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Financial reports and audited financial statements, and reports of the Board of Auditors: United Nations

Implementation of the recommendations of the Board of Auditors contained in its report for the year ended 31 December 2022 on the United Nations

Report of the Secretary-General

Summary

The present report provides information in response to the recommendations of the Board of Auditors as contained in its report for the year ended 31 December 2022 on the United Nations (A/78/5 (Vol. I), chap. II). The report is submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B, in which the Secretary-General was requested to report to the Assembly, at the same time as the Board of Auditors submitted its recommendations to the Assembly, on measures taken or to be taken to implement those recommendations.

The present report provides the Administration's comments and information on the status of implementation, the department responsible, the estimated completion date and the priority of each recommendation contained in the current report of the Board. In addition, the report contains updated information on the status of implementation of the recommendations of the Board for prior periods that were reported by the Board as not having been fully implemented in the annexes to its report, including those relating to the Umoja system, the strategic heritage plan, information and communications technology and the capital master plan.

* A/78/150.



I. Introduction

1. In paragraph 7 of its resolution [48/216 B](#), the General Assembly requested the Secretary-General to report to it on the measures that would be taken to implement the recommendations of the Board of Auditors at the same time as the reports of the Board were submitted to the Assembly. Accordingly, the present report is submitted in response to the recommendations of the Board contained in its report for the year ended 31 December 2022 on the United Nations ([A/78/5 \(Vol. I\)](#), chap. II).

2. In the preparation of the present report, account was taken of the provisions of the following documents:

(a) Resolution [48/216 B](#), in particular its paragraph 8, in which the Assembly requested the Secretary-General to draw attention in his reports to the recommendations of the Board that would require action by the Assembly;

(b) Resolution [52/212 B](#), in particular its paragraphs 3 to 5, and the note by the Secretary-General transmitting the proposals of the Board for improving the implementation of its recommendations approved by the Assembly ([A/52/753](#), annex);

(c) Resolution [77/253 A](#), in particular its paragraph 8, in which the Assembly reiterated its request to the Secretary-General to ensure full implementation of the recommendations of the Board and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions in a prompt and timely manner, to continue to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board; its paragraph 9, in which the Assembly reiterated its request to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that were two or more years old; and its paragraph 10, in which the Assembly also reiterated its request to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board, as well as the priorities for their implementation and the office holders to be held accountable.

3. With regard to prioritization, it is noted that the Board categorizes the most important recommendations as “main” recommendations, of which the implementation will be given a high priority.

4. The Administration’s comments were provided on all of the recommendations and most of them have been reflected in the Board’s report. In accordance with paragraph 9 of resolution [77/253 A](#), additional information has been provided on all recommendations corresponding to prior financial periods that the Board considered not to have been fully implemented, including those relating to the Umoja system, the strategic heritage plan, information and communications technology (ICT) and the capital master plan.

5. Section II below contains the information requested by the General Assembly on the implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations. Section II.A provides information on the implementation of the recommendations contained in the Board’s report for the year ended 31 December 2022 ([A/78/5 \(Vol. I\)](#), chap. II), and section II.B provides information on the implementation of the recommendations contained in the Board’s reports for prior financial periods that the Board considered not to have been fully implemented.

6. Sections III to VI provide information on the implementation of the prior period recommendations that the Board considered not to have been fully implemented relating to the Umoja system, the strategic heritage plan, ICT and the capital master plan, respectively.

II. United Nations

A. Implementation of the recommendations contained in the report of the Board of Auditors on the United Nations for the year ended 31 December 2022¹

Overview

7. Tables 1 and 2 summarize the status of implementation of recommendations as of August 2023.

8. Table 1 summarizes the status of the 25 main recommendations of the Board, of which closure of 5 has been requested and 20 are under implementation. Of the 20 main recommendations that are under implementation, 9 are scheduled to be implemented in 2023, 8 in 2024 and 3 in 2025.

Table 1
Status of implementation of main recommendations

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Department of Management Strategy, Policy and Compliance	4	–	–	4	4	–
Department of Operational Support	2	–	–	2	2	–
Department of Political and Peacebuilding Affairs	2	1	–	1	1	–
Development Coordination Office	2	–	–	2	2	–
Economic Commission for Africa	1	1	–	–	–	–
Office for the Coordination of Humanitarian Affairs	1	1	–	–	–	–
Office of Information and Communications Technology	2	–	–	2	2	–
Multiple departments	11	2	–	9	9	–
Total	25	5	–	20	20	–

9. Table 2 summarizes the status of all 84 recommendations of the Board, of which closure of 17 has been requested and 67 are under implementation. Of the 67 recommendations that are under implementation, 33 are scheduled to be implemented in 2023, 30 in 2024 and 4 in 2025.

Table 2
Status of implementation of all recommendations

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Department of Management Strategy, Policy and Compliance	21	4	–	17	17	–
Department of Operational Support	2	–	–	2	2	–
Department of Political and Peacebuilding Affairs	7	1	–	6	6	–
Development Coordination Office	7	2	–	5	5	–
Economic Commission for Africa	3	2	–	1	1	–
Office of Information and Communications Technology	8	–	–	8	8	–
Office for the Coordination of Humanitarian Affairs	4	1	–	3	3	–

¹ A/78/5 (Vol. I), chap. II.

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
United Nations Office at Geneva	6	–	–	6	6	–
United Nations Office at Nairobi	1	1	–	–	–	–
United Nations Office at Vienna	2	1	–	1	1	–
Multiple departments	23	5	–	18	18	–
Total	84	17	–	67	67	–

Detailed information on implementation status

10. **In paragraph 29 of its report, the Board recommended that the Administration make appropriate disclosures on the funds received in its budget documents to ensure transparency.**

Departments responsible: Department of Management Strategy, Policy and Compliance, Office for the Coordination of Humanitarian Affairs and Department of Political and Peacebuilding Affairs

Status: Under implementation

Priority: High

Target date: Second quarter of 2024

11. The Administration's comments were reflected in paragraph 30 of the Board's report.

12. **In paragraph 41 of its report, the Board recommended that the Administration revise the budget guide to explicitly request special political missions to provide more detailed information on financial as well as human resources when reporting extrabudgetary resources in the proposed programme budget.**

Departments responsible: Department of Management Strategy, Policy and Compliance, Department of Political and Peacebuilding Affairs and United Nations Office at Nairobi

Status: Under implementation

Priority: Medium

Target date: First quarter of 2024

13. A new table has been introduced in the proposed programme budget for special political missions (A/78/6 (Sect. 3)/Add.1, table 10) to provide a summary of the number of posts funded from extrabudgetary resources, based on current information and projections, to facilitate a holistic view of the staffing of special political missions from all funding sources. In addition, annex IV of that report has been expanded to provide a breakdown of extrabudgetary resources into voluntary contributions and cost-recovery revenue, which is now included in the calculation of extrabudgetary resources.

14. The availability of extrabudgetary resources is volatile and depends on the availability of voluntary contributions from donors. The current funding environment

remains uncertain, which caused a variance between budgetary resources and actual posts. Extrabudgetary contributions can be received at any time during the year and are usually not guaranteed at the time the regular budget proposal is prepared and submitted for the review of the relevant committees.

15. As the global service provider for the United Nations Environment Programme, the United Nations Human Settlements Programme (UN-Habitat) and the resident coordinator system, and as the designated service provider for the United Nations Secretariat in Kenya, the United Nations Office at Nairobi must ensure that its staffing complement supports the sustainability, high quality and timeliness of its services. The Office is also often required to invest in human resources in order to strengthen its service delivery capacity so as to meet the surge requirement of new clients, and to ensure that the services required by new clients do not jeopardize the service delivery for existing clients. The Office's investment in these new positions is critical for the success of its partnership with its clients and to meet the Office's responsibilities as a service provider, as outlined in the service-level agreements.

16. In paragraph 48 of its report, the Board recommended that the Administration enhance guidance and oversight on the formulation of the programme budget to ensure that all entities increase the disclosure of comprehensive analyses and breakdowns for the proposed grants and contributions in future budget proposals.

Departments responsible: Department of Management Strategy, Policy and Compliance, Office for Disarmament Affairs, Economic Commission for Africa and Office for the Coordination of Humanitarian Affairs

Status: Closure requested

Priority: Medium

Target date: Not applicable

17. The budget guide that supports the preparation of the proposed programme budget for 2024 indicates in its paragraph 6 that more information on grants and contributions is to be provided in the budget proposals. The documents for the proposed programme budget for 2024 include a detailed table with the breakdown of grants and contribution. The Administration considers this recommendation to be implemented and requests its closure by the Board.

18. In paragraph 63 of its report, the Board recommended that the Administration ensure that the special political missions conduct a comprehensive analysis of the root causes for the significant variances between actual vehicle and computing device holdings and standard allocations.

