average period of outstanding purchase orders, as well as goods and services receipt and invoice receipt, to ensure accurate accrual accounting at year-end. Country operations with implausible accrual figures should systematically be reviewed.	1 <sup>st</sup> quarter 2021	DFAM (AFS)	UNHCR will review its accrual process to identify areas of improvement based on the audit findings. UNHCR would consider increasing the general accrual in the future as and when deemed necessary, noting that it does not currently see the additional value of applying a country-by-country analytical approach, above what is already done from the perspective of cost and complexity assessed against the related benefit of improved accuracy.
2019	73	The Board recommends that UNHCR review and amend the annual leave accrual computation and exclude staff members who are transferred, seconded or loaned to other organizations.	1 <sup>st</sup> quarter 2021	DHR (GPS) DFAM (AFS)	UNHCR is reviewing and amending the annual leave accrual computation to exclude staff members who are transferred, seconded or loaned to other organizations.
2019	80	The Board recommends that UNHCR implement a control mechanism in the area of implementing partnership expenses to ensure that the country operations cannot deviate from a granted extension of liquidation and/or implementation period without a mandatory information flow to headquarters.	1 <sup>st</sup> quarter 2021	DSPR (IMAS) DFAM (AFS)	UNHCR is updating the instructions related to posting deferred expenses journals into MSRP (UNHCR's integrated suite of applications), following an approval of project implementation and liquidation periods. As part of this enhanced process, the field offices will be required to confirm whether actual implementation has been extended and agreements were duly signed. This change, as well as other enhancements required in the context of the regionalization and triggered by the delegation of some tasks to the regional bureaux, will be reflected in the year-end administrative instruction that will be shared with the field operations during the last quarter of 2020.
2019	88	<b>The Board recommends that UNHCR explore the option of an electronic, system-integrated delegation of authority process. The process should encompass all enterprise resource planning modules and ensure an overarching conflict check across the entire enterprise resource planning architecture.</b>	1 <sup>st</sup> quarter 2024	DFAM (SAS) DFAM (AFS)	Implementation of the recommendation is linked to the design of the next generation ERP system. Investing in reconfiguring the current system would not be cost effective. As the implementation timetable for the next generation ERP system is not yet set, the target date for implementation of this recommendation cannot be established with confidence. However, a 2023-2024 timeframe could be envisaged.
2019	89	The Board recommends that UNHCR link the procure-to-pay delegation of authority to functions rather than to individual persons, subject to the progress of the ongoing job description harmonization project.	1 <sup>st</sup> quarter 2024	DFAM (SAS) DFAM (AFS)	Implementation of the recommendation is linked to the design of the next generation ERP system. Investing in reconfiguring the current system would not be cost effective. As the implementation timetable for the next generation ERP system is not yet set, the target date for implementation of this recommendation cannot be established with confidence. However, a 2023-2024 timeframe could be envisaged.

2019	118	The Board recommends that UNHCR use an implementation roadmap that includes milestones to transparently steer and guide all upcoming steps of the decentralization and regionalization process and take that as a basis for the measurement of achievements.	3 <sup>rd</sup> quarter 2020	Executive Office (TCS)	UNHCR already created a user-friendly roadmap to document activities, deliverables, milestones and key actors to track organizational transformation in support of decentralization and regionalization and beyond. The roadmap is expected to be approved in the third quarter of 2020 and will be used throughout 2020-2021.
2019	126	<b>The Board recommends that UNHCR make the distinction between the first and the second line of defence clearer in the framework of roles, accountabilities and authorities.</b>	1 <sup>st</sup> quarter 2021	Executive Office (TCS)	In response to recommendations 126 and 135, UNHCR will review and adjust accordingly the roles, accountabilities and authorities of the first and second lines of defence. On 20 July 2020, the Institute of Internal Auditors (IIA) issued an important update to the three lines of defence model. The risk-focused model is now enriched with guiding principles and shifts away from the focus on the concept of “defence” only. The new model will be used as the basis for UNHCR’s review.
2019	135	<b>The Board recommends that UNHCR distinguish clearly the roles and responsibilities between the regional bureaux and the divisions as the second line of defence.</b>	1 <sup>st</sup> quarter 2021	Executive Office (TCS)	The actions described in our response to recommendation 126 above will also address this recommendation.
2019	141	<b>The Board recommends that UNHCR define the roles and responsibilities of new functions at the regional bureaux in a clear and transparent manner.</b>	2 <sup>nd</sup> quarter 2021	Executive Office (TCS)  DHR (OD & JE Unit)	A guidance note will be developed and issued to clarify the roles and responsibilities of new functions in the regional bureaux.
2019	150	The Board recommends that UNHCR review the capacity of the country offices as the first line of defence and explore cost-efficient options to bridge possible gaps.	2 <sup>nd</sup> quarter 2021	Executive Office (TCS)  DHR	A review methodology (outside of the annual planning processes) will be developed to ensure ongoing monitoring and review of country capacities. Possible gaps will be bridged through the existing resource allocation mechanisms.
2019	158	The Board recommends that UNHCR review the context-specific and contextualized positions and plan for an efficient use of those positions, also in view of the capacity gaps in the first line of defence.	2 <sup>nd</sup> quarter 2021	Executive Office (TCS)  DHR  DSPR (ARBAS)	The actions described in our response to recommendation 150 above will also address this recommendation.

2019	168	<b>The Board recommends that UNHCR measure, track and evaluate the intended results and the costs of decentralization and regionalization.</b>	2 <sup>nd</sup> quarter 2021	Executive Office (TCS)	UNHCR already developed and shared a cost tracking model with the Board of Auditors during the audit. This automated model enables the tracking of resource allocation and expenditure related to decentralization and regionalization. A set of key performance indicators had already been developed in the second quarter of 2019 and partly utilized to measure, track and evaluate the intended results. The key performance indicators will be validated/updated, and automated dashboards will be created to facilitate the monitoring process.
2019	182	The Board recommends that UNHCR analyse expenses related to hosting countries and communities and identify ways to better demonstrate how its assistance benefits host communities in line with the principle set out in the Global Compact on Refugees.	4 <sup>th</sup> quarter 2021	DSPR (RBM team)  DSPR (IMAS)  DFAM (AFS)	UNHCR will review the current reporting set-up based on the outputs such as “community mobilization”, “peaceful co-existence” and “natural resource and environment”, and will explore, particularly for budget year 2020, how the expenses related to host communities could be estimated. Moreover, in the context of the ongoing UNHCR transformation, including a renewed approach to results-based management (RBM), there are ongoing discussions aimed at finding the best information-gathering mechanisms concerning host communities. In this context, UNHCR will be looking into the most effective ways to track expenses related to activities undertaken for the host communities’ benefits. This effort will be supported by UNHCR’s new RBM system (see also the answer provided to recommendation 77 of 2018 for more details on the roll-out of the new RBM system).
2019	189	The Board recommends that UNHCR establish a control mechanism to ensure that country offices monitor the implementation of partnership agreements as agreed in the monitoring schedule and in a timely manner.	4 <sup>th</sup> quarter 2021	DSPR (IMAS)	The newly established regional structures and capacities in the field of programme, project control, monitoring and risk management will contribute to strengthening the adherence to the monitoring schedules. UNHCR is currently designing a system that would improve project management and oversight. UNHCR would include in the functionality of the system the controls that are necessary to address this recommendation. Until this system is completed, DSPR will continue to work with the regional bureaux and country operations to ensure compliance through establishing a community of practice for monitoring the implementation of partnership agreements and to share best practices, updates and requirements for the diligent management of such agreements.

