Matrix
Recommendations of the United Nations Board of Auditors in its reports issued in 2025 or prior years and the key measures taken by UNHCR to address them

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

As of 1 August 2026

Please note that those recommendations considered as key ones by the Board of Auditors are reflected ***in bold in the table below****.*
A list of abbreviations is provided at the end of the document.

Financial period first mentioned	*Para.*	*United Nations Board of Auditors' Recommendations (A/81/5/Add.6)*	*Estimated time for completion*	*Office responsible for leading the implementation process*	*Actions intended to address the recommendation*
2025	44	**The Board recommends that UNHCR deploy an enhanced manual approach to the users' rights controls within Cloud ERP.**	31.12.2026	DRM/Finance Service IT Service	Controls over users' access to Cloud ERP and role provisioning will be strengthened by streamlining the management of the Delegation of Authority and Role Provisioning (DOARP) functionality. This will include enhanced reporting to support segregation-of-duties checks, as well as strengthened governance over the DOARP process.
2025	50	The Board recommends that the fuel management project include a commitment to achieve an IPSAS 12 compliant valuation and recognition of fuel inventories in UNHCR's 2026 financial statements.	31.12.2027	DRM/Finance Service (for IPSAS compliance), DRM/Global Mobility and Infrastructure Service (in respect of application development and roll-out)	UNHCR is committed to pursue the roll-out of the fuel project. As the accounting aspects of the project however require significant system development, management aims to fully complete the project and achieve IPSAS 12 compliant valuation and recognition of material fuel inventories in the 2027 financial statements. While the accompanying software development and relevant changes of ERP are being tested with the initial rollout planned in 2026, it is expected that a full change management and adequate data entry will be completed by the end of 2027.
2025	61	**The Board recommends that UNHCR finalize its IPSAS 47 position paper and implementation framework to support the consistent classification of arrangements, the adaptation of systems and processes, and the timely preparation of the 2026 financial statements.**	31.12.2026	DRM/Finance Service	Based on the guidance issued in January 2026 by the United Nations Task Force on Accounting Standards, UNHCR is finalizing a position paper and the corresponding implementation framework, to enable timely preparation of the 2026 financial statements.

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2025	67	The Board recommends that UNHCR issue SOPs formalizing its internal processes for identifying, assessing and recording lease agreements in compliance with IPSAS 43.	31.12.2026	DRM	UNHCR is currently in the process of finalizing the standard operating procedure for lease accounting.
2025	76	The Board recommends that UNHCR generalize the three-month performance indicator for reconciling cash transactions across all bank accounts and further strengthen the timeliness of bank recon-ciliations by identifying and addressing remaining issues related to data granularity and system automation.	31.03.2027	GSS	UNHCR is already applying the three-month performance indicator to the reconciliation of the bank accounts of all country and field offices and is currently following up on addressing aged items. UNHCR also continues to pursue initiatives to increase the automated transaction matching, reduce manual intervention, and improve the timeliness, accuracy, and completeness of bank reconciliations.
2025	96	**The Board recommends that UNHCR assess the impact of the continued recruitment freeze on workforce sustainability.**	30.09.2027	DPM	UNHCR introduced the recruitment freeze in 2023 as a deliberate financial and workforce measure. Its continued application, and eventual lifting, will be reassessed as part of the ongoing process of shaping the UNHCR operating model and its workforce planning. As part of this review, UNHCR will consider the impact of the freeze on its workforce sustainability and will identify any mitigating measures required.
2025	106	The Board recommends that UNHCR consolidate the various measures and operational guidance currently governing workforce reductions into a comprehensive and organization-wide downsiz-ing framework.	30.09.2027	DPM	UNHCR will update the Handbook on Workforce Changes that brings together policies, procedures, and operational guidance on workforce reduction into a sin-gle document with detailed references.
2025	130	The Board recommends that UNHCR explore the possibility of replacing the comparative review mechanism with a simplified	31.12.2026	DPM	UNHCR will discontinue the comparative review mechanism and manage the placement of affected staff through the standard processes already applied to other