Departments responsible: Department of Management Strategy, Policy and Compliance, Department of Operational Support, Office for Disarmament Affairs, Office of the Special Envoy of the Secretary-General for Syria, United Nations Office for West Africa and the Sahel, United Nations Assistance Mission in Somalia, United Nations Support Mission in Libya, United Nations Integrated Office in Haiti, United Nations Integrated Transition Assistance Mission in the Sudan, Office of the Special Envoy of the Secretary-General for the Great

Lakes Region and United Nations Assistance Mission in Afghanistan

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2024

19. An inventory check will be conducted by the end of the second quarter of 2024 to resolve the variances in the numbers of vehicles and computer devices.

20. In paragraph 64 of its report, the Board recommended that the Administration update the vehicle holding ratio and related guidance, as well as the computing device allocation “ratio”, as part of the Standard Cost and Ratio Manual in order to enable the missions to improve the transparency and quality of vehicles and computing devices budget proposals in the future.

Department responsible: Department of Operational Support

Status: Under implementation

Priority: High

Target date: Second quarter of 2024

21. Updating the vehicle ratios is an initiative under the vehicle fleet strategy, which is currently being reviewed by the vehicle fleet category team, in consultation with the field missions. The Administration expects the new vehicle ratios to be in effect in the second half of 2024.

22. In paragraph 75 of its report, the Board recommended that the Administration develop an effective communication mechanism, as well as establish a guideline to ensure due review of all ICT budget proposals.

Departments responsible: Office of Information and Communications Technology and Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: First quarter of 2024

23. The communication mechanism will be developed and a guideline will be established to ensure due review of all ICT budget proposals.

24. In paragraph 90 of its report, the Board recommended that the Administration continue to monitor budget implementation, in particular for those entities with continuous overexpenditure on furniture and equipment, in accordance with the parameters established by the General Assembly.

Departments responsible: Department of Management Strategy, Policy and Compliance and Department of Political and Peacebuilding Affairs

Status: Closure requested

Priority: High
Target date: Not applicable

25. Redeployment of resources within a budget section and within non-post objects of expenditure are permitted under the current regulatory framework. Adjustments to the plan are also permitted, in accordance with rule 106.2 (b) of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, which gives programme managers the discretion to reformulate their plans, provided that it is in pursuance of the objective and strategy of the subprogramme. Redeployments do not require prior General Assembly approval and, pursuant to paragraph 29 of resolution [77/267](#), the primary consideration in determining the resource requirements is the effective delivery of mandates. The Administration continues to monitor budget implementation in accordance with the current regulatory framework. The Administration considers this recommendation to be implemented and requests its closure by the Board.

26. In paragraph 101 of its report, the Board recommended that the Administration update its policies to emphasize monitoring mobile device service usage for non-official purposes.

Department responsible: Office of Information and Communications Technology
Status: Under implementation
Priority: Medium
Target date: Second quarter of 2024

27. The administrative instruction on mobile devices and the policy on the use of personal devices have been developed and are currently undergoing the review and clearance process.

28. In paragraph 102 of its report, the Board recommended that the Administration inform respective entities to implement the mobile communication services recovery and refund mechanism to ensure non-official mobile communication service costs are recovered and refunded to the regular budget in a timely manner.

Department responsible: Office of Information and Communications Technology
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2023

29. Instructions for personnel on marking personal and official business calls are included in the telephone billing system (e-billing application). The instructions cover the responsibilities of both users and entities regarding non-official calls made by personnel, as well as the reimbursement mechanism that is in place for payroll deductions. Full instructions are available to users upon logging in to the e-billing portal.

30. **In paragraph 109 of its report, the Board recommended that the Administration consider the actual deployment and the revised role of the videoconferencing team when updating the agreements with the United Nations Office for Project Services (UNOPS).**

Department responsible: Office of Information and Communications Technology
Status: Under implementation
Priority: Medium
Target date: First quarter of 2024

31. The role and scope of the videoconferencing team have been revised by the Office of Information and Communications Technology and are reflected in the financial agreement of 2023. The team has been downsized by two resource persons. These services will be further reviewed when updating agreements with UNOPS for 2024.

32. **In paragraph 125 of its report, the Board recommended that the Administration expedite its review of the cost-recovery fund (10RCR) balances and the relevant reserve levels to ensure that the fund may be utilized in a more efficient and effective manner and the overall fund balance is maintained at an appropriate level in accordance with the relevant policy and guidelines.**

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2023

33. Balances in the cost-recovery fund are required to ensure continuous operations and to avoid cross-subsidization with assessed funds. The Office of Programme Planning, Finance and Budget continues to review fund balances to guarantee the appropriate level required to provide services, taking into consideration requirements for staffing liabilities and other future operational costs.

34. **In paragraph 133 of its report, the Board recommended that the Administration expedite its cleaning up of the legacy accumulated surplus and attribute unassigned accumulated surplus to accountable offices and departments.**

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2023

35. The Administration's comments were reflected in paragraphs 132 and 134 of the Board's report.

36. **In paragraph 138 of its report, the Board recommended that the Administration clear the long-outstanding loan to the jointly financed activities**

fund (10JFA) from the cost-recovery fund (10RCR) in a timely manner to enable the 10RCR fund to be used for cost-recovery activities in a more effective and efficient manner.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Target date: Not applicable

37. As the liquidity position of the jointly financed activities fund (10JFA) has improved, the loan was repaid in June 2023. Going forward, should the need arise for temporary financing of the 10JFA fund, the Administration will explore available options to manage liquidity for the Organization. The Administration considers this recommendation to be implemented and requests its closure by the Board.

38. In paragraph 145 of its report, the Board recommended that the Administration carry out prompt negotiations and agree with its clients on the services provided and related cost recoveries to fulfil the reimbursement conditions established in the respective agreements and in the cost-recovery policy and guidelines.

Department responsible: United Nations Office at Vienna

Status: Closure requested

Priority: Medium

Target date: Not applicable

39. The United Nations Office at Vienna carried out negotiations and agreed with its clients on the services to be provided and the related cost recoveries, and billed its clients prior to the end of 2022. The Administration considers this recommendation to be implemented and requests its closure by the Board.

40. In paragraph 146 of its report, the Board recommended that the Administration establish a periodic control mechanism to recover the costs of the services rendered, with the purpose of avoiding delays in payment from its clients.

Department responsible: United Nations Office at Vienna

Status: Under implementation

Priority: Medium

Target date: First quarter of 2024

41. The United Nations Office at Vienna will establish a monthly control mechanism that will remind clients, if necessary, 30 days after the bill has been issued to process payment promptly in accordance with the terms of the agreement.

42. In paragraph 160 of its report, the Board recommended that the Administration request the Department of Operational Support, the Department of Global Communications and other responsible entities to continue to review their revenue-producing activities and take appropriate measures to minimize losses to avoid a potential financial burden on Member States.

<i>Departments responsible:</i>	Department of Operational Support and Department of Global Communications
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2023

43. The Administration will continue its efforts to manage the catering operation with the aim of reducing losses to the extent possible. Historically, all cafeteria operations lose money, while catering events generate profits. The Administration continuously monitors demand for food services and will adjust the number of operating cafeterias accordingly.

44. The United Nations Postal Administration has been taking steps to reduce losses and will continue to do so by expanding sales and maintaining, if not reducing, costs. The Postal Administration operations and revenue-generating capability are currently being reviewed and the findings and recommendations are expected to be available by the end of 2023.

45. Currently, garage operations at United Nations Headquarters generate sufficient income to cover expenses. It should be noted, however, that two external factors that are beyond the direct control of the Administration may affect this positive situation and future revenue-generating abilities. The first factor is the decision of the General Assembly in paragraph 63 of its resolution [77/262](#) to maintain garage rates at their current level and not introduce any changes in the garage operations policies. This limits the Administration's ability to make any future rate adjustments in accordance with the prevailing economic situation in a timely manner, as it would require a request to the Assembly to adjust rates. The second factor is the expected implementation of congestion pricing in New York City, beginning as early as spring 2024, which would levy a daily toll on vehicles driving into Manhattan below 60th street. The additional cost, when combined with garage fees, may prove too costly to many garage users and therefore reduce demand for permits, which is the main source of revenue.

46. In paragraph 170 of its report, the Board recommended that the Administration continue supporting offices and departments in enhancing their self-monitoring by establishing key performance indicators that depict operationally closed grants that require financial closure in accordance with donor agreements, the grant master data status of inactive grants and the corresponding unspent project balances and cash balances.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance, Office for the Coordination of Humanitarian Affairs, Department of Economic and Social Affairs, Department of Operational Support and United Nations Office for Partnerships
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2023

47. The Administration has commenced developing a dashboard to facilitate review by entities of unspent funds under grants that are operationally closing and require final closure action, and has already established a new key performance indicator that will be included in the dashboard for monitoring monthly internal controls.

48. **In paragraph 182 of its report, the Board recommended that the Administration improve the formulation of resource requirements for multi-year capital construction budgets based on actual project implementation and revised project schedules in order to limit the unspent balances of the projects at the end of each budget period.**

Departments responsible: Department of Management Strategy, Policy and Compliance, United Nations Office at Geneva and United Nations Office at Nairobi

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2023

49. The Administration will continue to review the actual and projected disbursement patterns and propose the scheduling of resources for individual major construction projects accordingly.

