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Consideration of reports on the work of the Standing Committee
**Programme budgets, management, financial control
 and administrative oversight**

Financial statements for the year 2021 as contained in the Report of the Board of Auditors to the General Assembly on the audited financial statements of the voluntary funds administered by the United Nations High Commissioner for Refugees for the year ended December 2021

Report by the High Commissioner

Addendum

Key issues and measures taken in response to the Report of the Board of Auditors for 2021[*]

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[*] As per the decision contained in paragraph 19 of A/71/12/Add.1, this document is not subject to the standard submission pattern for official documents and is excluded from simultaneous distribution.

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I. Introduction

1.   This report provides an overview of the key findings of the United Nations Board of Auditors (the Board) from its audit of the financial statements of the voluntary funds administered by the Office of the United Nations High Commissioner for Refugees (UNHCR) for the year ended 31 December 2021,[1] as well as the measures taken or proposed by UNHCR in response to the key recommendations issued in 2021 and those outstanding from previous years.

2.   UNHCR prepared the financial statements for the year ended 31 December 2021 in accordance with the International Public Sector Accounting Standards (IPSAS). The audit was conducted primarily to enable the Board to form an opinion on the financial statements of UNHCR and included a general review of financial systems and internal controls, as well as a test examination of the accounting records and other supporting evidence to the extent that the Board considered it necessary to form an opinion on the financial statements. During the course of the audit, the Board physically visited UNHCR headquarters in Geneva and its Global Service Centre in Budapest. It also virtually examined two multi-country operations, based in Italy and Sweden.

3.   Following its examination, the Board concluded that the financial statements fairly presented, in all material aspects, the financial position, financial performance and cash flows of UNHCR for the year ended 31 December 2021, in accordance with IPSAS.

4.   As per United Nations financial regulation 7.5, the Board also reviewed UNHCR operations in order to observe the efficiency of the financial procedures, the accounting system, the internal financial controls and, in general, the administration and management of the organization.

5.   The Board reported key findings and issued 53 new recommendations in the following areas: (i) reform initiatives, which covered in particular decentralization and regionalization, the new results-based management approach and the business transformation programme, (ii) budget and finance, including procurement, (iii) cash assistance to beneficiaries, (iv) implementing partnership management, and (iv) human resources management.

6.   The Board noted that out of the 80 outstanding recommendations issued for 2020 and previous years, 56 recommendations (70 per cent) had been assessed as implemented or overtaken by events and closed, and 23 recommendations (29 per cent) were in the process of implementation at the time of the review. Of the latter, 10 recommendations relate to 2020, 11 to 2019 and 2 to 2018. The Board noted continued progress in implementing recommendations that were pending. Some recommendations under implementation relate to projects and initiatives that are still being rolled out or developed, such as the implementation of a new enterprise resource planning system.

7.   This document outlines the Board's key findings for 2021 and the measures that UNHCR plans to take to address them. The annex provides a list of the 14 new key recommendations issued in the 2021 audit report, as well as those key recommendations outstanding from prior years, together with the actions taken to implement them.

8.   A matrix containing additional information on measures taken by UNHCR and target dates estimated for the implementation of all 53 recommendations issued in 2021, as well as for the implementation of the 23 outstanding recommendations from previous years, will be made available at https://www.unhcr.org/standing-committee-meetings.html under documentation for the eighty-fifth meeting of the Standing Committee.

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[1]   See A/AC.96/1223

II. Key findings relating to the 2021 audit

A. Reform initiatives

9.   The Board made observations on the following reform initiatives: decentralization and regionalization, the new results-based management approach (COMPASS), and the business transformation programme.

1. Decentralization and regionalization

10.   The Board noted that UNHCR had not yet applied a systematic approach to comprehensively evaluate the impact of decentralization and regionalization on the organization. According to the Board, the development of a cost tracking mechanism and certain established performance indicators was a first step and should be further utilized and integrated in a comprehensive evaluation to determine the real and tangible benefits of the reform.

11.   Related to the accountability framework, the Board noted that UNHCR prepared separate documents detailing roles, accountabilities and authorities for the headquarters divisions and entities, as well as for the country offices and the regional bureaux. However, the Board found that, at the time of the audit, these documents were not yet aggregated into a comprehensive document to be officially promulgated as an accountability framework.

12.   The Board, therefore, recommended that UNHCR follow up on the results and costs of the decentralization and regionalization reform by completing a comprehensive evaluation to establish whether the intended results of the decentralization and regionalization had been achieved. It also recommended that UNHCR summarize existing documents into one formal accountability framework that defines roles, authorities and accountabilities in the organization.