2019	194	The Board recommends that UNHCR develop an aggregate risk-based project monitoring template that summarizes and prioritizes the monitoring approach for all partnership agreements in a given country operation and in the region under the purview of a given bureau.	4 <sup>th</sup> quarter 2022	DSPR (IMAS)	A project monitoring and oversight system is under development. This will greatly reduce UNHCR's current dependency on paper-based tools, including the current risk-based monitoring tools. UNHCR is actively seeking to incorporate in this new online system an aggregate risk-based project monitoring template.
2019	201	The Board recommends that UNHCR headquarters and/or regional bureaux monitor country operations to ensure that they entrust procurement for a value of more than \$100,000 only to partners with a valid pre-qualification for procurement status.	4 <sup>th</sup> quarter 2021	DSPR (IMAS)  DESS	UNHCR will work with the regional bureaux to ensure that necessary reporting functionality is available, in order to monitor procurement pre-qualification. Compliance monitoring will be strengthened through issuing relevant reports at mid-year and during the fourth quarter to share findings that could better inform the regional bureaux and the field in their monitoring process. In the longer term, DSPR will further seek to include a functionality in the Project Management and Oversight System (currently under development) and/or the United Nations Partner Portal that will enable easier monitoring of compliance in this area.
2019	213	The Board recommends that UNHCR review, in a combined exercise, the process of granting pre-qualification for procurement status to partners and the process for entrusting procurement to partners. UNHCR should ensure that the processes cover all main aspects of a procurement procedure and require the review of audit results and monitoring or verification observations in the area of partner procurement.	2nd quarter 2021	DSPR (IMAS)  DESS (Field Procurement Support Section)	DESS in collaboration with DSPR will review the process and a guidance note to identify the areas requiring further enhancements, including clear requirements for review of audit results/verification observations.
2019	216	<b>The Board recommends that UNHCR review the templates for entrusting procurement to implementing partners in order to ensure a meaningful analysis, a calculation of costs and a justified decision. This should include a calculation of costs when a partner is not exempted from value added tax.</b>	4 <sup>th</sup> quarter 2020	DSPR (IMAS)  DESS (Field Procurement Support Section)	DESS and DSPR will review the process and the templates with a focus on addressing the issues related to costs linked to the non-exemption from value added taxes.

2019	221	The Board recommends that, in order to ensure compliance with established rules, UNHCR define clear monitoring responsibilities at headquarters and/or the regional bureaux regarding the country-level process to entrust procurement to partners.	2 <sup>nd</sup> quarter 2021	DSPR (IMAS)  DESS (Field Procurement Support Section)	DSPR in collaboration with DESS will review the process to entrust procurement to partners, in order to enhance the analysis that country offices undertake to determine comparative advantages when entrusting procurement to partners. The templates will be enhanced to better facilitate the analysis undertaken and document the decisions taken at the local level.
2019	231	<b>The Board recommends that UNHCR analyse the weaknesses in the selection and/or definition of impact indicators, outputs and performance indicators, and explore options for better supporting country operations in preparing partnership agreements.</b>	4 <sup>th</sup> quarter 2021	DSPR (IMAS)	In the short-term, UNHCR will work to identify immediate needs for capacity enhancement in field operations and will organize training sessions to refresh knowledge about the requirements for preparing and managing partnership agreements in relation to the application of the current results chain. With the renewed results framework (under the RBM project), scheduled to become operational as of 2022, the capacity of country operations to manage projects will be enhanced through different features of the new framework. The new user-defined results chain will allow for a better description of the desired results (impacts and outcomes), planned deliverables, their contribution towards the changes (outputs) and required resources to deliver the results. Moreover, colleagues in the field will be provided with training opportunities in relation to the requirements of the new results framework and its application. UNHCR will ensure that the training includes necessary links to enhance field capacity in the preparation and management of partnership agreements, aiming to achieve increased consistency across country operations.
2019	238	The Board recommends that UNHCR develop a plan for the ongoing implementation and extension of multi-year partnership agreements (including a financial target) for the years ahead. This should include links to budget cycles, monitoring and auditing.	2nd quarter 2021	DSPR (IMAS)	DSPR will undertake a review of current templates for multi-year partnership agreement amendments in 2020 to ensure that the ongoing implementation and the extension of multi-year partnership agreements include a financial target, and for the years ahead, link to budget cycles, monitoring and auditing.
2019	240	The Board recommends that UNHCR provide templates for multi-year partnership agreement amendments to continue the agreement into the second year. Such templates should provide for necessary information such as budget information and updated instalment plans in a concise format.	2nd quarter 2021	DSPR (IMAS)	DSPR will undertake a review of current templates for multi-year partnership agreement amendments in 2020 to ensure that they continue the agreement in the second year, including information such as budget information and updated instalment plans.



2019	244	The Board recommends that UNHCR expedite the roll-out of the CashAssist management tool to ensure streamlined documentation, monitoring and reconciliations in the cash assistance process.	4th quarter 2020	DRS (GCO)	UNHCR has developed remote training to be able to continue the roll-out of CashAssist. In addition, plans have been made with the regional bureaux for the roll-out in the countries, as well as a plan for the joint roll-out of Cash Assist with the upgrade to proGres v4. With the current restrictions due to the pandemic, the roll-out of proGres v4 may be faced with some delays.
2019	249	The Board recommends that UNHCR specify the procedures for the procurement of financial services when participating in common cash facilities involving commingled cash pools. The procedures should also provide for a periodic review to confirm that the financial service provider has the capabilities to administer the programme and to meet UNHCR-specific requirements.	1 <sup>st</sup> quarter 2021	DFAM (TCS)	UNHCR has already developed a cash-based interventions (CBI) procurement guidance and various templates to be used in the process of procuring financial services, which also cover the aspects related to common cash facility (CCF) joint tendering. Moreover, UNHCR will further strengthen the due diligence and monitoring of capabilities of the financial service sector with a macro and micro assessment, which will be then reflected in the CBI procurement procedures for CCF. UNHCR will validate that the selected service provider applies an integrated advanced payment technology to ensure the separation of funds, full traceability, reconciliations and accountability at the individual transactional level.
2019	257	<b>The Board recommends that UNHCR simplify the budget process for global fleet management and comply with the instruction and global fleet central funding element according to which rental- and sales-generated revenues should be made available to the self-sustained global fleet management fund. Until this budget process has been simplified, the unallocated income from the global fleet should be explicitly and transparently identified and traced for monitoring purposes and then allocated to the global fleet budget as deemed appropriate.</b>	2 <sup>nd</sup> quarter 2021	DFAM (Global Mobility and Infrastructure Service)  DSPR (ARBAS)  DFAM (AFS)	UNHCR will strengthen its procedures to achieve a better tracing of the income generated by global fleet management and will explore ways to allocate funds back to the global fleet in a more efficient manner.
2019	264	The Board recommends that UNHCR support operations in their needs assessment for new vehicles in accordance with applicable administrative instructions.	1 <sup>st</sup> quarter 2021	DFAM (Global Mobility and Infrastructure Service)	UNHCR will review the needs assessment methodology currently described in the internal instructions and procedures and will take actions to clarify the necessary steps for the country operations in order to better support them in establishing their needs. Furthermore, webinars for operations on how to use the new method for fleet planning are scheduled to start in September 2020.

2019	265	The Board recommends that UNHCR encourage operations to provide information on mileage in Fleet Wave since global fleet management intended to use mileage as a criterion for disposal. If the system is not set up for that functionality, it should be adjusted accordingly.	4 <sup>th</sup> quarter 2020	DFAM (Global Mobility and Infrastructure Service)	The system already includes a column on mileage that requires manual data entry by field operations from odometer reading. The requirement to regularly record the mileage is stated in the year-end instructions but could benefit from further reinforcing. UNHCR will further explore ways in which to increase compliance with this requirement.
2019	266	<b>The Board recommends that UNHCR take measures to establish a meaningful overall procurement plan for light vehicles based on operations' needs assessments and disposal plans.</b>	4 <sup>th</sup> quarter 2021	DFAM (Global Mobility and Infrastructure Service)	UNHCR will explore measures to implement a comprehensive vehicle procurement plan, based on consideration of the vehicle needs of the operations, as validated by the regional bureaux, as well as the number of vehicles to be disposed of within the same period.
2019	272	The Board recommends that UNHCR define a reasonable level of capacity to optimize the average vehicle storage duration. UNHCR should consider lessons learned for all models before ordering new vehicles so as to avoid storage durations of more than 12 months.	1 <sup>st</sup> quarter 2021	DFAM (Global Mobility and Infrastructure Service)	UNHCR will further discuss this matter internally in order to identify the optimal stock/pipeline size after having taken into account the need to guarantee to the operations a specific delivery time.
2019	274	The Board recommends that UNHCR consider including vehicles that are on stock for more than 12 months in the year-end impairment exercise.	1 <sup>st</sup> quarter 2021	DFAM (Global Mobility and Infrastructure Service)  DFAM (AFS)	This recommendation is not accepted as UNHCR's historical experience shows that it recovers more than the net book value when the vehicles are sold, supporting that the vehicles do not need to be impaired. To that end, reflecting the requirements of IPSAS 17, a change is being considered to initiate depreciation by default for all property, plant and equipment (PPE) assets when they enter under UNHCR's control. This default is under the (rebuttable) assumption that all such PPE assets are technically available for use, even when stored in a central location pending deployment. Under such a revised policy interpretation, if implemented, vehicle depreciation would, by default, commence earlier than is currently the case.
2019	279	The Board recommends that UNHCR capitalize expenses on accessories and their installation.	1 <sup>st</sup> quarter 2021	DFAM (Global Mobility and Infrastructure Service)  DFAM (AFS)	The costs of accessories and related installation costs, if deemed material, will be capitalized using a standard cost approach in the 2020 financial statements.