50. **In paragraph 191 of its report, the Board recommended that the Administration expedite its review and revision of the administrative instruction on programme support accounts to ensure the effective utilization of programme support cost funds.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2024

51. In addition to the memorandum issued in 2012 and subsequent annual guidance provided by the Controller, with the most recent guidance issued on 19 December 2022 for 2023, work is under way to revise the administrative instruction on programme support accounts, incorporating guidance on the level of programme support cost reserves.

52. **In paragraph 199 of its report, the Board recommended that the Administration clearly define the meaning of each set of limits in the United Nations Investment Management Guidelines to avoid different interpretations and amend the related Asset and Investment Manager compliance rules accordingly.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

53. The language of the Investment Management Guidelines will be clarified to facilitate clear interpretation of the rules without any ambiguity. The Bloomberg Asset and Investment Manager rules will also be updated.

54. **In paragraph 207 of its report, the Board recommended that the Administration clarify the credit rating rules in the investment guidelines to ensure that the actual investment practice is consistent with the rules.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

55. The investment guidelines will be updated to ensure consistent references to the minimum credit rating criteria.

56. **In paragraph 213 of its report, the Board recommended that the Administration strengthen its review of the mapping between cash pool assets and associated investment revenue at year end to ensure the completeness and accuracy of relevant financial disclosures in the future.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: First quarter of 2024

57. The Administration has started to review the mapping process between cash pool assets and associated investment revenue for year-end activities.

58. **In paragraph 223 of its report, the Board recommended that the Administration establish an institutional mechanism for United Nations Medical Insurance Plan management to periodically review the performance of the Plan, propose premium rate adjustments and closely monitor the reserve balance of the Plan to ensure its sustainability.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2024

59. The Administration will establish a mechanism to periodically review the Medical Insurance Plan's performance, propose adjustments to premium rates and closely monitor the Plan's reserve balance to ensure its sustainability.

60. **In paragraph 229 of its report, the Board recommended that the Administration closely monitor the reserve balances of the health insurance plans and take appropriate action in due course to ensure that the reserve remains within a reasonable range.**

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

61. The Administration actively monitors the reserve balances of the health insurance plans and the Health and Life Insurance Committee discusses the matter annually during the plan renewals. As a result, for the upcoming 2023/24 plan year, the Committee has recommended and the Controller has approved a premium holiday to ensure the adequacy of the reserve balances. The latest information circular on the renewal of the United Nations Headquarters-administered health insurance programme (ST/IC/2023/11) confirms the Controller's decision to grant a one-month premium holiday to participants of the United Nations Worldwide Plan and the Cigna United States dental plan.

62. In paragraph 235 of its report, the Board recommended that the Administration consider amending the internal rules to require formal approval from the Director-General of the United Nations Office at Geneva for the creation of any new reserve of the United Nations Staff Mutual Insurance Society against Sickness and Accidents in order to strengthen its management of reserves and ensure the reserve fund remains within a reasonable range.

<i>Department responsible:</i>	United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	First quarter of 2024

63. A proposal to amend the internal rules will be presented to the Executive Committee of the Staff Mutual Insurance Society in September 2023. The Committee's recommendation will be presented to the Director-General of the United Nations Office at Geneva for a final decision and implementation effective from the first quarter of 2024.

64. In paragraph 241 of its report, the Board recommended that the Administration expedite the reconciliation process of accounts receivable to ensure the visibility of actual outstanding amounts and continue to urge relevant agencies and entities to pay their share of contributions to the health insurance funds in a timely manner.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

65. The Administration will continue to send monthly statements to the agencies and other United Nations entities on their outstanding receivables and strengthen its efforts to encourage them to pay their dues, including their share of contributions to

the health insurance funds, on a timely basis. The Administration will take measures to expedite the reconciliation process of outstanding health insurance receivables to avoid long-outstanding balances and ensure that payments are received from the agencies and entities.

66. In paragraph 244 of its report, the Board recommended that the Administration approach the participating organizations that have not yet implemented recoveries through payroll to analyse the possibility of implementing automated recoveries to improve recoveries and ensure that aged receivables do not have an adverse impact on health insurance operations.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

67. The United Nations Staff Mutual Insurance Society will present this recommendation to its Executive Committee for discussion and will also reach out to the organizations concerned to identify simple and effective payroll recoveries.

68. In paragraph 257 of its report, the Board recommended that the Administration develop an overall physical inspection plan to identify and ensure the proper preservation of the 96 heritage assets in the custody of the Office of Information and Communications Technology.

Departments responsible: Office of Information and Communications Technology and Department of Operational Support

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

69. The Administration will complete the physical verification of heritage assets by the end of 2023.

70. In paragraph 258 of its report, the Board recommended that the Administration update relevant data in Umoja in a timely manner to ensure the accuracy of heritage property records at United Nations Headquarters in the future.

Departments responsible: Office of Information and Communications Technology and Department of Operational Support

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

71. The Administration will update the relevant data in Umoja for all gifts identified as heritage assets by the end of 2023.

72. **In paragraph 259 of its report, the Board further recommended that the Administration conduct a professional assessment of the warehouse's environment at United Nations Headquarters and take necessary measures to ensure the safe storage of heritage assets.**

Departments responsible: Office of Information and Communications
Technology and Department of Operational
Support

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2025

73. The Administration has initiated the process of conducting a professional assessment of the warehouse space for gifts. The full implementation of this recommendation is expected by the fourth quarter of 2025.

74. **In paragraph 281 of its report, the Board recommended that the Administration conduct a thorough review of the procurement process for this case to ensure full compliance with relevant regulations.**

Department responsible: Economic Commission for Africa

Status: Closure requested

Priority: High

Target date: Not applicable

75. A thorough review of the two solicitation procurement processes has been conducted and lessons learned identified to inform the proper management of future projects. The Administration considers this recommendation to be implemented and requests its closure by the Board.

76. **In paragraph 282 of its report, the Board also recommended that the Administration continue its efforts to implement adequate and effective management, as well as strengthen communication with contractors and stakeholders, to ensure completion within the updated project schedule.**

Department responsible: Economic Commission for Africa

Status: Closure requested

Priority: Medium

Target date: Not applicable

77. The Administration has improved communication with the contractor by establishing a platform to exchange communications, track the status of documents and provide warnings on outstanding or overdue matters; negotiated a shorter time for execution of decisions and for responses among the contract stakeholders; established a mechanism for a more precise review and control of contract schedules, on a weekly, monthly and quarterly basis; and conducted various levels of analysis, on a regular basis, at site, project and corporate levels, to ensure close monitoring of scheduled versus actual progress. The Administration considers this recommendation to be implemented and requests its closure by the Board.

78. **In paragraph 283 of its report, the Board further recommended that the Administration diligently assess potential strategies for recovering losses and minimizing inefficiencies.**

Department responsible: Economic Commission for Africa
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2023

79. The Economic Commission for Africa has undertaken an assessment of the possible losses and will continue to seek guidance on potential strategies to be pursued to recover them. The Commission has also updated various stakeholders on the meeting held with the joint venture partners and the letter received from the lawyer of one of the partners.

80. **In paragraph 293 of its report, the Board recommended that the Administration closely monitor the project implementation progress, assess and manage the schedule risk in a timely manner and take remedial measures to speed up construction of the new building.**

Department responsible: United Nations Office at Nairobi
Status: Closure requested
Priority: Medium
Target date: Not applicable

81. The United Nations Office at Nairobi has confirmed the successful award of a construction contract for the new office building, which was the largest and main outstanding contract related to the replacement of the A to J office blocks. The contract was awarded on 26 July 2023 and was within the budget and schedule of 18 months approved by the General Assembly. Based on this significant milestone, the Office is confident that the concern raised by the Board regarding potential future delays to the project has been addressed, and that the existing risk-control framework outlined in the Office's prior comments to the Board will ensure that there are no further delays to the project. The Administration considers this recommendation to be implemented and requests its closure by the Board.

82. **In paragraph 305 of its report, the Board recommended that the Administration assess whether there was potential for recouping any avoidable costs that might have arisen, and closely monitor the technical steps of the programme in order to anticipate and prevent changes resulting from the mistakes or shortcomings of its vendors.**

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2025

83. The United Nations Office at Geneva agrees that it might be possible to recoup some costs related to errors and omissions in the design, but the Organization would

need to prove gross negligence on the part of the contractor. A decision would need to be taken based on the advice of various stakeholders in full consideration of all the risks associated with legal action. This recommendation will continue to be assessed until the end of the project.

84. In paragraph 306 of its report, the Board recommended that the Administration design an alternative plan to ensure that the Office of the United Nations High Commissioner for Human Rights (OHCHR) moves in on schedule even in the event the works on building E are delayed.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

85. The United Nations Office at Geneva will design an alternative plan for the move of OHCHR, should the works in building E be delayed.