13.   In response to the Board's recommendations, a comprehensive evaluation of the decentralization and regionalization reform has been included in the 2023-2024 work programme of the Evaluation Service. Furthermore, UNHCR will integrate roles, accountabilities and authorities, together with other normative guidance, into one framework that will constitute the formal accountability framework for the organization.

2. New results-based management system

14.   The Board concluded that the new results-based management approach and the intended strategic reorientation had not been fully incorporated by the operations. It saw the need for further communication of the intended reorientation and emphasis on the differences in the new approach to achieve the intended mind-shift of the operations in the scheduled period until 2024.

15.   The Board also found that the reporting functionalities in the new COMPASS tool had room for improvement. It concluded that the reports provided so far did not meet the expectations of the users and forced them to create self-tailored solutions.

16.   To address the observations related to the new results-based management approach and COMPASS tool, the Board recommended that UNHCR re-shape its guidance for users to ensure the intended reorientation of strategic planning and focus on the required mind-shift towards the intended added-value of the new approach, multi-year planning and practical implementation of COMPASS. The COMPASS tool should also be complemented with enhanced reporting functionalities based on the identified needs of the users.

17.   In response, UNHCR committed to continue improving its implementation of the full transformation envisioned through COMPASS, including the orientation toward multi-year strategic planning, and to continue developing and readjusting guidance in the upcoming programme handbook. UNHCR will further support country operations to strengthen the quality of their plans, including through additional training. It will also develop the reporting functionalities, including a business intelligence tool, that will allow both global and detailed COMPASS data analysis, as well as the creation of customized reports for specific needs.

3. Business transformation programme

18.   The Board found that the business transformation programme, with its large number of software projects, in conjunction with their interdependencies, posed a major challenge for UNHCR. These interdependencies and the connections via various interfaces could significantly delay the success of the business transformation programme. It also found that the sequence of go-live dates was critical with regard to the costs of the integration.

19.   The Board noted that the ceiling amount of a 2014 frame agreement, which UNHCR applied for new cloud-based information technology services in 2021, could have benefited from a more detailed update of specific services covered and the terms and conditions for ordering cloud services.

20.   The Board, therefore, recommended that UNHCR carefully review the interdependencies of upcoming projects in the business transformation programme to avoid additional, unnecessary integration and realignment costs, and that it expand the requirements for justifying the extension of frame agreements which were outdated in terms of content and age.

21.   UNHCR will continue to regularly review the budget performance of the business transformation programme and its various elements, including the go-live dates, as well as the interdependencies between systems. UNHCR has already put in place the practice of not extending frame agreements beyond five years. However, it should be recognized that there are situations in which extensions are well justified, such as with monopoly vendors where frame agreements tend to be consistently renewed.

B.   Budget and finance

22.   The Board took note of 9 cases in 2021 of contribution agreements negotiated at field level, which were not recorded in the correct financial years. It was of the opinion that, due to the regionalization and decentralization, country offices were involved to a larger extent in acquiring voluntary contributions locally. With this in mind, UNHCR should raise the awareness of country offices of their roles and responsibilities in the process of negotiating and accepting such contributions. The Board recommended that UNHCR incorporate an explicit confirmation request in the year-end closure reporting through which country operations that carry out local fundraising activities would be requested to confirm the existence or non-existence of donor contribution agreements and pledges signed at the local level. In response to the above observations, UNHCR will include an additional confirmation request, in respect of agreements signed at the local level, in the year-end closure instructions that are usually disseminated to field offices on an annual basis.

23.   The Board also found that the cash management and risk management guidelines do not include an assessment of the UNHCR financial risk environment and a structured determination of major areas that require risk mitigation. The guidelines do not comment on the currency risk exposure, nor do they contain explanations of suitable risk mitigation measures. Thus, the Board recommended that UNHCR update its financial risk management guidelines and specify therein how it assesses, monitors and mitigates the credit, liquidity and market risks. UNHCR committed, in response, to update holistically the strategy and guidelines relating to core treasury management (liquidity, foreign exchange and investments) and related treasury risk management and methodologies.