2019	283	The Board recommends that UNHCR take steps to capture the mileage of the fleet together with the age of the vehicles as a basis for the disposal decision.	1 <sup>st</sup> quarter 2021	DFAM (Global Mobility and Infrastructure Service)	UNHCR will firstly assess whether the existing criteria for disposal continue to be valid. Initial feedback collected thus far from operations shows that the threshold of 150,000 kilometres for light vehicles may no longer be the most appropriate. Following conclusions of this review, UNHCR will explore ways to better capture mileage in the system if it is concluded that this is still necessary.
2019	291	The Board recommends that UNHCR ensure that disbursement agreements are signed in a timely manner. Annex A, as an integral part of the disbursement agreement, should be amended if amendments are required during the year. Furthermore, UNHCR should review and revise the June 1998 agreement with the United Nations Office for Project Services (UNOPS).	4 <sup>th</sup> quarter 2021	DHR (APRS)  DFAM (AFS)	UNHCR has started discussions with UNOPS to review and revise the 1998 agreement with a view to ensuring that it is “fit for purpose” for the new human resources systems. As part of these discussions, the administration of the arrangements, as reflected in the disbursement agreements, will also be reviewed.
2019	297	<b>The Board recommends that UNHCR establish compliance controls to ensure that its staff enters reliable data in MSRP for reporting and monitoring.</b>	4 <sup>th</sup> quarter 2021	DHR (APRS)  DFAM (AFS)	UNHCR will examine the process as part of the overall review of the arrangements with UNOPS. UNHCR has started discussions with UNOPS to review and revise the June 1998 agreement between the two entities with a view to ensuring that it is “fit for purpose” for the new human resources systems. As part of these discussions, the administration of the arrangements (as reflected in the disbursement agreements) will also be reviewed.
2019	302	<b>The Board recommends that UNHCR take measures to ensure regular monitoring and follow-up of the budget committed for UNOPS; in particular, UNHCR should review the amount of the committed budget during the year and release the remaining reserved balances once the UNOPS invoices have been settled.</b>	4 <sup>th</sup> quarter 2021	DHR (APRS)  DFAM (AFS)	As part of the discussions on the future administration of UNOPS disbursement agreements, UNHCR will propose new financial procedures to UNOPS, with the aim of achieving more efficient and regular monitoring and follow-up of the budget committed for UNOPS.
2019	306	The Board recommends that UNHCR, in consultation with UNOPS, develop procedures to improve payment through advanced funding in order to reduce the outlay and increase the benefit.	4 <sup>th</sup> quarter 2020	DHR (APRS)  DFAM (AFS)	UNHCR has started discussions with UNOPS regarding the management of advanced funding in line with the exchange of letters signed between UNOPS and UNHCR.
2019	311	The Board recommends that UNHCR establish comprehensive controls to prevent inconsistency of data on contractors engaged through UNOPS.	4 <sup>th</sup> quarter 2021	DHR (APRS) DFAM (AFS)	UNHCR is developing an end-to-end administrative process to manage all personnel, including UNOPS-administered individual contractor agreements (ICAs). This will therefore address the need for consistent ICA data.

2019	316	<b>The Board recommends that UNHCR define more clearly under what circumstances the use of UNOPS contractors is considered to be reasonable and necessary for its operations. Valid operational reasons should be defined in the framework by given examples in order to ensure the appropriate use of individual contractor agreements under UNOPS.</b>	3 <sup>rd</sup> quarter 2020	DHR (APRS)	UNHCR is introducing a feasibility analysis mechanism in its administrative instructions on affiliate workforce, scheduled for issuance in the third quarter of 2020. The feasibility analysis questionnaire facilitates the documentation and elaboration on the justification to use an ICA.
2019	321	The Board recommends that UNHCR regularly monitor the ratio of its regular staff to its affiliate workforce.	3 <sup>rd</sup> quarter 2020	DHR (APRS)	UNHCR is issuing an administrative instruction on affiliate workforce which includes guidance on the ratio between its regular staff and affiliate workforce.
2019	331	The Board recommends that UNHCR review the proGres v4 deployment strategy and adapt the deployment plan accordingly.	4 <sup>th</sup> quarter 2020	EO/GDS	UNHCR will review and adapt the proGres v4 deployment strategy, taking into account the new operational and organizational environment, including the COVID-19 situation, the transformation process of UNHCR, the regionalization process and the significant downsizing of the proGres v4 deployment team in headquarters.
2019	342	<b>The Board recommends that UNHCR elaborate further the provisional guidance and finalize this as mandatory guideline for decommissioning proGres v3, integrating the decommissioning guidance timeline.</b>	4 <sup>th</sup> quarter 2020	EO/GDS	UNHCR will draft an administrative instruction to be circulated to all data controllers of proGres v4 sites. This instruction will set forth the mandatory guidelines and timelines for decommissioning proGres v3.
2019	343	<b>The Board recommends that the representatives of country operations each confirm to the regional bureaux and headquarters with their signatures the decommissioning of proGres v3.</b>	4 <sup>th</sup> quarter 2020	EO/GDS	UNHCR has already implemented a tracking mechanism to enable data controllers to electronically confirm proGres v3 decommissioning. The technical implementation will be covered in the proposed administrative instruction mentioned in the response to the recommendation above relating to paragraph 342 of the report. Completion of the confirmation process will still be contingent on the decommissioning timeline.
2019	353	<b>The Board recommends that the UNHCR data protection policy require the designation of data controllers at the global and regional levels.</b>	4 <sup>th</sup> quarter 2020	EO/GDS, DIP, LAS	UNHCR will include in the global data protection policy and related administrative instructions presently under development a requirement for the designation of data controllers at the global and regional levels.
2019	360	<b>The Board recommends that UNHCR carry out a data protection impact assessments at an early stage to ensure that the results can be taken into account when planning and designing new ICT systems and enhancing major features of prevailing ICT systems and systems interoperability for the processing of personal data.</b>	4 <sup>th</sup> quarter 2020	EO/GDS/DIP	UNHCR will ensure that the costing and implementation of data protection impact assessments (DPIA) are procedurally embedded in the ICT development project management lifecycle, whether performed centrally at headquarters or at the regional or local/field levels. The PRIMES (UNHCR's Population Registration and Identity Management Eco-System) Steering Committee has approved the creation of a PRIMES Analysis Group that will extend oversight of local development initiatives and interoperability requests. Standard operating procedures

					will be introduced to enforce the principle of privacy-by-design and will include DPIAs as a step in the application delivery process. In addition, a complete regional bureaux/field outreach is envisaged to ensure that the Data, Identity Management and Analysis (DIMA) Units map existing systems containing personal data on persons of concern, which would require DPIAs to be undertaken.
2019	367	The Board recommends that UNHCR embed cooperation between the Division of Information Systems and Telecommunications and the Data Protection Officer in relevant current and new ICT project guidelines and administrative instructions in areas of personal data processing.	4 <sup>th</sup> quarter 2021	EO/GDS, DIST	DIST has included the Data Protection Officer (DPO) in the Steering Committee of the Cybersecurity Transformation Programme (CTP), which allows the DPO to ensure that data protection is and remains embedded in the work of the CTP team. Concrete results are the involvement of the Security Operations Centre in the identification of personal data breaches and the secure file sharing project. Future measures in the area of information security, including the issuance of administrative instructions and guidance documents will ensure that DIST and the DPO duly consult and cooperate in key areas of overlap between cybersecurity and the security of personal data of persons of concern to UNHCR.
2019	374	The Board recommends that UNHCR ensure that data controllers keep the Data Protection Officer fully informed of any data transfer agreement and data protection impact assessment carried out under their responsibility.	1 <sup>st</sup> quarter 2021	GDS	UNHCR will disseminate internal instructions to outline formal requirements related to the review and clearance of data sharing agreements, as well as maintaining an inventory of, reporting regularly on and monitoring the completed data transfer agreements and data protection impact assessments.