86. In paragraph 307 of its report, the Board recommended that the Administration resolve all pending issues for building H before the end of the liability period.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2024

87. The strategic heritage plan project team and the facilities management team of the United Nations Office at Geneva are working closely with the contractor to resolve all the pending issues for building H before the end of the liability period. To that end, the project team holds weekly follow-up meetings to validate items that are resolved and weekly meetings with the contractor to identify any items on the punch list that are blocked. The Office recalls that in addition to exiting contractual safeguards to mitigate the identified risk, a part of the application for payment has been put on hold. The release of the related amounts is linked to the finalization by the contractor of items on the punch list. Furthermore, as maintaining resources from the contractor on site has a direct cost for the contractor, it is in the contractor's interest to complete the tasks expeditiously.

88. In paragraph 308 of its report, the Board recommended that the Administration conduct a space optimization study by the end of 2023 and take steps to significantly increase the occupancy rate of the United Nations Office at Geneva premises, including building H.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

89. A project has been initiated as the first part of a space optimization study and is being coordinated by the transition team with support from the strategic heritage plan team and the Facilities Management Service, alongside consultations with United Nations entities and staff representatives. The issue was discussed at the fifteenth and sixteenth meetings of the Transition Board and an action plan has been agreed, which includes a revision of the information circular detailing the space allocation policy, a review of the overall allocation of floors and offices, which is anticipated to remain fundamentally unaltered, and the implementation of a revised space allocation methodology before entities are moved into renovated buildings.

90. In paragraph 324 of its report, the Board recommended that the Administration ensure that the Office for the Coordination of Humanitarian Affairs enhance the governance of those high-level positions, in collaboration with the Inter-Agency Standing Committee and the United Nations Development Programme (UNDP), to ensure they are under adequate supervision.

<i>Departments responsible:</i>	Office for the Coordination of Humanitarian Affairs and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2024

91. The strengthening of the selection procedure is currently being addressed in coordination with the Inter-Agency Standing Committee and UNDP, including: (a) the letter of appointment issued by UNDP now includes information that the deputy humanitarian coordinator and regional humanitarian coordinator are non-Secretariat positions in the Standing Committee with no delegation of authority over Secretariat resources; and (b) a call for applications to the Standing Committee pool of candidates for the position of humanitarian coordinator was launched on 31 July 2023 to enhance the roster of deputy and regional humanitarian coordinator candidates.

92. In paragraph 330 of its report, the Board recommended that the Administration continue to support entities in expediting the process of integrating UNDP-administered staff into the Secretariat in a progressive and seamless manner with due regard to ensuring transparency and fairness of the selection process, in accordance with the Organization's regulatory framework.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Second quarter of 2024

93. The Administration has supported and will continue to support entities in integrating UNDP-administered staff into the United Nations Secretariat. The Administration has reached out to all entities of the Secretariat that have personnel administered by UNDP and is collecting information on the planned transitions. The United Nations Office on Drugs and Crime and OHCHR have started the transition of their personnel, with the United Nations Office on Drugs and Crime planning to

have finalized the process in November 2023. The Administration has also drafted a guide for the processing of such transitions to assist entities in the process. Consultations on the guide are currently being conducted among stakeholders.

94. In paragraph 339 of its report, the Board recommended that the Administration conduct a thorough workforce review of the ICT staffing support service and avoid overreliance on third-party contract personnel.

Departments responsible: Office of Information and Communications Technology, Department of Management Strategy, Policy and Compliance and Department of Operational Support

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2024

95. A workforce review of the ICT staffing support services will be concluded by December 2024 so as to avoid overreliance on third-party contract personnel. Several steps have already been taken to assess and streamline the operations supported by service providers. As part of the workforce review, the Office of Information and Communications Technology is examining the modalities available for ICT service provision with a view to optimizing quality, cost and level of service.

96. In paragraph 355 of its report, the Board recommended that the Administration review procurement issues that arose from previous solicitations to ensure lessons learned are incorporated into the new procurement process for the same requirements to ensure that the process is in accordance with United Nations procurement principles.

Departments responsible: Office of Information and Communications Technology and Department of Operational Support

Status: Closure requested

Priority: High

Target date: Not applicable

97. Steps have been taken to assess and streamline operations supported by ICT contractual personnel, including transitioning to service-contract modalities. Evidence is available for the Board's review. The Administration considers this recommendation to be implemented and requests its closure by the Board.

98. In paragraph 359 of its report, the Board recommended that the Administration conduct a review of the management and selection process for the P-5 position, including to determine any deficiencies that may have occurred and whether there was a risk of a conflict of interest, and consider any further appropriate administrative action following the results of this review.

<i>Department responsible:</i>	Department of Peacebuilding and Political Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Target date:</i>	Not applicable

99. This matter has already been investigated by the Office of Internal Oversight Services (OIOS), necessary actions have been taken and therefore the Administration requests the closure of this recommendation by the Board.

100. In paragraph 364 of its report, the Board recommended that the Administration review the policy on special post allowance to ensure that it is only applicable to exceptional cases.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	First quarter of 2024

101. Staff are expected to assume temporarily, as a normal part of their customary work and without extra compensation, the duties and responsibilities of higher-level posts. In exceptional cases, staff members holding a fixed-term or continuing appointment who are called upon to assume the full duties and responsibilities of a post at a clearly recognizable higher level than their own for a temporary period may be granted a non-pensionable special post allowance at the higher level. The Administration is currently reviewing the administrative instruction on special post allowance to streamline its implementation and simplify the existing processes, while abiding by the relevant General Assembly mandates. The review is estimated to be completed by the first quarter of 2024.

102. In paragraph 371 of its report, the Board recommended that the Administration ensure that the concerned entity, with the guidance of the Department of Management Strategy, Policy and Compliance, review the classification of the identified general temporary assistance replacement positions.

<i>Departments responsible:</i>	Economic Commission for Africa and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

103. Beginning with the 2023 proposed programme budget, all general temporary assistance positions have been reported in the supplementary information of the proposed programme budget for the regular programme of technical cooperation. The Administration considers this recommendation to be implemented and requests its closure by the Board.

104. **In paragraph 377 of its report, the Board recommended that the Administration ensure that the entities concerned, in collaboration with UNOPS, clearly stipulate the conditions under which the respective selection modality is used in the next revised financial agreement.**

Departments responsible: Office for the Coordination of Humanitarian Affairs and Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

105. In anticipation of the promulgation of the new umbrella memorandum of understanding between the United Nations and UNOPS, the Office for the Coordination of Humanitarian Affairs is actively negotiating one new financial agreement with UNOPS to replace the current two financial agreements in use for information technology and data support services when they expire on 31 December 2023. The new financial agreement will conform to the anticipated new umbrella memorandum of understanding.

106. **In paragraph 383 of its report, the Board recommended that the Administration ensure the entities concerned clarify the selection procedures used in the pure pre-selection modality and when and how exceptions could be approved, and that the selection procedures are fully observed.**

Department responsible: Development Coordination Office, Office for the Coordination of Humanitarian Affairs, Department of Political and Peacebuilding Affairs and Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: First quarter of 2024

107. The Administration will engage with UNOPS to make clear the selection procedures in the pure pre-selection modality and when exceptions may be approved.

108. The Administration also continues to monitor the implementation of the correct procedures as applicable to the respective categories of personnel and will advise offices, as necessary if exceptions are identified, to ensure that corrective actions are taken.

109. **In paragraph 393 of its report, the Board recommended that the Administration continue to use email templates in which internal candidates are not highlighted during the recruitment process in order to ensure fairness and competitiveness.**

<i>Departments responsible:</i>	Office for the Coordination of Humanitarian Affairs and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

110. The Office for the Coordination of Humanitarian Affairs has always made selections after a thorough review and assessment process of both external and internal candidates, in accordance with the General Assembly resolution on equal treatment of internal and external candidates. The Office continues to use email templates in which internal candidates are not highlighted during the recruitment process to ensure fairness and competitiveness. The Administration considers this recommendation to be implemented and requests its closure by the Board.

111. In paragraph 401 of its report, the Board reiterated that the Administration should take appropriate action to hold the entities accountable in the exercise of their delegated authority to grant exceptions to human resources administration instructions and avoid having entities implement exceptions outside their delegated authority in the future.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

112. The Administration notes that this recommendation is a reiteration of the recommendation in paragraph 392 of the Board's report for the year ended 31 December 2021 (A/77/5 (Vol. I), chap. II). The Administration will continue to provide entities with guidance on how to exercise the delegated authority to make human resources exceptions in a compliant manner and will enhance the monitoring tool available to entities to self-monitor in their duties as the first line of defence. In parallel, the Administration is working on strengthening the escalation component of the response mechanism and will pilot this on the reporting and follow-up of human resources exceptions.