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		and time-bound placement process based on "preferred basis" consideration, ensuring both procedural fairness and operational efficiency, particularly in large-scale downsizing contexts.			categories of staff. This preserves procedural fairness and consistency across the workforce.
2025	142	**The Board recommends that UNHCR strengthen the documentation and monitoring framework for future workforce downsizing exercises, including by: (i) defining minimum requirements for recording key decisions, (ii) tracking the completion of related HR actions, and (iii) reconciling planned workforce budgetary targets with actual costs incurred, in coordination with DRM where financial data is concerned.**	31.03.2027	DPM DRM	UNHCR will strengthen its framework for documenting, monitoring, and evaluating workforce downsizing exercises by enhancing processes for recording key decisions, tracking the implementation of related human resources actions, and monitoring outcomes against planned objectives. In coordination with relevant stakeholders, mainly DRM where budgetary data is concerned, the organization will review existing practices and introduce measures to improve accountability, transparency, data quality, and oversight.
2025	152	The Board recommends that UNHCR finalize an options analysis for streamlining the position management process within the existing system architecture, including Workday, COMPASS and Cloud ERP, and identify feasible measures to improve consistency, data quality, and automation of position management.	30.09.2027	DPM DRM DEPS ITS	UNHCR will finalize an options analysis to identify opportunities for streamlining the position management process within the existing system architecture, including Workday, COMPASS, and Cloud ERP. The review will be conducted in close coordination with DRM, DEPS and ITS, as key stakeholders, to assess feasible measures for improving process efficiency, data consistency, data quality, system integration, and automation. The analysis will inform future enhancements to position management processes and support more effective workforce planning and governance across the organization.
2025	161	**The Board recommends that UNHCR develop and apply a structured set of workforce composition indicators to inform the next phases of organizational reconfiguration, including contract type, grade, function, location and national/international balance, with a view to supporting alignment between**	31.03.2028	DPM DDRS	UNHCR will, in line with the outcomes of the independent management review and the High Commissioner's roadmap for the future operating model, develop, guidance, benchmarks and workforce composi-

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		workforce planning, strategic priorities and operational requirements.			tion indicators as necessary to support future organizational reconfiguration and restructuring efforts. This work, to be undertaken in close coordination with DDRS, will strengthen workforce analytics across key dimensions such as contract type, grade, function, location, national/international balance, supporting evidence-based workforce planning and organizational decision-making.
2025	179	**The Board recommends that UNHCR strengthen the governance of Core Relief Items by establishing a more structured and centralized management approach within SMS.**	30.06.2028	DEPS/SMS DRM	UNHCR will develop a corporate operating model for inventory governance, including the Core Relief Items, informed by the outcomes of the recent independent management review. The operating model will define governance arrangements, decision-making authority, organizational responsibilities, resource requirements, and alignment with planning, budgeting and financial management mechanisms. Subject to senior management endorsement, implementation of the approved operating model will commence through a phased approach.
2025	196	The Board recommends that UNHCR establish and further develop a structured and formalized framework for stock redeployment.	30.06.2027	DEPS/SMS DRM DER	UNHCR is developing a new official procedure on supply chain planning, inventory and logistics management, that establishes a formal and structured framework for inventory redeployment. The procedure contains a section that defines the redeployment process and steps, and clarifies roles, responsibilities and authorities across headquarters, regional bureaux and country operations, and includes provisions to strengthen compliance with donor requirements and improve traceability. The procedure will also reflect planned Cloud ERP system adjustments and reconfiguration for managing

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					stock transfers between operations. These enhancements have already been tested and are scheduled for initial implementation in 2026. Together, the procedure and system changes will ensure alignment between operational processes, financial mechanisms and system solutions providing a robust and effective framework for inventory transfers.
2025	215	**The Board recommends that UNHCR strengthen its internal control for warehouse and inventory management through the implementation of updated policies, procedures and governance arrangements.**	31.12.2027	DEPS/SMS	DEPS/SMS is developing a new official procedure on supply chain planning, inventory and logistics management, that will establish mandatory requirements for inventory and warehouse management, integrating supply chain planning approaches, and reflecting the use of current corporate systems and tools. The procedure will also clarify roles, responsibilities and authorities for these activities and processes across the organization. The procedure, expected to be effective from December 2026, will constitute the basis for a phased implementation throughout 2027of the new supply chain planning approaches. In the meantime, pending finalization of the abovementioned procedure, DEPS/SMS will update the operational risk register treatments to strengthen compliance monitoring of inventory and warehouse management activities.
2025	223	**In order to strengthen corporate cost governance, the Board recommends that UNHCR improve the consolidation and monitoring of warehouse-level cost information at corporate level.**	31.12.2027	DEPS/SMS DRM	UNHCR will establish a corporate framework for the consolidation and monitoring of warehouse-related costs. This work will define the relevant cost elements, strengthen their representation in corporate systems, where appropriate, and establish consistent reporting and monitoring across the organization.