24.   The Board noted that UNHCR used an Excel-based self-assessment questionnaire to assemble the information that formed the basis for the statement of internal controls. It considered that this information could be complemented by the inclusion of some key performance indicators generated in an automated manner by the integrated systems. The Board recommended and UNHCR agreed that, in the course of implementing the new cloud-based system, UNHCR would design additional automated key performance indicators that could be objectively calculated based on data recorded in the new system and be used as a complement to other information available when generating the statement of internal control.

C.   Implementing partnership management

25.   The Board noted that UNHCR decided to release a subsequent instalment based on the project finance reports of its partner, even though the remaining unused balance of the previous instalment was greater than 50 per cent. It found that UNHCR did not consider the remaining unused balance of the previous instalments and did not draw conclusions or make comparisons to decide on the release of a further instalment. The Board indicated that the approval and transfer of a subsequent instalment, as requested by the partner, should be subject to a more diligent and deeper review in cases where the remaining unused balance exceeded 50 per cent of the previous instalment. The Board recommended that UNHCR strengthen the link between performance review and resource requirements on the one hand and additional instalment payments on the other hand, and that it document the review accordingly when initiating the payment of additional instalments. In response, UNHCR confirmed that the process of requesting instalments was intended to be automated within the new partner monitoring tool, PROMS. This will contribute to strengthening the link between performance review, financial verification and the release of new instalments.

26.   Furthermore, the Board identified several implementing partners which were tasked with raising funds and public awareness in support of the UNHCR mandate through, for example, social media campaigns and public events. It observed that they were not engaged in delivering direct support to persons of concern under a traditional partner agreements. The Board was, therefore, of the opinion that the corresponding expenses should be reclassified from the implementing partner expense line to a more suitable expense category. In response, UNHCR agreed to re-assess the accounting for expenses related to this type of agreement and to identify a different expense line where these could be more meaningfully reflected, consistent with IPSAS requirements.

D.   Cash assistance to beneficiaries

27.   The Board found different staffing capacities and volumes of cash-based intervention programmes in the country offices reviewed. It noted that there was no clear correlation between staffing capacities and the volume of cash-based programmes and recommended that UNHCR include benchmarks and parameters in its guidance to determine the minimum required staffing levels for cash-based intervention programmes.

28.   UNHCR plans to elaborate, in the revision of its handbook for designing field presences, information on the functions required at the field level for the implementation of cash-based intervention programmes. At the same time, it will continue using the International Civil Service Commission master standard methodology to determine the grades of the positions and when undertaking the evaluation and classification of job descriptions.

E.   Human resources management

29.   The Board reviewed the efforts of UNHCR to improve its workforce planning management and noted that the organization did not yet issue an overarching strategic workforce planning framework, as recommended in its 2021 report. In the Board's opinion, workforce planning is of limited value if it is not embedded in an organization-wide strategic workforce framework. Such a framework should include an overarching strategic approach, align budget restrictions with future staffing needs and prioritize strategic objectives across the organization so that UNHCR can make the best use of resources to accomplish its mandate.

30.   The Board identified that practical benchmark indicators to assist managers in human resource planning, monitoring and measurement purposes are still under development. In the view of the Board, such benchmark indicators could broadly guide UNHCR country operations to quantify staffing needs and make the staffing requirements among the operations comparable and more transparent.

31.   The Board, therefore, recommended that UNHCR establish an overarching strategy for workforce planning and outline therein how trends could be assessed. It further advised that

UNHCR consider the establishment of sample performance indicators that could be used for monitoring purposes and adapted to the staffing needs of each operation.

32.   In response, UNHCR has begun piloting its workforce planning approach in 2021 and 2022 for some key functions and offices, and plans to adjust and roll it out in 2023. This will inform and constitute an important element of the larger workforce planning framework. UNHCR will also explore ways to establish sample key performance indicators to help operations monitor the implementation of their human resources action plans.

III.   Conclusion

33.   UNHCR reiterates its commitment to addressing the recommendations made by the Board and to further improving procedures, systems and controls in order to mitigate the identified risks. The Board's findings and recommendations will help the organization prioritize its resources in those areas where it is most exposed to risk.