Financial Period first mentioned	Para.	UN Board of Auditors' recommendations (A/74/5/Add.6 for 2018, A/73/5/Add.6 for 2017)	Estimated completion date per A/AC.96/1190/Add1. (ExCom 2019)	Revised estimated time for completion per UNHCR	Division/ Service leading the process	Actions intended to be taken to address the recommendation
<b>Recommendations outstanding from prior years</b>						
2018	20	<p><b>The Board recommends that the Office of the United Nations High Commissioner for Refugees (UNHCR) revise the presentation and disclosure of net assets in the financial statements, ensuring that fund accounting information is used only in so far as to supplement applicable IPSAS requirements.</b></p> <p><i>BoA Assessment (June 2020)</i>  <i>UNHCR does not concur with the recommendation and has not taken any steps to implement the recommendation. The Board maintains its position that the presentation and disclosure of net assets in the financial statements need to be revised to ensure compliance with the IPSAS nomenclature of net assets. The recommendation has not been implemented.</i></p>	N/A	N/A	DFAM (AFS)	UNHCR did not concur with the recommendation. It will instead consider revising the net asset presentation once the new standard on revenue recognition is revised. A suite of three new exposure drafts covering revenue recognition and transfer expenses was issued by the IPSAS Board for comment in February 2020. UNHCR is currently reviewing the implications of these exposure drafts for financial reporting.
2018	45	<p>The Board furthermore recommends that UNHCR review the item master data on a regular basis. Items that have not been selected for a longer period should be set to “discontinue”. The standard unit prices should be updated periodically. Items in the item master data should be automatically flagged for review of actual pricing and accuracy after a defined period (e.g. five years).</p> <p><i>BoA Assessment (June 2020)</i>  <i>The standard price is an orientation and necessary upon the creation of an item to determine if the item has to be categorized as serially tracked items or property, plant and equipment. Nevertheless, UNHCR is reviewing the standard price and amends it if necessary. This exercise is ongoing. The Board considers the recommendation as under implementation.</i></p>	1 <sup>st</sup> quarter 2020	3 <sup>rd</sup> quarter 2020	DESS	The standard unit price of an item in MSRP is only an orientation for the item creation. Nevertheless, these prices are being reviewed as part of the current review of the item master list. This review will be coordinated between the relevant divisions. UNHCR is aiming to complete this review by the end of the third quarter of 2020.

2018	50	<p><b>The Board recommends that UNHCR establish a consistent accounting process and guidance for items that are procured for direct transfer of ownership to other entities especially for cases that do not refer to the implementation of a specific programme. UNHCR should flag these items in the MSRP system and disclose expenses resulting from such transfers separately in the notes to the financial statements.</b></p> <p><i>BoA Assessment (June 2020)</i> The Board acknowledges that UNHCR is considering several options to implement the recommendation. The Board expects UNHCR to notify the Board of these options and their assessment in due course and considers the recommendation as under implementation.</p>	4th quarter 2019	4th quarter 2020	DFAM (AFS)	The business requirement to implement a system functionality for the identification of procurement for transfer to partners was endorsed internally in June 2020 and will be implemented before the end of 2020.
2018	64	<p><b>The Board recommends that UNHCR ensure well-coordinated accountabilities, authorities and reporting lines for managers in the newly created regional and headquarters structures. The reporting lines, accountabilities and authorities should be integrated into the current structures of UNHCR and provide for the necessary coordination and monitoring at headquarters.</b></p> <p><i>BoA Assessment (June 2020)</i> The Board acknowledges that UNHCR is working on this recommendation. The Board has included an interim status assessment in the present report (see chap. II, para. 105) and considers the recommendation to be under implementation.</p>	2 <sup>nd</sup> quarter 2020	2 <sup>nd</sup> quarter 2021	Executive Office (TCS)	The actions described above in UNHCR's responses to recommendations 126, 135 and 141 of the 2019 report of the United Nations Board of Auditors will also address this recommendation.
2018	77	<p><b>The Board recommends that UNHCR use the new results-based management tool to present the link between input, outcome and results, including the outputs delivered by implementing partners, and facilitate alignment of country operation plans with inter-agency and multi-partner processes.</b></p>	4 <sup>th</sup> quarter 2021	4 <sup>th</sup> quarter 2021	DSPR (RBM team)	The new results-based management approaches and the results structure (impact, outcome and output) include a functionality to disaggregate output-level indicator information by implementors (UNHCR offices as well as project partners) in order to facilitate better linking of budget/expenditure information to the results, by

		<p><i>BoA Assessment (June 2020)</i> The Board acknowledges the steps taken by UNHCR and the progress made. UNHCR is still working on this recommendation. Therefore, the Board considers it to be under implementation.</p>				<p>implementor. The future multi-year strategic planning model to be adopted by UNHCR will allow country operations to choose which strategic cycle they wish to follow. Furthermore, the design of the new results framework takes into consideration UNHCR's engagement in various interagency pro-cesses, including the humanitarian response plans (HRPs) as well as the refugee response plans (RRPs). The timeframe for the rollout of the new results-based management system remains early 2021. The information related to the 2022 country plans (some of which will be multi-year strategies) will be available in the new RBM platform as of the second half of 2021.</p>
2018	99	<p>The Board recommends that UNHCR implement additional control mechanisms in the newly changed organization structure that compensate for the increased capitalization thresholds.</p> <p><i>BoA Assessment (June 2020)</i> The Board took note of the revised administrative instruction on serially tracked items. The Board holds that the "likely" count of buildings as part of the physical verification exercise of serially tracked items does not address the rationale of the recommendation. The Board recommended additional control mechanisms to ensure oversight at headquarters/regional bureaux over the accumulated amount of internally constructed assets and temporary buildings. The items below the threshold will be expensed and thus will not be visible in the asset register of country operations. Therefore, the Board recommended additional control measures that ensure oversight of the number and volume of procured items above \$10,000.</p> <p>The Board also noted that serially tracked items are not part of the revised country financial reports generated by the Power BI application. In the view of the Board,</p>	4 <sup>th</sup> quarter 2019	N/A	DFAM (AFS)	<p>The buildings which are now not capitalized due to the increased thresholds are considered serially tracked items. Therefore, despite lack of capitalization, they are still tracked. The revised administrative instruction on serially tracked items requires regular physical counts covering at a minimum 80 per cent of the original cost or value at acquisition of all serially tracked items in each country operation, regional bureau or headquarters location over a two-year cycle. Furthermore, it requires each serially tracked item to be selected for verification at least once during its useful life. Considering that buildings are typically the more valuable of serially tracked items, and since the coverage requirements of the revised administrative instruction provide an incentive for operations to select higher-value items to achieve coverage efficiently, buildings tracked as serially tracked items are likely to be regularly counted. Considering the fixed nature of buildings, UNHCR believes that this bi-yearly verification cycle provides a sufficient control mechanism.</p>