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2025	239	**The Board recommends that UNHCR accelerate the extension of Cloud ERP access to high-volume and operationally critical partners, based on a risk-based prioritization approach.**	30.06.2027	DEPS/SMS	UNHCR will implement a risk-based approach for the progressive extension of partners' access to the Cloud ERP, for those high-volume and operationally critical partners. The approach will establish prioritization criteria taking into account operational needs, technical feasibility and available resources.
2025	250	**The Board recommends that UNHCR finalize and issue updated operational guidance on voluntary repatriation, including (i) key considerations for guiding UNHCR's engagement in relation to return under adverse circumstances, (ii) articulate the scope and nature of support that could be provided, to the extent possible for global guidance, and (iii) continue to explore and implement approaches to disaggregate return statistics to better differentiate voluntary repatriation from other types of returns in statistical products.**	31.12.2027	DIPS (i) and (ii) DIPS and GDS (iii)	i) and ii): DIPS is currently in the process of finalizing the operational guidelines on voluntary repatriation, which will cover these recommendations. (iii): In July 2026, GDS and DIPS began to explore approaches to estimate how many of the reported returns are voluntary and how many are spontaneous or forced due to adverse circumstances in countries of asylum. The approach will also consider the situation in returnees' country of origin and will be designed to allow sufficient flexibility to reflect changing operational and protection contexts.
2025	260	The Board recommends that UNHCR, regarding the voluntariness of the returns, contingent on available resources: i) increase efforts to conduct individual interviews in contexts where this is more warranted based on protection risks; (ii) ensure the signature of the Voluntary Repatriation Form by adult returnees; and (iii) maintain records of the Voluntary Repatriation Form in the corporate registration, identity management and case management tool (progress) or in physical copy.	30.06.2027	DIPS	DIPS will reflect these recommendations in the operational guidelines on voluntary repatriation, currently under finalization, and will strengthen the actions to ensure that the measures recommended by the Board in its report are implemented.
2025	276	The Board recommends that UNHCR provide additional clarity on its engagement in refugee reintegration activities, including detailed information on modalities of assistance and budget requirements at the country-of-origin level.	30.06.2027	DIPS DEPS DRM	UNHCR Global Strategic Directions 2027–2031 will provide greater clarity on approaches to reintegration support at country-of-origin, including modalities of assistance, and will clarify the organization's role in supporting refugee return and

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					reintegration. Country operations will apply related priority parameters, enabling requirements for return and reintegration to be reflected and tracked in their respective strategies and operational plan, from 2027.
2025	286	**The Board recommends that UNHCR update the Resettlement Handbook to reflect recent developments where relevant, including the information contained in the country chapters.**	31.03.2027	DIPS	DIPS will update the online UNHCR Resettlement Handbook, where relevant and necessary. The updating of the chapters referring to the resettlement countries will be based on the most recent input made by such countries in the context of consultations on resettlement and complementary pathways, as well as the knowledge of the programmes.
2025	300	**The Board recommends that UNHCR ensure, through monitoring and oversight at regional bureau and headquarters level, that all country operations in charge of the resettlement process strictly respect the segregation of duties and produce detailed justification for the applicant selection.**	31.12.2027	DIPS	DIPS will review the resettlement processes to map and update the roles of staff involved, analyzing the division of labour in line with the organizational approach to re-alignment of responsibilities, accountabilities and authorities. The proposed timelines for implementation reflect the time needed to confirm the final organizational structure, considering the ongoing transition, as well as the staff capacity constraints.