113. In paragraph 405 of its report, the Board recommended that the Administration issue guidance to special political missions and peacekeeping missions that are funded by the regular budget to increase their focus on improving equitable geographical distribution.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

114. A communication has been sent to the heads of entities on the changes to the system of desirable ranges, effective 1 January 2024. An action plan is included in the communication for entities to ensure recruitment on as wide a geographical basis as possible. The Administration considers this recommendation to be implemented and requests its closure by the Board.

115. In paragraph 406 of its report, the Board also recommended that the Administration pilot, in some underrepresented and unrepresented countries, initiatives to ensure job opportunities are sufficiently publicized to attract more applicants and that more knowledge is shared on channels, pipelines, qualifications, etc., for them to be able to be selected.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

116. The Administration continues to engage with the permanent missions to the United Nations of unrepresented and underrepresented Member States to identify avenues to target their nationals for careers in the United Nations. Career briefings targeted to aspiring young nationals and mid-career professionals are being conducted. A model purposeful partnership agreement has also been pursued with selected Member States and proposals to identify activities for potential collaboration are being considered.

117. In addition, the Administration has made efforts to build a database of online job boards that are used by nationals in underrepresented and unrepresented countries, with a three-tiered approach: job boards that are used on a national level, those that are used on a regional level and major global job boards. While the Office of Human Resources provides hiring offices with access to those boards, it has also started looking into automatized posting of jobs online by linking some of the boards to Inspira. The latter is a new project in its beginning phase but promises to yield a higher return on investment than manual postings. As part of its efforts, the Office has signed a memorandum of understanding with the networks of resident coordinators and United Nations information centres to leverage them in promoting the work of the United Nations and attracting talent from unrepresented and underrepresented Member States. The Administration considers this recommendation to be implemented and requests its closure by the Board.

118. In paragraph 431 of its report, the Board recommended that the Administration, at the level of the Headquarters Committee on Contracts, issue an annual report based on its reviews, focusing on key areas of improvement and good practices which should be shared widely.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2023

119. The Headquarters Committee on Contracts is planning to compile the relevant information for 2023 and prepare an annual report accordingly.

120. **In paragraph 439 of its report, the Board recommended that the Administration explore ways to systematically review and update the vendor database as well as the financial information of vendors that are selected for award.**

Department responsible: Department of Operational Support
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2024

121. The Administration will explore ways to systematically review and update the vendor database as well as the financial information of vendors that are selected for award.

122. **In paragraph 447 of its report, the Board recommended that the Administration strengthen coordination on vendor sanctions with other agencies, funds and programmes of the United Nations system, with the objective of assessing the feasibility and benefits of establishing, in the medium term, a joint vendor committee to harmonize procedures and actions taken.**

Departments responsible: Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2024

123. The task force of the Procurement Network of the High-level Committee on Management on the revision of the model policy framework for handling allegations of vendors having engaged in proscribed practices has finalized a draft revision of the document, which is currently under review by participating organizations. The framework defines a common, harmonized approach and enables United Nations system organizations to share information based on decisions taken by their respective sanctions boards. The sanctions are recorded in the shared United Nations Global Marketplace application. In addition, the Secretariat has issued a new standard operating procedure for the Vendor Review Committee, which includes provisions for the implementation of the mutual recognition principle. Following the issuance of the model policy framework, the Secretariat will encourage further cooperation among the respective sanctions boards.

124. **In paragraph 455 of its report, the Board recommended that the Administration expedite the review and release of the delegation of authority policy framework and put in place a more agile process to update the delegation of authority policy framework in response to changes to the wider policy framework.**

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2023

125. The Administration notes that this recommendation is a reiteration of the recommendation in paragraph 249 of the Board's report for the year ended 31 December 2019 (A/75/5 (Vol. I), chap. II). The revised policy is in the final review phase. The Administration is, in parallel, working on the enhancement of the delegation of authority portal so that the revised delegation instrument can be issued as soon as the revised delegation of authority framework is cleared. The enhanced portal will be instrumental in ensuring a more agile process for future updates.

126. In paragraph 458 of its report, the Board recommended that the Administration conduct a review of the existing key performance indicators to ensure that only those key performance indicators measuring the impact of decisions are used for monitoring delegation of authority before the shift to Umoja Analytics, and conduct more granular and targeted analysis on the priority results of delegation of authority monitoring.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2023

127. The Administration will review the existing key performance indicators before the shift to Umoja Analytics. With the policy revision process now in the final review phase, the focus moving forward is to enhance the operationalization of the accountability framework for the monitoring of decision-making authority in order to improve performance as measured against the strengthened policy framework, for which a key element is more systematically undertaking targeted analysis and follow-up of the monitoring results. The objectives are to: (a) identify systemic issues that can be addressed by better tools, information, guidance and policy or process improvements as the second line of defence; and (b) highlight opportunities for entities to improve their performance against targets as the first line of defence.

128. In paragraph 463 of its report, the Board recommended that the Administration enhance the first line of monitoring by making more frequent use of accountability indicator monitoring and measure progress in the next cycle of the statement of internal control.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	First quarter of 2024

129. The Administration will consider the appropriate control in the next statement of internal control exercise.

130. In paragraph 466 of its report, the Board recommended that the Administration encourage expanding the coverage of the planning and monitoring function of the integrated planning, monitoring and reporting solution to other funding sources besides extrabudgetary sources.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

131. Using the integrated planning, monitoring and reporting solution for managing the regular budget is currently being piloted with an entity. A subprogramme at United Nations Headquarters is also piloting the use of the solution to manage its full programme of work, which is funded by the regular budget as well as partially funded from the peacekeeping support account and other extrabudgetary resources. The experience will be documented and shared with reporting entities by the end of 2023. It is hoped that dissemination of information on these experiences will act as a catalyst for expansion of the use of solution by other entities. In addition, it is anticipated that the solution will also be used for the 2024 proposed programme budget for section 33, Construction, alteration, improvement and major maintenance.

132. In paragraph 467 of its report, the Board recommended that the Administration make progress towards using the strategic management application module for programme planning purposes besides monitoring.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2024

133. Entities will be requested to add all their annual planned results into the strategic management application module as part of the regular outreach from the Business Transformation and Accountability Division and with the support of the Office of Programme Planning, Finance and Budget. This could allow for the module to reflect entity plans comprehensively in the system. This would constitute encouragement to entities to use the system for comprehensive planning. It should be noted that the module is the system of record for approved programme plans and monitoring of results.

134. In paragraph 473 of its report, the Board recommended that the Administration undertake the planned review of [ST/AI/2021/3](#) to enhance the clarity of the definitions of the scope, resources and evaluators and the use of evaluation results.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

135. The review of the administrative instruction on evaluation in the United Nations Secretariat is under way, with the consultation process expected to be concluded by

the third quarter of 2023. The revised administrative instruction will then be submitted for legal review in the fourth quarter of 2023, subject to operational exigencies.

136. In paragraph 476 of its report, the Board recommended that the Administration ensure indicators in the senior managers' compacts are reviewed during the meeting of the Management Performance Board at the end of 2023, taking into consideration the findings mentioned in paragraph 475.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

137. The template for the compact will be reviewed by the Management Performance Board in the fourth quarter of 2023. The Administration notes, however, that the compact is the Secretary-General's performance management tool to capture the performance of senior managers, which is distinct from other existing mechanisms to measure entity performance, and that it is for the Secretary-General to decide on any changes.

138. In paragraph 486 of its report, the Board recommended that the Administration take measures to ensure adequate liquidity to finance operational requirements in the short term, including ensuring measures for the timely recovery of outstanding receivables, and formulate a comprehensive scenario analysis which covers short-, medium- and long-term plans to address the potential liquidity challenge.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2023

139. With intensified outreach and resource mobilization efforts conducted by the Development Coordination Office, the liquidity situation has remained stable so far. The Office, together with senior leadership, has advocated tirelessly with Member States to fully fund the system and to do so early in the year so as to avoid a liquidity crunch and provide financial stability in the short and medium term. In parallel, the Development Coordination Office, in support of the Executive Office of the Secretary-General, has been pursuing a process of engagement with Member States leading to a substantive and robust resolution of the Economic and Social Council, in which the Council mandated the Secretary-General to launch a transparent and inclusive consultation process with Member States to bring the resident coordinator system funding model to a place of predictability, sustainability and stability in the long term.

140. In paragraph 491 of its report, the Board recommended that the Administration minimize vacancies and ensure business continuity by finalizing the guidance note on resident coordinators ad interim, which includes an expectation that resident coordinators ad interim serve for the entire tenure of the expected vacancy and the diversification of profiles of resident coordinator pool members.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2023

141. The Administration is in the process of finalizing the guidance note on resident coordinators ad interim.

142. In paragraph 496 of its report, the Board recommended that the Administration ensure recruitment on as wide a geographical basis as possible of resident coordinators and resident coordinator pool members.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2023

143. As of August 2023, resident coordinators were from 51 countries and territories, with 50 per cent from programme countries and 50 per cent from non-programme countries. In June 2023, the Development Coordination Office added four new resident coordinator pool members, of whom three are from programme countries. Further efforts to widen the geographical distribution of the resident coordinators and resident coordinator pool members are continuing.