		<p><i>it could have been a measure to address the recommendation by including, for example, an oversight sheet of newly added serially tracked items above \$10,000, namely buildings and self-constructed assets, in the monthly country financial reports.</i></p> <p><i>The Board considers the recommendation as not implemented.</i></p>				
2018	141	<p>The Board recommends that UNHCR develop and maintain an overview of the specific (value-added tax) VAT exemption procedures and formalities, applicable VAT rates, the deliveries and services concerned, due dates and thresholds for each country operation. UNHCR should carry out periodical analytical reviews of key VAT figures.</p> <p><b>BoA Assessment (June 2020)</b> <i>As required under the revised administrative instruction (UNHCR/AI/2018/12/Rev.1 (draft)), UNHCR has started to collect more precise information on VAT procedures in the respective country operations. The overview and analytical reviews remain under implementation.</i></p>	1 <sup>st</sup> quarter 2020	4 <sup>th</sup> quarter 2020	DFAM (AFS)	UNHCR compiled the 2019 VAT questionnaires in order to capture additional country-specific information on VAT and to reflect changing circumstances. UNHCR already uses this compiled information to maintain an overview of the country-specific VAT exemption procedures. UNHCR is in the process of preparing a template for an expense analysis in Power BI, using the VAT data collected through the VAT questionnaires, in order to facilitate operational and financial reporting.
2018	147	<p><b>The Board recommends that UNHCR enhance its variance analysis of salaries and employee benefits to carry out the controls required in the financial control matrix.</b></p> <p><b>BoA Assessment (June 2020)</b> <i>The Board noted that good progress has been made. UNHCR prepares an analysis of figures in the month-end payroll process. The Board holds that one last step is needed to fulfil the requirements of the recommendation: an aggregated summary of detailed figures should be added to the analysis. It should summarize the result of the analysis and highlight major variances that, in aggregate, have a quantifiable impact on the variance of the salaries and employee benefit expenses in the financial statements.</i></p>	4 <sup>th</sup> quarter 2019	4 <sup>th</sup> quarter 2020	DHR (GPS)	UNHCR has introduced a separate analysis for each of the main salary earning elements (gross salary, post adjustment, dependency allowance and pension contribution) in the month-end payroll procedures to analyse fluctuations of salaries and employee benefits. UNHCR is going to include in its analysis the aggregated summary of salary payments to staff and will use graphs to visualize major variances.

		<i>The Board considers the recommendation to be under implementation.</i>				
2018	156	<p><b>The Board recommends that UNHCR document the regular run of human resources monitoring reports in a log tracking file. The reports with results should be uploaded to the electronic document management system (eSafe). UNHCR should document the review in a separate column of the MSRP human resources reports and take appropriate (corrective) action, if necessary. The number of automated human resources reports should be increased.</b></p> <p><i>BoA Assessment (June 2020)</i> <i>The Board acknowledges that UNHCR is working on this recommendation. Therefore, the Board considers it to be under implementation.</i></p>	4 <sup>th</sup> quarter 2019	2 <sup>nd</sup> quarter 2021	DHR (HRSS)	UNHCR assessed that it was not feasible to implement a centralized tracking and recording in a separate column of corrective actions to be taken by almost 400 human resources (HR) administrative staff at different geographical locations world-wide. UNHCR opted to explore alternative solutions to have a good number of these entries automated to ensure compliance with the HR data entry. In this connection, a working group was established in September 2019 with the task of reviewing the list of HR reports and to recommend changes as well as to advise on the use of robotic process automation in light of the limited possibilities for enhancement of the current system. Additionally, and more importantly, UNHCR is scheduled to move over to a more robust cloud-based ERP system, which is expected to enhance data entry, approval and audit processes.
2018	161	<p>The Board recommends that UNHCR examine the options for implementing an approval cycle for the review of the MSRP human resources reports in the MSRP human resources module to facilitate supervisory controls and their consistent documentation.</p> <p><i>BoA Assessment (June 2020)</i> <i>Since UNHCR plans to select a new enterprise resource planning system provider at the end of 2020 and to fully implement the new system in 2021 (or 2022, taking an implementation cycle of 18 months into account), the Board understands that UNHCR does not consider customizing the current system for human resources management. The Board considers the recommendation to be under implementation.</i></p>	2 <sup>nd</sup> quarter 2020	4 <sup>th</sup> quarter 2022	DHR (HRSS)	Considering that UNHCR plans to change the current enterprise resource planning system for human resources, customizing for the recommended approval cycle is not currently considered, pending the outcome of the review focused on selecting the new system. UNHCR expects the new system to be fully implemented in 2022.

2018	226	<p>The Board recommends that UNHCR establish additional controls to perform overall reviews as well as sample checks and increase compliance with the implementing partner sections of the UNHCR manual through more accountability. This could be embedded in the new regional bureau structure through the future Regional Control Officers.</p> <p><i>BoA Assessment (June 2020)</i></p> <p><i>In a note for file, UNHCR explained: “the finalization of the receipt of signatures may take time afterwards due to the availability of the respective authorized signatories”.</i></p> <p><i>The Board holds that the practice of uploading project financial reports before their verification and approval signatures is not in line with the UNHCR manual.</i></p> <p><i>The Board holds that UNHCR should follow the process described in the UNHCR manual and upload project financial reports only upon signed approval. A process with digital signatures would be beneficial to the process. However, the Board is aware that this is rather a long-term solution.</i></p> <p><i>Overall reviews and spot checks at the bureau level are not yet fully established, as the offices are still in the process of being set up and bureau staff does not yet have access to the e-safe files at the country level. The recommendation is under implementation.</i></p>	4 <sup>th</sup> quarter 2020	4 <sup>th</sup> quarter 2020	DSPR (IMAS)	<p>Decentralization and regionalization has provided an opportunity for UNHCR to continue strengthening compliance with the requirements of the UNHCR manual and policies. UNHCR headquarters conducts an annual review of the quality of monitoring reports based on a representative sample of agreements and monitoring reports for UNHCR operations globally. The revised strengthened template for project financial reports also addresses some requirements of this recommendation. In addition, the regional bureaux will be conducting the overall review at the bureau level to provide timely feedback to the operations. The programme and project control functions in the regional bureaux will oversee these monitoring activities. DSPR and the regional bureaux will follow up with the field operations to emphasize the requirement for the reports received from partners to be uploaded only after the required signatures and approval dates have been secured.</p>
2018	235	<p><b>The Board recommends that UNHCR introduce further electronic processes, such as submission of partner financial reports from partners through the United Nations Partner Portal and electronic signature for the approval of partner financial reports to replace the current offline verification signatures where possible, in order to facilitate strengthened internal controls. When electronic signatures are implemented, UNHCR should ensure that the authorities are aligned with the delegation of authority plan.</b></p>	4 <sup>th</sup> quarter 2020	4 <sup>th</sup> quarter 2022	DSPR (IMAS)	<p>In the short-term, UNHCR has introduced measures that allow partners and UNHCR staff to sign the project financial reports (PFRs), the monitoring reports and verification reports electronically, according to the established delegation of authority plans. In an effort to address the shortcomings referred to by this recommendation, UNHCR is developing a project management and oversight system and is actively engaging with other United Nations entities to assess different options for suitable online tools that will help strengthen the current processes.</p>

		<p><i>BoA Assessment (June 2020)</i> The recommendation is under implementation, as the process of introducing digital systems takes a mid- to long-term approach.</p>				
2018	262	<p><b>The Board recommends that UNHCR strengthen the link of performance review and resource requirements to additional instalment payments and document the review accordingly when initiating the payment of additional instalments.</b></p> <p><i>BoA Assessment (June 2020)</i> The Board welcomes the changes introduced to the project financial report templates and holds that disbursements of instalments are conditional mainly on: (a) performance progress; and (b) cash flow and resource requirements for the following months. While changes have been made to the templates, the requirement to document the reasons for requesting payment when partners hold cash from previous instalments merely serves to assess whether funds are needed for liquidity reasons. The uptake and effect of links between performance and instalments cannot yet be observed. The Board therefore considers this recommendation under implementation.</p>	Implemented	4 <sup>th</sup> quarter 2020	DSPR (IMAS)	As of mid-July 2019, the format of the project financial reports (PFRs) has been amended to strengthen their link with the instalments to be paid to partners. The current templates of the PFRs will be further reviewed to assess the best way of establishing the links between the performance and instalments payment schedule.
2018	267	<p><b>The Board recommends that UNHCR transparently link transfers of ownership to project partnership agreements in cases where the recipient is an implementing partner. The transfer of ownership agreement and MSRP recordings should state the project partnership agreement identification symbol. The purpose of the transfer should be clearly defined and stipulated in the transfer of ownership agreements.</b></p> <p><i>BoA Assessment (June 2020)</i> UNHCR has implemented the first part of the recommendation, since the revised form shows the partnership agreement number. The second part of the</p>	3rd quarter 2019	3rd quarter 2021	DSPR (IMAS)	In November 2019, UNHCR changed the templates in MSRP for the transfer of ownership to ensure that the partnership agreement identification number is reflected and linked to the related transfer of ownership. UNHCR will assess the current templates to identify the most appropriate way to introduce a mandatory field where the purpose of the transfer shall also be inserted.