Total number of recommendations issued in 2025:	**21**

Recommendations of prior years

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2024	43	The Board recommends that UNHCR: (a) strengthen its procedures to ensure timely and accurate updates of the lists of bank signatories; and (b) obtain written confirmation from financial service providers to verify the implementation of all communicated changes to signatories. ***Assessment of the Board of Auditors (June 2026)*** *The Board reviewed the accuracy of UNHCR bank signatories at year-end as part of the external bank confirmation exercise and acknowledges the organization's efforts and improvements. However, the discrepancy rate in authorized signatories for bank accounts open at year-end does not yet support closure of the matter. Therefore, the Board considers that the recommendation is **under implementation.***	31.03.2026	31.03.2027	DRM/ Treasury	UNHCR confirms that key elements of the recommendation have been implemented, including strengthened procedures for updating bank signatory lists, the requirement to obtain written confirmation from financial service providers for signatory changes, and annual verification procedures. UNHCR acknowledges the Board's assessment that residual discrepancies remain and that further strengthening continues to be required. Treasury continues to enhance monitoring and follow-up, including through automated tracking and reminder mechanisms to ensure that the financial service providers execute timely and accurate updates to the signatory lists. These measures are expected to reduce residual discrepancies, support timely escalation, and further improve control effectiveness.
2024	79	The Board recommends that UNHCR implement more robust control processes to ensure classification of expenses in the correct general ledger account based on their true nature, either by ensuring that users respect the procurement category mapping to expenditure type when posting a new purchase order (and providing additional training/guidance at the appropriate level), and/or by adapting the systems in order to	31.03.2026	Closure requested	DRM DEPS/SMS	In the second quarter of 2025, UNHCR implemented an automated solution that selects the correct General Ledger account (expenditure type) based on the chosen purchasing category for services when raising requisitions. In the fourth quarter of 2025, the same solution was extended to 16 purchasing categories for goods. Implementation of the solution for the remaining categories of goods was completed in June 2026. UNHCR considers this recommendation addressed and will request the Board for its closure during the next audit visit.

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		automatically detect and reject any inconsistent postings. ***Assessment of the Board of Auditors (June 2026)*** *The Board notes that UNHCR has implemented an automated solution for services and partially for goods (16 purchasing categories), with remaining categories expected to be completed in 2026.* *The recommendation is therefore considered **under implementation.***				
2024	124	The Board recommends that UNHCR establish, through the data governance framework, centralized governance for data and reports, promoting and fostering collaboration between the various divisions and entities. ***Assessment of the Board of Auditors (June 2026)*** *The Board notes positive development in terms of data governance which were delayed due to organizational constraints in 2025.*	31.12.2026	31.12.2027	GDS	As of July 2026, the Enterprise Data Platform, which was launched in the fourth quarter of 2022, continues to expand, thanks to the integration of Workday, Cloud ERP and other systems. This integration of back-office data at scale (now combined with protection, programme, appeals, socio-economic data, emergency information and more) results in a cross-organizational view, supported by data owners and stewards using the same tools and processes. While the Data Governance Charter has been endorsed by senior management, its release has been delayed in order to align it with the organizational restructuring that is expected following the recently completed independent management review. This has prompted the revision of the target implementation date of this recommendation, noting that the review has fully recognized the data governance work and validated the process to centralize and streamline data governance in UNHCR.

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		An Enterprise Data Platform (EDP) has been rolled-out and need a formal data governance structure, which implementation is expected later in 2026, as well as the resolution of remaining technical hurdles (system integration). *The recommendation is **under implementation**.*				
2024	167	The Board recommends that UNHCR continue to improve its efforts to estimate UNHCR staffing and operational costs for coordination services in refugee and non-refugee settings and mixed situations, taking into account the coordination-related outcomes of United Nations system-wide evaluation. ***Assessment of the Board of Auditors (June 2026)*** *The Board noted in its report on financial statements 2025, that UNHCR representatives and staff in the field may be involved in a high number of coordination / sectoral / working groups, with no inventory that could avoid duplication and potentially an excessive burden in the local UN architecture.* *The ongoing work under UN80 to rationalize this situation may solve the issue. The recommendation is as such considered as **not implemented**,but would therefore be in the future considered as "overtaken by event".*	31.12.2026	Closure requested	DER/PCS	UNHCR notes that the United Nations system-wide evaluation and any further guidance from the UN80 initiative are expected to provide the framework for coordination cost analysis. The Board has also acknowledged that ongoing UN80 efforts to rationalize coordination arrangements may address the issue, in which case the recommendation could be considered overtaken by events. On this basis, UNHCR considers the recommendation overtaken by events and requests its closure by the Board.
2024	196	The Board recommends that UNHCR prioritize the most critical issues addressed by the joint letter of 14 May 2022 on UNHCR-IOM	31.12.2026	31.12.2026	Executive Office	UNHCR strengthened its collaboration with the International Organization for Migration (IOM) through joint