144. In paragraph 500 of its report, the Board recommended that the Administration ensure that information on resident coordinator pool candidates is dealt with in a confidential manner.

Department responsible: Development Coordination Office
Status: Closure requested
Priority: Medium
Target date: Not applicable

145. Any information relating to resident coordinator pool members is kept confidential and is handled in a way that fully respects confidentiality. The service provider is contractually bound to handle candidates' personal information confidentially and emphasis has been put on this requirement following the Board's recommendation. The Administration considers this recommendation to be implemented and requests its closure by the Board.

146. In paragraph 505 of its report, the Board recommended that the Administration develop detailed guidelines to outline the steps of the performance management process to ensure accountability, including for resident coordinators ad interim, regardless of the tenure of their appointment.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2023

147. The Development Coordination Office will develop detailed guidelines to outline the performance management process for both resident coordinators and resident coordinators ad interim regardless of the duration of their assignments.

148. In paragraph 514 of its report, the Board recommended that the Administration ensure that the accountability structure and coordination mechanism under the United Nations Sustainable Development Group are fully functional with regard to the implementation of the development reform initiatives.

Department responsible: Development Coordination Office
Status: Closure requested
Priority: Medium
Target date: Not applicable

149. The accountability structure and coordination mechanism under the United Nations Sustainable Development Group enable the implementation of the development reform. They are stipulated in the Group's working arrangements and the monitoring and accountability framework, both of which are inter-agency documents that were designed and endorsed by the entities making up the Group in 2021. Copies of these documents have been provided to the Board. The Administration considers this recommendation to be implemented and requests its closure by the Board.

150. In paragraph 515 of its report, the Board also recommended that the Administration assist in refining the documentation of the entire United Nations Sustainable Development Group to clearly define the responsible entities for key initiatives of the workplan by clearly identifying the main entities responsible for supporting, or monitoring and evaluating, each key initiative.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2023

151. As all needed inter-agency coordination tools related to the reform have been finalized within the United Nations Sustainable Development Group, the Group has moved into the implementation and consolidation phase. Therefore, rather than having individual entities responsible for different initiatives, all entities are responsible for implementing the agreed reform initiatives and working methods. The implementation of the reform initiatives and working methods is assessed by the governing bodies of the entities of the Group through the reform checklist, which is to be finalized by the end of 2023. Future initiatives and the relevant parties responsible for their design, implementation and monitoring will be decided by Group based on need.

152. In paragraph 522 of its report, the Board recommended that the Administration reference the shared structure under the relevant subprogramme to better reflect the reform structures, and also reflect the shared structures and their mandates in relevant workplans and associated performance reporting.

<i>Departments responsible:</i>	Department of Political and Peacebuilding Affairs and Department of Peace Operations
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	First quarter of 2025

153. The Department of Political and Peacebuilding Affairs will make a reference to the single regional political-operational structure shared between it and the Department of Peace Operations in the proposed programme budget during the next annual budget cycle. In addition, the Department of Political and Peacebuilding Affairs will strengthen the reflection of the shared structure and its mandates in relevant workplans and associated performance reporting.

154. In paragraph 529 of its report, the Board recommended that the Administration ensure transparency and reporting on activities of the nature described in paragraphs 524 to 528 of the Board's report to relevant governing bodies.

<i>Departments responsible:</i>	Department of Political and Peacebuilding Affairs and Department of Peace Operations
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	First quarter of 2025

155. The Department of Political and Peacebuilding Affairs will continue to be guided by relevant mandates from the legislative bodies and will provide transparent and timely reporting on its activities to the relevant governing bodies, as appropriate and required.

156. In paragraph 535 of its report, the Board recommended that the Administration explore a more active way to participate in the selection and evaluation of experts of the Standby Team of Senior Mediation Advisers based on the current regulatory framework.

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	First quarter of 2024

157. The Administration will explore a more active way to participate in the selection and evaluation of experts of the Standby Team of Senior Mediation Advisers. Any options to be identified will, however, need to continue to fall within the applicable terms and conditions of the implementing partner modality set out in the memorandum of understanding between the United Nations Secretariat and UNOPS, which places clear limits on the Secretariat's role in this respect.

158. **In paragraph 539 of its report, the Board reiterated its previous recommendation that the Administration take more proactive measures to strengthen the geographical representation and gender balance of the rosters of experts for Security Council subsidiary bodies, international electoral experts and mediation experts.**

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

159. The Administration will continue its efforts to further strengthen geographical and gender representation in the mediation roster. In line with previous exercises, the Policy and Mediation Division in the Department of Political and Peacebuilding Affairs plans again to conduct a review of the roster with respect to gender and geographic balance in 2023. The Administration draws attention to the fact that the majority of mediation support assignments are conducted by the full-time standby team members, drawn each year from the roster with a focus on achieving gender parity and geographic balance in this full-time team. Since 2020, the full-time team has had full gender parity each year. In addition, from 2020 to 2023, experts serving on the standby team have had the following nationalities: Argentina (one), Colombia (one), Ghana (one), Guinea (one), Kenya (one), Philippines (one), South Africa (two), Türkiye (one), Uganda (one) and United States of America (two). In 2022, 78 per cent of all assignments were conducted by the full-time standby team.

160. The Administration has also continued its efforts to improve the number of women from all regional groups in the roster of sanctions experts, as well as the overall geographical representation in the roster. The Security Council Affairs Division in the Department of Political and Peacebuilding Affairs participated on 21 June 2023 in a regional career fair for nationals from the Middle East and North Africa regions. On 6 July 2023, the Division also briefed the African Group on the recruitment process for experts to serve on sanctions monitoring groups, teams and panels. In order to further improve the gender and geographical representation in the roster, the Division plans to: (a) participate in additional virtual regional career fairs; (b) organize a dedicated webinar together with a leading professional network; and (c) organize additional outreach events (in person or in a hybrid format) for Member States and regional groups so as to promote applications from qualified female candidates and candidates from underrepresented regions.

161. On the electoral roster, the Electoral Assistance Division in the Department of Political and Peacebuilding Affairs is in contact with the Department of Operational Support to plan and coordinate for the next roster campaign, which could provide a new opportunity to further enhance gender and geographical representation on the electoral roster. A new policy on global roster building will be issued in the near future and is aimed at ensuring gender and geographical balance. The Secretary-General has already decided that female candidates will remain on the roster for a duration of six years and male candidates will remain for four years, and that all roster listings prior to those time limits will be discontinued.

162. **In paragraph 544 of its report, the Board recommended that the Administration develop a multi-year resource mobilization plan which takes into account emerging donors to raise funds and prevent a liquidity crisis in the Peacebuilding Fund.**

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

163. The Administration will develop a multi-year resource mobilization plan for the Peacebuilding Fund.

164. In paragraph 547 of its report, the Board recommended that the Administration allocate sufficient funding to the priority windows of “Cross-border and Regional Approaches” and “Facilitating Transitions” by adjusting procedures and, in addition, revise performance targets based on the results of the initial three years of the Peacebuilding Fund’s strategy.

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

165. The Administration will adjust its guidelines and take action to increase its funding to the priority windows of “Cross-border and regional approaches” and “Facilitating transitions” under the Peacebuilding Fund. In addition, the Administration agrees to revise performance targets based on the experience of the initial three years of the Peacebuilding Fund’s strategy and the findings of the mid-term review.

166. In paragraph 548 of its report, the Board recommended that the Administration enhance the system to regularly bring off-track projects in any given year back on track in the following year, and clearly define and duly report the catalytic effects of the projects.

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

167. The Administration will undertake an assessment to clearly define the catalytic effects of projects under the Peacebuilding Fund. In addition, the Administration is reviewing its approach to the on-track versus off-track status of projects and will develop a note to ensure close monitoring and stronger management of the projects.

168. In paragraph 556 of its report, the Board recommended that the Administration keep the rationale for the Emergency Relief Coordinator’s final decision on the selection of countries for anticipatory action well documented.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Target date:</i>	Not applicable

169. The Administration has developed a standard template to inform the Emergency Relief Coordinator's decisions on whether to endorse or extend anticipatory action frameworks. The template has been in use since its development in March 2023. The template also ensures that the rationale for the Coordinator's decision on the selection of countries for anticipatory action is well documented. Thus, the Administration considers this recommendation to be implemented and requests its closure by the Board.

170. In paragraph 563 of its report, the Board recommended that the Administration ensure that the global guidelines for country-based pooled funds provide guidance on requirements for the disclosure of the specific preselection criteria for partners invited to participate in the reserve allocations.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Second quarter of 2024

171. The Administration will develop additional guidance for country-based pooled funds on how to disclose the preselection criteria for reserve allocations in the form of an internal guidance note for Humanitarian Financing Units to complement the global guidelines.