		<i>recommendation has not been implemented, since the reason for the transfer of ownership is not mentioned in the form. Therefore, the Board considers the recommendation as under implementation.</i>				
2018	299	<p><b>The Board recommends that UNHCR incorporate the results of the evaluation report in the next fleet strategy and assess the sequence and importance of the processes needed to be implemented and prioritize them accordingly.</b></p> <p><i>BoA Assessment (June 2020)</i> The new global fleet management strategy is designed rather to promote and advertise fleet management than to guide parties and establish a road map. The Board therefore considers this recommendation under implementation.</p>	Implemented	4 <sup>th</sup> quarter 2020	DFAM (Global Mobility and Infrastructure Service)	UNHCR developed a revised strategy covering the period 2019-2021. However, the Board considered that this document would benefit from additional content. UNHCR will update the strategy to take into consideration the recommendations made by the UN Business Innovation Group (BIG) as well as this outstanding audit recommendation. It is expected that the revised fleet strategy will be completed by the end of 2020.
2018	300	<p><b>The Board recommends that the field level should be obliged to record all operational and financial data in the analysis tools (FleetWave/vehicle tracking system) and that global fleet management staff have access to all databases and have the capacity to carry out analytical services and evaluate the data.</b></p> <p><i>BoA Assessment (June 2020)</i> UNHCR stated that the assessment was ongoing. The Board therefore considers this recommendation under implementation.</p>	4 <sup>th</sup> quarter 2020	4 <sup>th</sup> quarter 2020	DFAM (Global Mobility and Infrastructure Service)	Field operations are already obliged through the annual administrative instruction on year-end activities to enter FleetWave (FW) data regularly. In order to further simplify data entry by operations into FW, a mass upload format for fuel data has been created, while another update for a mass upload of maintenance and repair data is in progress.
2018	301	<p>The Board recommends that UNHCR consider a solution to integrate operational and cost data from commercially rented vehicles in the operational and cost analysis.</p> <p><i>BoA Assessment (June 2020)</i> The Board continues to encourage UNHCR to find ways to perform the analysis. The Board considers this recommendation under implementation.</p>	4 <sup>th</sup> quarter 2020	1 <sup>st</sup> quarter 2021	DFAM (Global Mobility and Infrastructure Service)	Building on the existing instruction which already makes reference to commercially rented vehicles or transportation services, UNHCR will take additional steps to enhance the guidance to field operations so as to better capture and monitor costs for commercially rented vehicles/transportation services.

2018	307	<p>The Board recommends that UNHCR should strengthen its justification and documentation for hiring individual contractors under the circumstances that the required capability is not available in UNHCR.</p> <p><i>BoA Assessment (June 2020)</i> The Board will follow up on the process and considers this recommendation under implementation.</p>	4 <sup>th</sup> quarter 2019	3 <sup>rd</sup> quarter 2020	DHR (APRS)	UNHCR will issue a new administrative instruction on the management of affiliate workforce in the third quarter of 2020. This instruction will emphasize the importance of workforce planning and will include requirements for documenting the justifications at the time of hiring an affiliate, including an individual contractor.
2018	310	<p>The Board recommends that UNHCR ensure the mandatory break in service of three full months is fulfilled in every case. Therefore, UNHCR should monitor the duration of contracts to comply with the applicable limits set.</p> <p><i>BoA Assessment (June 2020)</i> The Board will follow up on the process and considers this recommendation under implementation.</p>	4 <sup>th</sup> quarter 2019	3 <sup>rd</sup> quarter 2020	DHR (APRS)	Under the upcoming new administrative instruction on the management of the affiliate workforce, UNHCR is proposing to remove the provision for the mandatory break in service for individual contractors. The provision will be replaced by a maximum duration of individual contractor contracts, proposed to constitute five years. Leave entitlements and occupational safety and health principles will be applied to individual contractors and are proposed to be identical with the ones applied for the UNOPS workforce agreements modality.
2018	316	<p>The Board recommends that UNHCR provide clear guidance to divisions and field operations (hiring entities) to enhance the awareness of human resources clearance. UNHCR should amend the respective policies with regard to human resources clearance and ensure the involvement of the Affiliate Partnerships Unit in the clearance process.</p> <p><i>BoA Assessment (June 2020)</i> The Board will follow up on the process and considers this recommendation under implementation.</p>	4 <sup>th</sup> quarter 2019	3 <sup>rd</sup> quarter 2020	DHR (APRS)	UNHCR will issue a new administrative instruction on the management of the affiliate workforce in the third quarter of 2020 which will reemphasize the importance of the clearance process.
2018	317	<p>The Board also recommends that UNHCR establish tools that enable the processing of human resources clearance on an online basis.</p> <p><i>BoA Assessment (June 2020)</i></p>	4 <sup>th</sup> quarter 2020	4 <sup>th</sup> quarter 2022	DHR (APRS)	UNHCR is working towards identifying technical solutions for an automated process as part of the new enterprise resource planning system which is currently under consideration.



		<i>The Board will follow up on the process and considers this recommendation under implementation.</i>				
2018	324	<p><b>The Board recommends that UNHCR ensure that the entire contractor identification and selection process is independently verified or is based on an approval workflow process (as an integrated part of the MSRP module) in order to increase transparency and efficiency of the selection decision made by the hiring manager.</b></p> <p><i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i></p>	3 <sup>rd</sup> quarter 2020	4th quarter 2021	DHR (APRS)	UNHCR has rolled out to 18 locations a local recruitment module within MSRP that is used for hiring local staff. UNHCR is now assessing whether this module can also be used as an interim measure in hiring affiliate workforce, including individual contractors. In the longer-term, the recommendation will be fully addressed through the adoption of the new HR system that will replace MSRP. By using either the local recruitment module, in the short-term, or the new HR system, in the longer-term, UNHCR aims to integrate the hiring of individual contractors into better structured workflow processes dedicated to the hiring of personnel in MSRP or in the new ERP. Through this integration, the process of selecting individual contractors will be enhanced by the introduction of steps with segregated roles and responsibilities and independent approval in the system, resulting in increased transparency and consistency across the organisation, clearer delegation of authority and accountability, and centralized oversight.
2018	327	<p>The Board recommends that UNHCR pay particular attention to preparing specific job descriptions that enable the responsible officials to evaluate the performance of contractors. Therefore, UNHCR should review the existing performance classification as a component of the evaluation report and consider whether the evaluation report and template could be established in the MSRP module.</p> <p><i>BoA Assessment (June 2020)</i> <i>As part of the project entitled “Knowing our jobs and our people”, UNHCR conducted a standardization of job descriptions and job titles for its staff members. The Board considers it crucial that UNHCR standardize the</i></p>	4 <sup>th</sup> quarter 2019	4th quarter 2021	DHR (APRS)	A new, redesigned standard job description template will be distributed to all operations as part of the revised policy on individual contractors, which will give more clarity on what is required to be included in the job descriptions. Also, a decision has been made to include individual contractors in the online performance management process. UNHCR is currently assessing if the online performance management of contractors should be started using the performance platform of the currently-used MSRP, or whether it should be incorporated in the future HR system only.