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		cooperation (terminology, role of the United Nations Migration Network, mixed movements and data) and promote continuous communication at the field level to improve UNHCR-IOM relations. ***Assessment of the Board of Auditors (June 2026)*** *The Board understands that UNHCR and IOM are committed to translate these commitments into predictable, concrete initiatives in 2026.* *The recommendation is **under implementation.***			DIPS DER/PCS	policy development, operational coordination, and regular information exchange to support protection-sensitive responses to mixed movements. Key efforts include advancing the route-based approach, developing joint guidance and analytical products to strengthen route-based responses and inform decision-making, as well as promoting coordinated engagement with States, regional organizations, and operational partners. UNHCR will continue working closely with IOM and other partners to enhance coordination, strengthen shared analytical capabilities, and promote coherent, evidence-based approaches to addressing mixed movements and international protection challenges.
2024	203	The Board recommends that UNHCR, at the time of the upcoming revision of the cooperation framework with UNDP, explore the feasibility of establishing quantitative and qualitative indicators to better measure outcomes of joint actions. ***Assessment of the Board of Auditors (June 2026)*** A new cooperation framework between UNDP and UNHCR is under development. The previous (2023-2025) noted that "progress in implementing the Framework should be measured using shared UNDP and UNHCR indicators". Those indicators shall be developed in the new framework later in 2026 or 2027. The recommendation is **under implementation.**	31.03.2026	31.12.2026	SRS	UNHCR signed in May 2026 the new Joint Collaboration Framework 2026-2030 with UNDP. The Joint Collaboration Framework is currently under active implementation efforts as developments are underway, both at country level and through the launch of a global Joint Collaboration Framework Task Force, which met in early July 2026. Regarding the measuring of the outcomes, the Joint Collaboration Framework makes explicit reference to strengthening joint analysis, programme design, and learning as an enabler to the partnership. A key part of the implementation of the Joint Collaboration Framework is to derive joint indicators and measures of success through a bottom-up approach responsive to the needs and opportunities at country-level, rather than a set of indicators developed and imposed from headquarters.

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2024	211	The Board recommends that UNHCR, building on its existing work on interoperability standards, engage in inter-agency coordination forums to co-develop a modular framework of defined principles and technical standards on interoperability. ***Assessment of the Board of Auditors (June 2026)*** *UNHCR is involved in a working group on beneficiary data and identity management with other UN entities that shall deliver standards and protocols by the end of 2026.* *The recommendation is **under implementation**.*	31.12.2026	31.12.2026	GDS	UNHCR continues to expand inter-agency cooperation on interoperability through five notable workstreams: 1) UNHCR is expanding the volume of datasets on its Microdata Library, which fosters interoperability by following international standards for documentation and metadata. As part of this responsible open data approach, UNHCR is also exploring ways to document and share data derived from microdata, such as aggregations and indicators, in line with recognized standards, so that derived data is similarly interoperable, discoverable, and reusable. 2) UNHCR and IOM have embarked on a two-year project (2026-2027) to harmonize and strengthen data-related collaboration on mixed movements. The project is expected to deliver a set of jointly-owned tools and analytical products and to improve data interoperability between the organizations and with relevant partners. 3) UNHCR is implementing interoperability with the World Food Programme (WFP) and UNICEF through the PRIMES Interoperability Gateway, applying common technical standards for data exchange, identity verification, and assistance records. In 2026, deployments with WFP are expanding to Bangladesh, Burundi and South Sudan, and a pilot with UNICEF PRIMERO is planned in Jordan in Q3. 4) Under the UN80 Core Data Workstream, the agencies in the "Data Quint" (UNHCR, the United Nations Office for the Coordination of Humanitarian Affairs (OCHA),

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						UNICEF, WFP, IOM) are building an unprecedented system of inter-agency data governance by identifying key datasets across the agencies, grouping them into domains and subdomains, and defining metadata requirements that will support interoperability. These actions are prerequisites for establishing a common data model, automating the reconciliation and harmonization of datasets, and enriching the metadata layer to optimize reuse and agentic processing of data. 5) Under the UN80 Core Data Workstream, the agencies in the "Data Quint" are developing a common humanitarian identity foundation that enables interoperability of beneficiary identity data. Current work includes a photo-based test to identify and remove duplicate data with common technical standards, data protection safeguards, a common registration form, and a joint identity assurance framework.
2024	393	The Board recommends that UNHCR describe the format, terms of reference and timeline of the post-emergency reviews in the Emergency Handbook and that the Division of Emergency, Security and Supply and the regional bureaux ensure that these reviews are actually conducted at the end of each declaration. ***Assessment of the Board of Auditors (June 2026)*** *The recommendation is expected to be completed before the end of 2026 and remains **under implementation**.*	30.06.2026	Closure requested	DEPS Regional Bureaux	In June 2026, DEPS has incorporated the operational guidance on post-emergency declarations into the DEPS Portal and linked it within the Emergency Handbook under "Roles and Responsibilities in an Emergency." UNHCR considers the recommendation as addressed and will request the Board to consider its closure in the next audit visit.