172. In paragraph 569 of its report, the Board recommended that the Administration clarify the process of selecting supplementary partners outside the initial list of preselected partners for reserve allocations in relevant guidance, including but not limited to requirements to document the process, and duly disclose any changes to the initial list of preselected partners.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Second quarter of 2024

173. The Administration will develop additional guidance for the country-based pooled funds on how to select supplementary partners outside the initial partners list for reserve allocations, including requirements to document the process, in the form of an internal guidance note for Humanitarian Financing Units to complement the global guidelines.

174. In paragraph 579 of its report, the Board recommended that the Administration highlight the potential discrepancies identified to the project

auditors, conclude ongoing audit processes for the final verification of project deliverables and the determination of any ineligible expenditures and refunds, and follow up on compliance concerns in line with the established procedures.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2024

175. The Administration will ensure that the potential discrepancies identified by the Board are duly communicated to the project auditors in due course, in accordance with the regular auditing process.

176. In paragraph 588 of its report, the Board recommended that the Administration clarify the balance between the Office of Information and Communications Technology's central control and the entities' operational freedom in the procurement and management of ICT assets as part of the proposed ICT accountability framework and that the Office of Information and Communications Technology should also establish standards and assessment methods when designating entities as ICT certified.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Target date: First quarter of 2024

177. The formulation of the Secretariat ICT accountability framework began in November 2022. A central component of the framework is to provide officially recognized ICT entities with operational latitude through a framework that captures the various ICT roles and responsibilities throughout the Organization, while maintaining central control over various ICT-related activities based on their level of maturity.

178. A core facet of the ICT accountability framework is the identification of ICT standards and key performance indicators and their respective adoption throughout the Secretariat as a basis for designating officially recognized ICT entities by the Chief Information Technology Officer.

179. In paragraph 591 of its report, the Board recommended that the Administration include a clear definition of the roles and duties of the Chief Information and Technology Officer in the ICT governance framework and accountability framework.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: Medium

Target date: First quarter of 2024

180. The ICT accountability framework will include definitions of the roles and responsibilities for information technology activities throughout the Secretariat, including the role and duties of the Chief Information Technology Officer. This will enable central control of ICT activities and granting of operational latitude to officially recognized ICT entities based on maturity levels.

181. In paragraph 596 of its report, the Board recommended that the Administration review the membership of the ICT governance bodies to ensure sufficient and appropriate representation in the committees and ensure that the ICT governance bodies meet at the required frequency, in accordance with their terms of reference.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

182. The membership of ICT governance bodies is being renewed and their terms of reference, including those of the relevant technical committees, will be reviewed to ensure the ICT governance bodies meet at the required frequency.

183. In paragraph 601 of its report, the Board recommended that the Administration define the specific areas of cybersecurity that need to be accountable to a central governance function and encourage all entities to participate in global cybersecurity initiatives to increase visibility of and strengthen cybersecurity.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2024

184. Specific areas have been identified as being accountable to a central governance function and tools and mechanisms to monitor performance have been, or are in the process of being, deployed as part of global initiatives, as follows: (a) information security awareness training and proactive simulation exercises; (b) response to security advisories that require, for example, deployment of security updates; (c) compliance with access control procedures; (d) network segmentation; (e) security incident reporting and response; (f) proactive vulnerability management; and (g) comprehensive deployment and operation of the threat-hunting solution.

185. In paragraph 607 of its report, the Board recommended that the Administration develop a workplan for the resources needed with respect to personnel and technology for the full implementation of network segmentation and the threat-hunting solution.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2024

186. Implementation of network segmentation is ongoing across the United Nations Secretariat with existing resources. Progress is monitored as part of a globally managed project. Entities have been instructed, as part of the budget preparation process, to identify additional resources, if required, and include the deployment of the threat-hunting solution as a priority in their respective workplans.

B. Implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations for prior financial periods

Overview

187. In paragraph 9 of its resolution [77/253 A](#), the General Assembly reiterated its request to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that were two or more years old.

188. In annex I to its report on the United Nations for the year ended 31 December 2022 ([A/78/5 \(Vol. I\)](#), chap. II), the Board provided a summary of the status of implementation, as of December 2022, of its 262 extant recommendations relating to eight prior financial periods up to 31 December 2021. Of those 262 recommendations, 111 (42 per cent) had been fully implemented, 11 (4 per cent) had been overtaken by events and 140 (54 per cent) were under implementation.

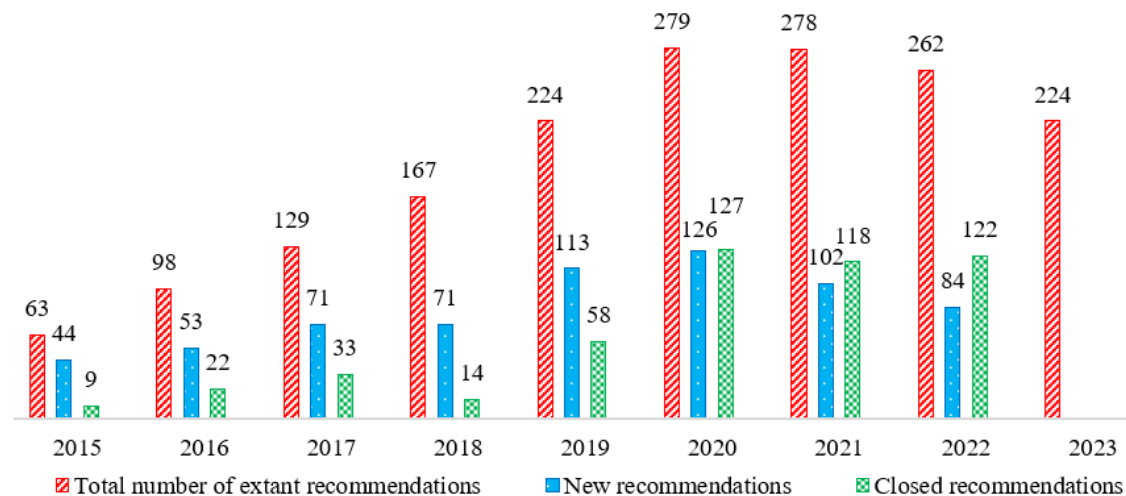
189. The overall status of implementation, as of December 2022, of the recommendations contained in the Board's reports on the United Nations for the eight prior financial periods is shown in table 3, reflecting an aggregate implementation rate of 65 per cent and an additional 12 per cent of recommendations closed by the Board or assessed as overtaken by events.

Table 3
Overall status of implementation of the recommendations of the Board of Auditors on the United Nations for prior periods, as at 31 December 2022

<i>Period/report</i>	<i>Total number of recommendations issued for each period</i>	<i>Implemented since the issue period</i>	<i>Closed by the Board/overtaken by events</i>	<i>Under implementation</i>	<i>Not implemented</i>
2014/(A/70/5 (Vol. I), chap. II)	26	18 (69%)	8 (31%)	–	–
2015/(A/71/5 (Vol. I), chap. II)	44	29 (66%)	9 (20%)	6 (14%)	–
2016/(A/72/5 (Vol. I), chap. II)	53	40 (75%)	12 (23%)	1 (2%)	–
2017/(A/73/5 (Vol. I), chap. II)	71	59 (83%)	11 (16%)	1 (1%)	–
2018/(A/74/5 (Vol. I), chap. II)	71	54 (76%)	9 (13%)	8 (11%)	–
2019/(A/75/5 (Vol. I), chap. II)	113	81 (72%)	12 (10%)	20 (18%)	–
2020/(A/76/5 (Vol. I), chap. II)	126	78 (62%)	10 (8%)	38 (30%)	–
2021/(A/77/5 (Vol. I), chap. II)	102	33 (32%)	3 (3%)	66 (65%)	–
Total	606	392 (65%)	74 (12%)	140 (23%)	–

190. The figure shows the overall trends in implementation of the extant recommendations made by the Board in its reports on the United Nations (volume I) for the financial periods between 2015 and 2022. As a result of efforts made by the Administration to close recommendations, the number of extant recommendations has been declining over the past three financial periods.

Trends in implementation of extant recommendations of the Board, 2015–2022



191. Table 4 summarizes the overall situation, as of August 2023, with respect to the 140 recommendations that had been determined by the Board to be under implementation as of December 2022.

Table 4
Status of implementation of extant recommendations for prior periods considered not fully implemented in annex I to the report of the Board of Auditors on the United Nations for the year ended 31 December 2022

(Number of recommendations)

<i>Department(s) responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Department of Economic and Social Affairs	3	–	–	3	3	–
Department of Management Strategy, Policy and Compliance	59	18	–	41	41	–
Department of Operational Support	4	1	–	3	3	–
Department of Political and Peacebuilding Affairs	7	–	–	7	7	–
Department of Safety and Security	1	1	–	–	–	–
Development Coordination Office	18	12	–	6	6	–
Economic Commission for Africa	1	–	–	1	1	–
Office for the Coordination of Humanitarian Affairs	5	2	–	3	3	–
Office of Information and Communications Technology	17	3	–	14	14	–
United Nations Office for Partnerships	1	1	–	–	–	–
Multiple departments	24	6	–	18	18	–
Total	140	44	–	96	96	–

192. As indicated in table 4, of the 140 recommendations determined by the Board to be under implementation, closure has been requested for 44 recommendations and 96 were under implementation as of August 2023. Of the 96 recommendations that were under implementation, 56 are scheduled to be implemented before the end of 2023, 38 in 2024 and 2 in 2025.