		<i>job descriptions and job titles for affiliates. The Board therefore considers this recommendation under implementation.</i>				
2018	328	<p><b>The Board also recommends that UNHCR conduct an analysis to determine whether the assignment of contractors is the most cost-effective solution.</b></p> <p><i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i></p>	4 <sup>th</sup> quarter 2019	4 <sup>th</sup> quarter 2020	DHR (APRS)	As part of the consultations taking place during the development of the relevant administrative instruction, UNHCR concluded that a cost-benefit analysis for hiring contractors should rather be part of a broader feasibility analysis to be conducted at the hiring operation level. Within the framework of the upcoming new administrative instruction, a feasibility analysis template has been developed, and one of its components will be the cost of assigning affiliate workforce, including individual contractors.
2018	343	<p><b>The Board recommends that UNHCR establish mandatory UNHCR-wide minimum information security standards in an information and communications technology (ICT) governance framework as soon as possible.</b></p> <p><i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i></p>	4 <sup>th</sup> quarter 2019	4 <sup>th</sup> quarter 2020	DIST	UNHCR is working on issuing an administrative instruction on information security by the end of 2020.
2018	344	<p>The Board recommends that UNHCR establish a mandatory central clearance process to avoid the duplication of existing applications and establish a register for all applications developed in the field. Field offices should inform the Division of Information Systems and Telecommunications when they plan to develop additional applications.</p> <p><i>BoA Assessment (June 2020)</i> <i>UNHCR has not yet implemented the recommended clearance process. The Board will follow up on the process and considers this recommendation under implementation.</i></p>	1 <sup>st</sup> quarter 2020	4 <sup>th</sup> quarter 2020	DIST	At the planning stage, applications over defined thresholds, either planned centrally or locally, must be sent to the ICT Governance Board, of which DIST is a party, as per the existing administrative instructions in order to avoid duplication of systems. Regional ICT Officers are in communication with the DIST at headquarters to ensure that the requirement of submission to the ICT Governance Board is adhered to and to maintain an up-to-date inventory of locally developed applications and systems.
2018	345	<p><b>The Board recommends that UNHCR make additional funds available to implement and monitor</b></p>	4 <sup>th</sup> quarter 2021	4 <sup>th</sup> quarter 2021	DIST	Through the funds allocated to the cybersecurity transformation programme, UNHCR is



		<p><b>mandatory minimum information security standards in the field.</b></p> <p><i>BoA Assessment (June 2020)</i> <i>The Board considers the recommendation under implementation.</i></p>				<p>implementing good practices in information security in those areas where minimum security standards are not yet available.</p>
2018	356	<p>The Board recommends that UNHCR document primary and supporting assets for the information security risk assessment.</p> <p><i>BoA Assessment (June 2020)</i> <i>The ICT asset inventory provided encompasses only active hardware and does not reflect primary and supportive assets. Primary assets are core process/activities and information. Supporting assets are hardware, software, network, personnel, site, and structure. The recommendation remains under implementation.</i></p>	1 <sup>st</sup> quarter 2020	1 <sup>st</sup> quarter 2021	DIST	<p>The core ICT processes, activities and information, as well as hardware/infrastructure have been captured as primary or supporting assets in a new tool recently implemented (ServiceNow). Currently, UNHCR is in the process of grouping and labelling these assets based on their criticality.</p>
2018	365	<p><b>The Board recommends that UNHCR strengthen the position of the Chief Information Security Officer and increase interaction with top management. To secure the position of the Officer, the Board recommends that UNHCR redefine and describe the role and tasks of the Chief Information Security Officer in an overarching information security mandatory guideline that defines mandatory requirements, controls and responsibilities of all stakeholders. The mandatory guideline should also grant the Chief Information Security Officer a reporting line to a consultative and reporting body that includes membership by top management.</b></p> <p><i>BoA Assessment (June 2020)</i> <i>The job description delivered mentions that the Chief Information Security Officer has access to senior management. It remains unclear to which consulting and reporting body the Chief Information Security Officer has a direct reporting line. The Board will follow</i></p>	2 <sup>nd</sup> quarter 2020	4 <sup>th</sup> quarter 2020	DIST	<p>UNHCR is planning to establish an Information Security Council to involve more senior management in cybersecurity efforts. A Chief Information Security Officer (CISO) has been appointed, and this position is based in Geneva in the DIST and reporting to the Chief Information Officer. The role and tasks of the CISO will be described in the new information security instruction scheduled to be issued by year-end. The CISO will provide on a regular basis relevant reports related to information security to the Council.</p>

		<i>up on the process and considers this recommendation under implementation</i>				
2018	374	<p>The Board recommends that UNHCR plan to develop an overall data protection policy to include the protection of personal data of all UNHCR personnel.</p> <p><i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i></p>	2 <sup>nd</sup> quarter 2020	4 <sup>th</sup> quarter 2020	LAS DIP GDS	An advanced working draft of the global data protection policy and administrative instruction have been prepared following internal consultations throughout 2019 and 2020. The drafting process is informed by a detailed data mapping exercise which is now in an advanced stage, and by internal or external developments, including the United Nations Data Strategy adopted in April 2020, ongoing dialogue between the United Nations and external actors, as well as the regionalization process which has been implemented within UNHCR. The timeframe for finalization and consultation remains the fourth quarter of 2020.
2018	382	<p>The Board recommends that UNHCR review and update the Data Protection Officer's role and functions in such a way that the Officer is able to perform the tasks stated in the policy on the protection of personal data of persons of concern to UNHCR. The Board also recommends that as UNHCR develops its global data protection policy, it should ensure that accountability regarding protection of all personal data is addressed.</p> <p><i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i></p>	4 <sup>th</sup> quarter 2020	4 <sup>th</sup> quarter 2020	GDS	The UNHCR data transformation strategy for 2020-2025 makes a strong commitment to enable UNHCR to lead globally on data protection, security and data ethics. UNHCR is currently in the process of implementing the new strategy, which includes the transfer of the Senior Data Protection Officer from the Division of International Protection to the new Global Data Service. Since March 2020, the Senior Data Protection Officer has been supported by a Data Protection Officer and an Associate Data Protection Officer. Further updates of the Data Protection Officer's role and position are foreseen in the course of 2020 in the broader context of the setting-up of the Global Data Service, ongoing regionalization and decentralization (including a role of policy oversight for regional bureau protection services) and the ongoing headquarters review.
2018	387	<b>The Board takes note of the transfer of the Senior Data Protection Officer position to the Global Data Service. The Board is not yet able to assess whether the data protection officer will have appropriate</b>	4 <sup>th</sup> quarter 2019	3 <sup>rd</sup> quarter 2020	GDS	A transfer of the Senior Data Protection Officer position from DIP to the Global Data Service has taken place. The Head of the Global Data Service, in consultation with the Director of DIP and the

		<p><b>access to top management. The Board will follow up on the process and considers this recommendation under implementation.</b></p> <p><i>BoA Assessment (June 2020)</i> The Board takes notice of the transfer of the Senior Data Protection Officer position to the General Data Service. The Board is not yet able to assess whether the Data Protection Officer will have appropriate access to the top management. The Board will follow up on the process and considers this recommendation under implementation</p>				Data Protection Officer, will put in place the working structure and engagement needed to facilitate appropriate access of the Data Protection Officer to the Senior Executive Team. The target date for consultation and finalization of the structure is revised to the third quarter of 2020 to take account these developments.
2017	119	<p>The Board recommends that UNHCR develop more specific guidance on how to implement the corporate position on the United Nations sustainable development goals.</p> <p><i>BoA Assessment (June 2020)</i> The Board acknowledges that UNHCR is still working on this recommendation in conjunction with United Nations-wide guidance. Therefore, the Board considers it to be under implementation</p>	1 <sup>st</sup> quarter 2020	3 <sup>rd</sup> quarter 2020	DSPR (SPPS)	The operational guidance for the field operations concerning UNHCR's engagement with the United Nations sustainable development goals (SDGs) and the United Nations Sustainable Development Corporation Framework (UNSDCF) is being finalized and planned to be issued during the third quarter of 2020. The finalization of UNHCR's operational guidance was impacted by the changing timelines of the issuance by the United Nations of its UN-wide guidance on related sustainable development goals processes, which became available in May 2020.
2017	120	<p>The Board also recommends that UNHCR define reasonable targets for developing, implementing and managing engagement of country operations in the sustainable development goals so as to support an effective and coherent approach for UNHCR engagement in the goals in the field.</p> <p><i>BoA Assessment (June 2020)</i> The Board acknowledges that UNHCR is still working on this recommendation in conjunction with United Nations-wide guidance. Therefore, the Board considers it to be under implementation.</p>	1 <sup>st</sup> quarter 2020	4 <sup>th</sup> quarter 2021	DSPR (SPPS)	Parameters for UNHCR sustainable development goals engagement will be included in the guidance on SDG/UNSDCF, which is mentioned in relation to the recommendation in the paragraph 119 of the 2017 audit report mentioned above, stressing country contextualization, given the diverse contexts of UNHCR engagement. In the long run, UNHCR's contribution to the SDGs will be reported on through the new results framework, which includes corporate outcome areas that are mapped to the key SDGs in the context of UNHCR's mandate. Moreover, some of UNHCR's core indicators are an adaptation of SDG