Annex

Key recommendations issued in 2021 or outstanding from prior years and the measures taken to address them

Recommendations (audit report year/paragraph number)	Measures to address the recommendations
Key recommendations issued in the 2021 audit report	
A. Reform initiatives	
2021/27 - The Board recommends that UNHCR follow-up on the impact and costs of the decentralization and regionalization reform through completing a comprehensive evaluation to establish if the intended results foreseen in the 2019 framework decisions on decentralization and regionalization have been achieved. (*paragraph 27 of the 2021 audit report*)	A comprehensive evaluation of the decentralization and regionalization reform is included in the 2023-2024 work programme of the Evaluation Service. As an interim stocktaking measure, a management advisory report commissioned by UNHCR with the United Nations Office of Internal Oversight Services was completed in October 2021.
2021/37 - The Board recommends that UNHCR summarize existing documents into one formal accountability framework that defines roles, authorities and accountabilities in the organization in a compulsory manner and that it include reporting lines and authorities. (*paragraph 37 of the 2021 audit report*)	UNHCR has revised the roles, accountabilities and authorities for country offices and regional bureaux that were originally issued in 2019. Furthermore, specific roles, accountabilities and authorities were developed for headquarters divisions and entities. Informed by the ongoing review of accountability frameworks conducted by the Joint Inspection Unit, UNHCR will integrate roles, accountabilities and authorities, as well as other normative guidance, into one framework that will constitute the formal accountability framework of the organization.
2021/74 - The Board recommends that UNHCR reshape its results-based management guidance to ensure the intended reorientation of strategic planning and set a focus on the required mind-shift towards the intended added value of the new approach, the multi-year planning and the practical implementation of COMPASS. (*paragraph 74 of the 2021 audit report*)	UNHCR has designed and started a multi-year process for the full transformation envisioned with COMPASS, including the orientation towards multi-year strategic planning. Several measures have been put in place such as staggered-roll out plans, improvements to streamline the guidance for 2022, improvements in the planning processes and further support to country operations to strengthen the quality of their plans, including enhanced training. Guidance will continue to be developed and readjusted based on feedback received in the first two years of implementation, with emphasis on processes and systems and with the aim to further encourage the operations to develop their strategies from a multi-year perspective. The guidance will be included in the programme handbook that is currently under development.
2021/85 - The Board recommends that UNHCR complement the COMPASS tool with enhanced reporting functionalities based on the identified needs of the users. (*paragraph 85 of the 2021 audit report*)	UNHCR is developing reporting functionalities which includes a business intelligence tool that will allow both global and detailed COMPASS data analysis, as well as the creation of custom connected reports for specific needs. It is expected to be available from early 2023.
2021/136 - The Board recommends that UNHCR carefully review the interdependencies of upcoming projects and intended go-live dates to avoid additional, unnecessary integration and realignment costs and that it report on the cost efficiency to its	The budget performance of the business transformation programme and other various elements, including monitoring of costs and the go-live dates, are reviewed during monthly project management meetings and those of the Project Executive Committee. UNHCR will

governing bodies in case of further delays and changes. (*paragraph 136 of the 2021 audit report*)	continue to undertake regular reviews of the go-live dates, as well as interdependencies between systems, and will report on any significant deviations.
2021/173 - The Board recommends that UNHCR ensure that the requirements of the Committee on Contracts for up-front and complete supporting documentation are fulfilled in cases of extension of frame agreements that are outdated in terms of content or age when procuring additional services without going through tendering. (*paragraph 173 of the 2021 audit report*)	UNHCR has put in place the practice whereby frame agreements are not extended beyond five years. However, there are situations in which extensions are justified, such as when using monopoly vendors where frame agreements tend to be consistently renewed.
B. Budget and finance	
2021/224 - The Board recommends that UNHCR incorporate an explicit confirmation request in the year-end closure reporting by which the private sector partnership offices that carry out local fundraising are requested to confirm to the Division of External Relations the existence or non-existence of donor contribution agreements and pledges signed at the local level. (*paragraph 224 of the 2021 audit report*)	UNHCR will include an additional confirmation request in the year-end closure instructions to be disseminated to field offices, asking those offices which have conducted fundraising activities, particularly with the private sector, to confirm that all agreements and pledges signed at the local level have been duly communicated to headquarters and recorded in the integrated system.
2021/286 - The Board recommends that UNHCR update its financial risk management strategy and guidelines, conduct updates on a regular basis, and specify in the guidelines how UNHCR assesses, monitors and mitigates the credit, liquidity and market risks (in particular currency and interest risks) at the individual and portfolio levels. (*paragraph 286 of the 2021 audit report*)	UNHCR will holistically update the strategy and guidelines regarding core treasury management, (liquidity, foreign exchange, investments) and its related treasury risk management, methodologies and assessment.
2021/294 - The Board recommends that UNHCR design additional automated key performance indicators that can be objectively calculated on the basis of data recorded in the new enterprise resource planning system and that complement the information used in generating the statement of internal control. (*paragraph 294 of the 2021 audit report*)	UNHCR will identify performance indicators that can be calculated based on data recorded in the system and that can be relevant in assessing the functioning of various controls. These indicators will be used to complement the information collected through the self-certified internal control questionnaire, as part of the process to prepare the statement of internal control.
C. Implementing partnership management	
2021/318 - The Board recommends that UNHCR strengthen the link between performance review and the release of additional instalment payments, and that it enable the documentation of the review in the upcoming software solution. (*paragraph 318 of the 2021 audit report*)	UNHCR has been improving the link between performance review and financial verification leading to requests for new instalments. The process of requesting instalments is intended to be automated within the PROMS project. It is expected that this automation will contribute to significantly enhancing partnership management in this area.
2021/333 - The Board recommends that UNHCR review the nature of agreements with implementing partners to identify those agreements that do not fit into the category of implementing partner expenditures and recategorize those expenditures to categories that suit the substance of the services received. (*paragraph 333 of the 2021 audit report*)	UNHCR will reassess its accounting for the expenses of the various types of implementing partners and suppliers, once the applicable IPSAS standard that is currently under discussion, will be formally issued.