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<u>Total number of recommendations open from 2024 audit:</u> 8						
2023	131	**The Board recommends that UNHCR: (a) define a strategy to bring its budgeting methodology in line with the Global Compact on Refugees, with a programme of work that better describes the organization's role and comparative advantage in relation to what is being done by other stakeholders, and in line with sustainable programming; and (b) consult and agree with Member States on the most suitable ways to expand and improve information on allocations, priorities, trade-offs and urgent gaps based on funds available against the approved programme of work, so that they have greater visibility regarding and understanding of UNHCR activities on the ground, including, but not limited to, the provision of improved information in the budget and funding updates provided three times a year.** ***Assessment of the Board of Auditors (June 2026)***	31.12.2025	31.12.2026	(a) - DEPS/PTSS (b) - DRM/GBRAS	(a) UNHCR is developing its Global Strategic Directions for 2027–2031, which are expected to further clarify the organization's role and comparative advantage in line with the Global Compact on Refugees and strengthen the link between strategic priorities and budgeting. In May and July 2026, UNHCR held two briefings with Member States to inform its development. The Strategic Directions are expected to be issued by the end of 2026. (b) Consultations with Member States on budget reform and related financial issues continued in 2026. The emerging consensus was to preserve the organization's needs-driven budgeting approach while strengthening the presentation of budgetary information. In this regard, starting with the 2028 programme budget cycle, UNHCR proposes to prepare and present a needs-driven programme budget for review by the Standing Committee and approval by the Executive Committee, reflecting the breadth of identified needs and the resources required to meet them. In addition, a presentation of income-aligned budget information and detailed discussions on prioritization based on expected funding levels will accompany the process. This will demonstrate the organization's protection and operational priorities alongside assumptions regarding donor earmarking and funding patterns. Taken together, these elements would provide greater visibility over the relationship between identified

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		Consultation with Members States in Geneva have been organized since mid-2025 I order to enhance information-sharing. In spite of the restructuring, and merging of two divisions in the Division of Resource Management in the last quarter 2025, UNHCR has kept working on the topic. *The recommendation is still **under implementation**.*				needs, anticipated availability of funds and expected delivery.
2023	132	**The Board also recommends that UNHCR improve its needs assessment methodology in order to better inform the budget process.** ***Assessment of the Board of Auditors (June 2026)*** *The overall budget methodology has not changed yet and the 2026 programme-budget presented to Ex Com (76th session) still relies on needs-assessed resources materially different from available funds (Example: Table I.12).* *The recommendation is therefore still **under implementation.***	31.12.2026	31.12.2026	DEPS/PTSS	UNHCR is updating the assessment component of the Programme Handbook to further strengthen the use of needs assessments in planning and budgeting, to be revised by the end of 2026. This work is progressing alongside the introduction of the "50 by 35" target and the development of the Global Strategic Directions 2027–2031.
2023	171	**The Board recommends that UNHCR leverage its resource mobilization strategy, including the new private sector engagement strategy to: (a) increase both the volume and quality of its voluntary contributions, in terms of flexibility, multi-year visibility and diversification, including by demonstrating to donors the impact of its operations; and (b) assess the pros and**	31.12.2026	31.12.2026	DER	UNHCR finalized and began implementing a new organization-wide private sector engagement framework in 2025, to strengthen both solutions and income through deeper engagement with private sector partnerships. The framework aims to increase the quality, volume, flexibility multi-year visibility and diversification of voluntary contributions while demonstrating to donors the impact of its operations.