						indicators, rephrased to be more relevant for persons of concern to UNHCR.
2017	172	<p><b>The Board recommends that UNHCR enhance compliance with its policy and standard operating procedures on individual consultants, ensure effective consultant contract management and consider centralizing some tasks of the hiring units to obtain a higher level of specialization.</b></p> <p><i>BoA Assessment (June 2020)</i> The new administrative instruction will become effective in June 2020. In the light of this ongoing process, the Board will keep the matter under review and considers this recommendation under implementation.</p>	4 <sup>th</sup> quarter 2020	3 <sup>rd</sup> quarter 2020	DHR (APRS)	Since January 2020, Senior Human Resources Partners have been operational in all regional bureaux and have assumed an oversight function with regards to affiliate contract management in order to ensure compliance with the policies. The upcoming administrative instruction on the management of the affiliate workforce will strengthen the role of the Senior Human Resources Partners by delegating more authorities to them in order to ensure increased efficiency in the management of affiliate contracts.
2017	181	<p><b>The Board recommends that UNHCR review its policy and the standard operating procedures for the use of individual consultants. During this process UNHCR should enhance the guidance on advertising requirements, the segregation of duties, waiver processes, processes to determine and negotiate consultant fees, documents supporting payment reconciliation and the file management process.</b></p> <p><i>BoA Assessment (June 2020)</i> UNHCR will issue an overarching administrative instruction on the use of its affiliate workforce. The instruction will outline principles for the effective and consistent management of all categories of the UNHCR affiliate workforce. UNHCR defines its affiliate workforce as consultants and contractors. In accordance with the ongoing review of the recruitment process of contractors, the Board will follow up on the process and considers this recommendation under implementation.</p>	4 <sup>th</sup> quarter 2019	3 <sup>rd</sup> quarter 2020	DHR (APRS)	While the administrative instruction on the use of affiliate workforce will address overarching issues relevant to all categories of affiliate workforce modalities, its annex I and II will be more specific to the use of consultants and individual contractors. Annex II of the newly developed instruction will address the items listed in this recommendation and will provide more clarity on the identified points.
2017	213	<p><b>The Board recommends that UNHCR assess how a more efficient management of core relief items in stock, which includes supplies of country operations,</b></p>	2 <sup>nd</sup> quarter 2020	2 <sup>nd</sup> quarter 2021	DESS	UNHCR recognizes that potential benefits can be achieved by managing its stock of core relief items at the corporate level. However, since

		<p>could be put in place. This assessment should address the question as to whether UNHCR might be seen as one organization with regard to “ownership” of its inventories.</p> <p><i>BoA Assessment (June 2020)</i> The Board will follow up on the process and considers this recommendation under implementation.</p>				<p>stocks of core relief items are currently managed by the respective country operations and decentralized management is an important element of the organizational structure, such a change would have to be carefully assessed together with the operations concerned, the regional bureaux and the Senior Management Team at headquarters. As a basis for such a discussion, DESS will draft a concept note, setting out a proposal of how the global management of core relief items inventories might be implemented as part of the ongoing regionalization, as well as the potential costs and benefits for the organization. Based on the concept note, deliberations will be conducted with all stakeholders concerned, including the regional bureaux and the relevant divisions.</p>
2017	214	<p>The Board further recommends that the Division of Emergency, Security and Supply review all UNHCR inventories on a periodic basis and, if the observations from these reviews permit it, advise regional bureaux and country operations on opportunities for an efficient stockpile management at the country level.</p> <p><i>BoA Assessment (June 2020)</i> The Board will follow up on the process and considers this recommendation under implementation.</p>	2 <sup>nd</sup> quarter 2020	2 <sup>nd</sup> quarter 2021	DESS	<p>This recommendation will be addressed through the actions taken in response to the recommendation in paragraph 213 of the 2017 audit report mentioned above.</p>
2017	222	<p>The Board recommends that UNHCR initiate an internal stakeholder process to assess how more efficient order placement and purchase planning could be put in place.</p> <p><i>BoA Assessment (June 2020)</i> The Board will follow up on the process and considers this recommendation under implementation.</p>	4 <sup>th</sup> quarter 2019	3 <sup>rd</sup> quarter 2020	DESS	<p>Revised processes and procedures for order placement and purchase planning are defined in the upcoming administrative instruction on procurement. The target date for publication of this instruction is the third quarter of 2020.</p>

2017	226	The Board recommends that UNHCR identify further opportunities for the consolidation of requirements, either at a regional or even a global level.  <i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i>	1 <sup>st</sup> quarter 2020	3 <sup>rd</sup> quarter 2020	DESS (PS)	Guidance on further opportunities for the consolidation of requirements will be included in the new upcoming administrative instruction on procurement and in the revised chapter on procurement (known as chapter 8) of the UNHCR manual. The target date for the publication of the new instruction is the third quarter of 2020 and it will be followed shortly by the revision of the relevant chapter in the UNHCR manual.
2017	229	The Board recommends that UNHCR expedite its revision of chapter 8 of the UNHCR manual in order for staff to gain access to consistent and reliable guidance on procurement procedures.  <i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i>	4 <sup>th</sup> quarter 2019	1 <sup>st</sup> quarter 2021	DESS	The revised chapter 8 of the UNHCR manual will be issued as soon as possible after the publication of the policy and the administrative instruction on procurement. The revised chapter 8 will serve the purpose of an overall repository for detailed guidance related to procurement and other supply-related matters.
2017	234	<b>The Board recommends that UNHCR include the remaining applications in the disaster recovery plan to increase their data security.</b>  <i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i>	4 <sup>th</sup> quarter 2020	4 <sup>th</sup> quarter 2020	DIST	UNHCR is in the process of adding the relevant applications in the cloud.
2017	235	As part of overall business continuity management, the Board further recommends that UNHCR establish an ICT disaster recovery guideline.  <i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i>	1 <sup>st</sup> quarter 2020	4 <sup>th</sup> quarter 2020	DIST	UNHCR is in the process of elaborating a disaster recovery guidance for the field offices.
2017	240	<b>The Board recommends that UNHCR implement comprehensive backup and disaster recovery guidelines in every country operation. The</b>	4 <sup>th</sup> quarter 2019	4 <sup>th</sup> quarter 2020	DIST, Regional Bureaux	While the field operations manual on information and communications technology is being drafted at the headquarters level, activities for backup and

		<p><b>guidelines should be embedded in the local business continuity management.</b></p> <p><i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i></p>				<p>disaster recovery are ongoing in the field. DIST has recently released a revised backup instruction that caters in particular for the migration from Windows 7 to Windows 10.</p>
2017	244	<p>The Board recommends that UNHCR review responses from the field to the checklist on ICT general computer controls for UNHCR field operations and that country operations take timely steps to address any significant weaknesses.</p> <p><i>BoA Assessment (June 2020)</i> <i>The Board will follow up on the process and considers this recommendation under implementation.</i></p>	1 <sup>st</sup> quarter 2020	3 <sup>rd</sup> quarter 2020	DIST, Regional Bureaux	<p>Two main subprocesses (security and backup and recovery) have been incorporated in the internal control self-certification questionnaire distributed to the field in 2019 as part of the compilation of the statement of internal control. Furthermore, the full ICT self-assessment questionnaire has been added to the site profile in Central ICT Management Tool and a dashboard is available for monitoring. The Board confirmed they will review this process in the next audit.</p>



**Abbreviation list of offices responsible for leading the implementation of recommendations mentioned in this matrix**

AFS	Accounts and Finance Service / DFAM
ARBAS	Annual Review and Budget Analysis Service / DSPR
APRS	Affiliate Partnerships and Recruitment Section / DHR
DESS	Division of Emergency, Security and Supply
DFAM	Division of Financial and Administrative Management
DHR	Division of Human Resources
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
GCO	Global Cash Operations (GCO) / DRS
GDS	Global Data Service
GPS	Global Payroll Section / DHR
HRSS	Human Resource Staff Services / DHR
IMAS	Implementation Management and Assurance Service / DSPR
OD & JE Unit	Organizational Design and Job Evaluation Unit / DHR
LAS	Legal Affairs Service
PS	Procurement Service / DESS
RBM	Results-based management project / DSPR
SAS	System Administration Section / DFAM
SPPS	Strategic and Programme Planning Service / DSPR
TCS	Treasury and Cash Service / DFAM