D. Cash assistance to beneficiaries	
2021/347 - The Board recommends that UNHCR expand its guidance on designing field presences by including recommended benchmarks and parameters for determining minimum required staffing levels of cash-based intervention programmes. (*paragraph 347 of the 2021 audit report*)	Information on the functions related to cash-based intervention programmes which are required at the field level will be elaborated upon in the revision of the handbook for designing field presences to be issued by the Division of Human Resources. UNHCR will continue to determine the grades of positions using the International Civil Service Commission (ICSC) master standard methodology when evaluating and classifying job descriptions.
E. Human resources management	
2021/395 - The Board reiterates its recommendation that UNHCR establish an overarching strategy for workforce planning purposes (A/76/5/Add.6, chap. II, para. 288) and emphasizes that the strategy framework should outline how trends could be assessed. (*paragraph 395 of the 2021 audit report*)	UNHCR piloted its workforce planning approach during 2021-2022 with some key functions and offices. It plans to adjust the approach, where required, and roll it out in 2023. This will inform and constitute an important element of the larger workforce planning framework.
2021/405 - The Board recommends that UNHCR examine whether to establish sample performance indicators that could be used for monitoring purposes and adapted to the staffing needs of each operation. (*paragraph 405 of the 2021 audit report*)	UNHCR will establish sample key performance indicators to help operations monitor the implementation of their human resources action plans. UNHCR has made efforts to strengthen its monitoring and evaluation capacities and coherence, including through a dedicated regional monitoring and evaluation workshop in June 2022, monitoring and evaluation training webinars and the expansion of the monitoring community of practice to include colleagues from field operations, regional bureaux and headquarters divisions and entities.
Key recommendations outstanding from the 2020 audit report	
A. Implementing partnership management	
2020/231 - The Board recommends that UNHCR consolidate and complement the guidance material for the implementing partnership management processes in one comprehensive repository, which should also include the regulations in response to previous audit recommendations. (*paragraph 231 of the 2020 audit report*)	UNHCR plans to issue consolidated guidance material for the implementing partnership management processes by the end of 2022. However, given the ongoing changes under the business transformation programme, the launch of the new programme handbook and partnership management policy has been postponed to mid-2023, necessitating the revision of the target date for implementation of the recommendation.
B. Human resources management	
2020/279 - The Board recommends that UNHCR further improve the use of enhanced data analytics for additional dashboard reports and in order to facilitate human resources planning analysis. Therefore, UNHCR should define key indicators. This would allow for the benchmarking of the workforce among operations and would enhance knowledge regarding whether the different functional groups of an operation are adequately staffed compared to other operations. (*paragraph 279 of the 2020 audit report*)	With the roll-out of the new human resources system, it will be possible for UNHCR to develop advanced analytics to carry out comprehensive human resources analyses. The analytics requirements for workforce planning will be developed throughout the implementation timeline, including training the appropriate staff on how to produce these in the new system. To define key indicators, UNHCR will identify benchmarks relevant to international humanitarian organizations. The analytics is expected to be available in 18 months, following the deployment of the new system.
C. Global fleet management	
2020/311 - The Board recommends that UNHCR take measures to ensure operations perform regular verifications of FleetWave data with regard to the quantity and quality of data entries. The reasons for	UNHCR has put in place various measures to ensure better quality of data recorded in FleetWave. For example, as of January 2021, the Division of Financial and Administrative Management provides monthly