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		cons and feasibility of progressively introducing new financing models. ***Assessment of the Board of Auditors (June 2026)*** *The Board takes note of the different actions undertook by UNHCR with potential and existing donors.* *The recommendation is considered to* ***be under implementation****, with expected completion by the end of 2026, after the management review commissioned by the new HC in Q2 2026.*				Continued investment in acquiring and retaining supporters remains critical to its success. In addition, UNHCR is already assessing the feasibility of new financing models and has consulted with Member States to inform future options. Further consultations will be undertaken in 2026 to formulate recommendations that would enable the High Commissioner to make decisions on most suitable financing/operating models to be adopted.
2023	218	**The Board recommends that UNHCR define and implement a comprehensive strategy to increase its efficiency, identifying desirable business process re-engineering, opportunities to consolidate back-office functions at a global or regional level, taking advantage of the digital transformation resulting from the business transformation programme, and ensuring that the organization develops measures to monitor and report on that strategy.** ***Assessment of the Board of Auditors (June 2026)***	31.03.2026	30.06.2027	Office of the Deputy High Commissioner Office of Assistant High Commissioner (Operations)	In line with the vision of the High Commissioner to improve value for money and accountability, and based on the findings of the independent management review, UNHCR continues to collaborate within the wider United Nations system for advancing UN80 initiatives, and is embedding value for money more systematically into programming, planning and decision making through the implementation of the reform roadmap of the High Commissioner. UNHCR has advanced in many areas and has successfully rolled out the Global Shared Services (GSS) in October 2025 streamlining transactional services and improving efficiency and quality of delivery. In addition, UNHCR is currently drafting its new Strategic Directions including a management plan with outputs and indicators to demonstrate how value for money is being implemented through all enabling functions, as well as programming, planning, and fundraising

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		In 2025, the Board was expecting a "deliver better" roadmap and the implementation of the global shared services model. *The roadmap has been delayed due to the restructuring and an expected new operating model. However, Board welcomes the launch of the Global shared services October 2025 for transactional, location non-specific activities for HR, Admin/Finance, Supply and IT.* *The recommendation is* ***under implementation****.*				
2023	301	**The Board recommends that UNHCR improve registration processes in large camps, including by: (a) reviewing the Guidance on Registration and Identity Management in order to foster a continuous registration approach in a one-year cycle and to set verification schedules in case this approach is not feasible; (b) reinforcing capacity-building and support on anti-fraud procedures and ensuring a full application of the new policy and procedures on addressing fraud committed by forcibly displaced and stateless persons, including the nomination of fraud focal points where required; and (c) implementing an interoperability gateway in all operations in which data are exchanged between UNHCR and the World Food Programme (WFP).**	31.12.2026	31.12.2027	DIPS GDS	(a) GDS: Work to revise the guidelines remained on hold pending the development of a new policy on registration, identity management and biometrics, which resumed in June 2026 as part of the emerging organizational directions. GDS continued to implement initiatives to improve registration processes, including in large camps. The Registration Data Quality Assurance Framework is being implemented globally to help country operations identify weaknesses in registration procedures that contribute to recurring data quality issues and to address them through targeted process improvements and capacity-building interventions. GDS has also developed a registration data integrity solution which includes the development of a new integrity entity in proGres to strengthen the integrity of registration data and processes. More broadly, registration processes in large camps, as in other types of locations, have been heavily impacted by cuts to both the registration workforce and the registration and identity management activities. As a result, one-year cycles of continuous registration and set verification schedules are not always possible. To

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		Assessment of the Board of Auditors (May 2025) *In light of actions that have been already implemented (roll-out of data-sharing framework with WFP, etc.) or planned (guidelines) by UNHCR, the Board considers that the recommendation is **under implementation.***				adapt to these realities, some operations have shifted to rapid presence verification using digital tools or implemented partial or targeted verifications, combined with continuous registration. To support this shift, GDS continued to expand the Digital Gateway to enable continuous registration processes while reducing staffing and budget requirements associated with in-person verification exercises. GDS is also developing a standardized kiosk channel to complement mobile self-service, as well as a Digital Gateway Presence Verification service to enable time-bound, remote verification exercises for refugees through facial biometrics and location checks. These Digital Gateway initiatives will reduce the need for in-person verification, while maintaining the necessary assurance safeguards. (b): DIPS: UNHCR has continued to strengthen implementation of the 2024 policy and procedures on addressing fraud committed by forcibly displaced and stateless persons. Particular attention has been given to the systematic designation of Anti-Fraud Focal Points, which remains a standing priority in engagement between DIPS, regional bureaux and operations, alongside completion of the fraud vulnerability checklist. To support implementation and strengthen oversight, information on designated focal points is now captured through the online fraud vulnerability checklist, providing greater visibility of Anti-Fraud focal points coverage through dashboards accessible at operational, regional and headquarters levels and facilitating ongoing monitoring and follow-up. Capacity development remains a priority. In May 2026,

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						DIPS launched the revised integrity learning course, aligned with the 2024 policy and procedures to strengthen under-standing of fraud prevention, detection, recording and resolution requirements. DIPS continues to provide targeted technical support while assessing evolving learning and capacity-development needs across the organization. Together, these measures support more consistent implementation of the policy and strengthen the organization's capacity to prevent, detect, record and respond to fraud. (c): GDS: Discussions are underway to roll-out interoperability with WFP through the PRIMES Interoperability Gateway in Bangladesh, Burundi and South Sudan, building on the successful expansion to Chad and the United Republic of Tanzania in 2024-2025. For the WFP use case, the PRIMES Interoperability Gateway is being configured to seamlessly exchange assistance plans, facilitate beneficiary verification at collection points, and receive updated assistance records post-distribution. Progress continues but is delayed due to competing priorities in the field and reduced resources. The expected implementation date was extended to 31 December 2027, reflecting the impact of the reduction in capacity in both organizations that have affected the pace of implementation.
2023	378	**The Board recommends UNHCR improve reporting on the management of large camps, including costs and results**	31.12.2026	31.12.2026	DEPS/PTSS	In early 2025, UNHCR reconfigured its strategies and presence across all operations, including those with large camps, to enhance efficiency and effectiveness in line with the Global Compact on Refugees.

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		achieved, and develop scenarios for making savings and increasing efficiency and effectiveness. ***Assessment of the Board of Auditors (June 2026)*** *The Board considers that the recommendation is **under implementation** and shall be closed at the end of 2026.*				UNHCR is refining its methodologies to support more rigorous priority-setting and better link financial and results data at the country level, particularly in large camp contexts, while also improving results reporting and capturing lessons learned. With the introduction of the "50by35" target and the new Strategic Directions, UNHCR will further improve priority setting and results reporting for 2028 onwards.
Total number of recommendations open from 2023 audit: 6						
Financial Period first mentioned	*Para.*	*United Nations Board of Auditors' recommendations (A/80/5/Add.6 for 2024, A/79/5/Add.6 for 2023, A/78/5/Add.6 for 2022)*	*Estimated time for completion - per prior year reporting*	*Estimated time for completion - revised*	*Office responsible for leading the implementation process*	*Actions intended to be taken to address the recommendation*
2022	212	**The Board recommends that UNHCR adopt, as a complement to the issuance of its corporate risk appetite statement, a consistent methodology for defining internally its tolerance for operational risks at the field level.** ***Assessment of the Board of Auditors (June 2026)*** *UNHCR has drafted a Global Risk Appetite Statement in 2025, which needs to be reviewed due to the restructuring and expected new strategic directions.* *The recommendations remain, as in 2025, **under implementation.***	30.09.2024	31.12.2026	DDRS	Six pilot country operations identified key risk indicators and began collecting corresponding data. Building on these pilots, UNHCR developed a practical guide for selecting indicators and setting tolerance levels, along with a reference document linking country reports to the global framework and a library of potential indicators. UNHCR drafted a global risk appetite statement which went through extensive consultation with headquarters, regional bureaux and the operations in 2025. However, finalization of the draft document was delayed at that time due to ongoing changes in the operating environment and risk capacity. In January 2026, the new High Commissioner commissioned an independent management review.

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						Its findings, issued in mid-2026, included recommendations related to the global risk appetite statement, which are now being aligned accordingly with the new Strategic Directions and the new operating model of UNHCR.
Total number of recommendations open from 2022 audit: 1 **Grand Total: 36**						

Abbreviation list

Acronym	*Division/service*
DDRS	Design, Development and Risk Management Service
DER	Division of External Relations
DER - PCS	Division of External Relations - Partnership Coordination Service
DEPS	Division of Emergency and Programme Support
DEPS - SMS	Division of Emergency and Programme Support - Supply Management Service
DEPS - PTSS	Division of Emergency and Programme Support - Programme and Technical Support Service
DIPS	Division of International Protection and Solutions
DPM	Division of People Management
DRM	Division of Resource Management
GDS	Global Data Service
GSS	Global Shared Services
ITS	Information Technology Service
SRS	Sustainable Responses Service