deviations must be identified, and erroneous data must be corrected. This should also apply to data recording in the vehicle logbooks before this process is superseded by an electronic solution. (*paragraph 311 of the 2020 audit report*)	updates on FleetWave data entries to all operations via the regional bureaux, and requests the cooperation of these parties to review and signal any anomalies. At the same time, the Division of Financial and Administrative Management proactively follows up with individual operations on data entries deviating from the set standards, in order to obtain clarification and to ensure that corrections are made as appropriate. As of 2022, a new process flow for identifying and correcting FleetWave data has been introduced and is implemented through a service provider. The development of a pilot project on the use of electronic logbooks and fuel applications in three operations has been finalized. Furthermore, the Division of Financial and Administrative Management, in partnership with its service provider, is conducting a study to understand how the data input process can be improved and which technological elements need to be adjusted in the fleet management system to support this objective.
2020/312 - The Board recommends that UNHCR together with the FleetWave provider optimize the FleetWave tool to avoid faulty data recording and enhance usability. (*paragraph 312 of the 2020 audit report*)	UNHCR, together with the FleetWave service provider, has made considerable changes and enhancements to the tool since 2019. A list of improvements, a flowchart for analyses of faulty records and new user guides were provided to the Board of Auditors during the audit exercise. As also noted in response to recommendation 2020/311 above, a study for further improvements of the FleetWave system is being conducted. The integration of Fleet Wave with the new enterprise resource planning system was considered but was assessed as not feasible.
Key recommendations outstanding from the 2019 audit report	
A. Finance-related findings	
2019/88 - 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. (*paragraph 88 of the 2019 audit report*)	UNHCR has already incorporated this feature in the design of the access controls and automated processes for the delegation of authority automated in the new enterprise resource planning system allowing for significant improvements. UNHCR confirms that this critical area remains part of the design scope. The foundational design documents for access and financial controls of the new enterprise resource planning system will be implemented upon the go-live date of this new system. As a result, the target date for implementing this recommendation has been aligned with the projected go-live date of the new system.
B. Deployment of a new registration case management system and data protection	
2019/343 - The Board recommends that the representatives of country operations confirm to the regional bureaux and to headquarters with their signatures the decommissioning of proGres v3. (*paragraph 343 of the 2019 audit report*)	UNHCR is developing an administrative instruction which will be more inclusive of policy and procedural aspects related to the population registration and identity management ecosystem (PRIMES). The guidance initially offered to operations in 2020 with regard to the decommissioning of proGres v3 (which had addressed recommendation 342 of the 2019 audit report) will become a component of this new instruction and will refer to the modalities by which the regional bureaux and headquarters will need to confirm the decommissioning. Consultation with the Records and Archives Section is underway to securely transfer backups for archiving prior to the decommissioning. This has extended the process for developing the administrative instruction, which is

	expected to be ready in the third quarter of 2022. Meanwhile, work is underway to obtain the necessary notification of the decommissioning of proGres v3 instances from the country operations.
Key recommendations outstanding from the 2018 audit report	
A. Information technology/cybersecurity and data protection	
2018/343 - The Board recommends that UNHCR establish mandatory organization-wide minimum information security standards in an information and communications technology governance framework as soon as possible. (*paragraph 343 of the 2018 audit report*)	UNHCR is in the process of preparing its information security policy, which will include requirements on the minimum information security standards. The policy is expected to be issued during the third quarter of 2022. The delay in implementation of this recommendation was necessitated by the wide consultations required in the development of the new policy and in the context of new cloud-based systems currently being implemented under the business transformation programme.
2018/365 - The Board recommends that UNHCR strengthen the position of the Chief Information Security Officer and increase interaction with top management. To secure the position, 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 also defines the 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 of top management. (*paragraph 365 of the 2018 audit report*)	UNHCR has appointed a Chief Information Security Officer within the Division of Information Services and Telecommunications, reporting to the Chief Information Officer. The Chief Information Security Officer is regularly providing information security reports to senior management, and information security is now a semi-annual topic on the agenda of Senior Management Committee. The role and tasks of the Chief Information Security Officer will be described in the new information security policy to be issued in the third quarter of 2022. The delay in implementation of this recommendation was necessitated by the wide consultations required in the development of the new policy and in the context of new cloud-based systems currently being implemented under the business transformation programme.