Detailed information on implementation status

Report of the Board for the year ended 31 December 2015²

193. **In paragraph 126 of its report, the Board recommended that the Administration review the completeness of data in the Umoja real estate module and ensure that adequate controls are in place to assure data quality.**

Departments responsible: Department of Management Strategy, Policy and Compliance and Enterprise Resource Planning Solution Division

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2017

Revised target date: Fourth quarter of 2023

² A/71/5 (Vol. I), chap. II.

194. The implementation of this recommendation is ongoing. The Administration is engaged in the process of publishing the guidance on standardized measurements of real estate data.

195. In paragraph 135 of its report, the Board recommended that the Administration establish standard cost categories for use by each duty station to improve transparency and enable reporting of “cost of the estate per staff member” at each location.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2018

Revised target date: Fourth quarter of 2023

196. The implementation of this recommendation is ongoing. The Administration is proceeding with individual analysis of data availability for potential breakdown in cost reporting for each duty station and feasibility for implementation.

197. In paragraph 141 of its report, the Board recommended that the Administration design a common set of performance metrics to help benchmark performance across each duty station.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2018

Revised target date: Fourth quarter of 2023

198. Implementation of the recommendation is ongoing. The Administration is proceeding with the required individual assessments, analysis and alignments.

199. In paragraph 169 of its report, the Board recommended that the Administration develop indicators for the handling of disciplinary cases. These indicators should cover: (a) the proportion of referrals that lead to a case being initiated; (b) the length of time between referral and case initiation; (c) overall case durations; and (d) case outcomes. The indicators should be used to support improvements in the processes for referring and handling cases.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2019

Revised target date: Second quarter of 2024

200. An exercise involving various stakeholders began in May 2023 to gather data on time taken for the processing of disciplinary cases. The collection of data is under way and will inform the development of indicators for the handling of cases.

201. In paragraph 256 of its report, the Board recommended that the legal framework around the granting of funds to partners be formally introduced into the Financial Regulations and Rules of the United Nations.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: First quarter of 2020

Revised target date: Fourth quarter of 2024

202. The Administration is considering the appropriate time to submit a new proposal to the General Assembly, being mindful of other revisions to the Financial Regulations and Rules that may be required.

203. In paragraph 264 of its report, the Board recommended that the Administration develop a common principles-based framework for the management of partners that specifies the key procedures to be performed by all Secretariat entities. To facilitate the development of the common framework, the Secretariat should conduct an end-to-end review of the project management life cycle, including consultations with key stakeholders and a review of all current practices.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Original target date: Third quarter of 2017

Revised target date: Fourth quarter of 2023

204. A common policy framework is under development and is at the stage of internal consultation.

Report of the Board for the year ended 31 December 2016³

205. In paragraph 205 of its report, the Board recommended that the Administration expedite the process of defining and implementing the role of the Medical Services Division in technical supervision, oversight and enforcement of medical standards system-wide, based on the recommendations of the High-level Independent Panel on Peace Operations.

³ A/72/5 (Vol. I), chap. II.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Third quarter of 2018
<i>Revised target date:</i>	Fourth quarter of 2023

206. Following legal clearance of its annexes, the full memorandum of understanding with the relevant entities was finalized in June 2023. A draft policy governing technical supervision is expected to be ready by 30 September 2023 and will then undergo a consultation process.

Report of the Board for the year ended 31 December 2017⁴

207. In paragraph 81 of its report, the Board recommended that the United Nations Treasury formalize the participation of different entities in the main cash pool by way of written agreements with them.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

208. The United Nations Treasury is working with various stakeholders on this matter. The list of entities participating in the main cash pool is under review to determine the entities for which an agreement is required. Once the review is completed, written agreements will be established with the entities concerned.

Report of the Board for the year ended 31 December 2018⁵

209. In paragraph 103 of its report, the Board recommended that information about surviving dependants who are children be reflected separately in the data on retirees to ensure that age-gap calculations are correct. The Board also recommended that the Administration identify and update the correct status of the 643 cases where participants have not been identified either as surviving dependants or retirees.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	First quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2023

⁴ A/73/5 (Vol. I), chap. II.

⁵ A/74/5 (Vol. I), chap. II.

210. The Administration is continuing to track these cases manually and will reflect them in the upcoming full actuarial valuation at the end of 2023.

211. In paragraph 132 of its report, the Board recommended that the Administration review the third-party administrator reporting templates for gaps in data quality and standardization and streamline the data elements in the paid claims files to enable authentication of subscribers and expenditure, help identify red flags and carry out correct and comprehensive classification of claims.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2020

Revised target date: First quarter of 2024

212. The Administration has identified the required reporting standards and incorporated these into the proposed contracts with the third-party administrators, including data requirements commonly used in the health insurance industry. This data will enable the authentication of subscribers and expenditure, the identification of red flags and the correct and comprehensive classification of claims. This information will also be useful for plan performance reviews and underwriting exercises carried out by the Administration. The Administration is actively following up with the third-party administrators to obtain their final comments on the draft standardized contracts.

213. In paragraph 142 of its report, the Board recommended that the Administration take steps to make it mandatory that all cases of fraud and suspected fraud be reported, as they come to notice, by all third-party administrators.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2019

Revised target date: First quarter of 2024

214. The reporting requirements are now incorporated in the proposed contracts with the third-party administrators, including that the third-party administrators must take every possible measure to confirm and document, or to disprove, the suspected fraud, regardless of its nature. The Administration is actively following up with the third-party administrators to obtain their final comments on the draft standardized contracts.

215. In paragraph 193 of its report, the Board recommended that the Administration improve the system of forecasting of cash flows and assess liquidity requirements to support effective cash management and optimal investment decisions.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2020
<i>Revised target date:</i>	Not applicable

216. The Administration has now put in place the following measures: (a) daily inflow and outflow estimates for upcoming periods of six weeks (using Umoja data on maturing investments, approved outgoing payments and outflows based on past flows); (b) continuation of monthly inflow and outflow estimates for upcoming periods of 12 months based on past outflows; (c) T+3 outgoing payment amounts approved by the Cashier's team; (d) a just-in-time funding model that reduces amounts held in operational bank accounts, thus increasing amounts available for investment; and (e) same-day visibility of contribution receipts.

217. The relevant supporting documentation was submitted to the Board. The Administration considers this recommendation to be implemented and requests its closure by the Board.

218. In paragraph 212 of its report, the Board recommended that the Administration carry out a review of its hedging programme, increase the number of counterparties having International Swaps and Derivatives Association agreements and revisit the policy of equal splitting of agreements among the counterparties so as to derive advantage from the most competitive market rates while limiting credit exposure in accordance with the defined guidelines.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

219. A review of the hedging programme was undertaken and the foreign currency hedging guidelines were updated to ensure that each forward transaction is executed at the most competitive rate. This approach was implemented in the execution of the hedging programme since the 2020 regular budget period. Furthermore, the Office of Programme Planning, Finance and Budget is working to increase the number of counterparties with which the United Nations has an International Swaps and Derivatives Association agreement, of which there are currently three. The United Nations Treasury is working with the Office of Legal Affairs in the negotiation of an agreement with a potential additional counterparty bank.

220. In paragraph 303 of its report, the Board recommended that the Administration upgrade the information technology resources of the Non-Governmental Organizations Branch to ensure efficient and timely processing of new applications for consultative status from non-governmental organizations, as well as the processing of the increasing number of quadrennial reports. The Department of Economic and Social Affairs should also monitor the

initiatives by non-governmental organizations that are related to the Sustainable Development Goals.

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Third quarter of 2024

221. A further assessment of the timeline required to complete the data migration, testing, user training and further development of the system has indicated that these require more time to be completed. In addition, the roll-out of a new system during the regular and resumed sessions of the Committee on Non-Governmental Organizations in early 2024 would not be ideal. A revised target date of the third quarter of 2024 has therefore been set for the full implementation of this recommendation.

222. In paragraph 372 of its report, the Board recommended that the Archives and Records Management Section interact with the focal points of the departments, offices and missions to ensure preparation of retention schedules followed by review by the Section.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Not applicable

223. All entities have now provided their approved retention schedules. The Administration considers this recommendation to be implemented and requests its closure by the Board.

224. In paragraph 576 of its report, the Board recommended that the Administration focus efforts on avoiding delays in project implementation, particularly for activities identified as being on the critical path, to avoid risk of cost escalation.

<i>Department responsible:</i>	Economic Commission for Africa
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	No change

225. Key activities on the critical path of the Africa Hall project include: (a) design and documentation (including procurement); (b) construction works; and (c) handover and closeouts. The Economic Commission for Africa continues to focus on actions aimed at mitigating delays for the above activities and to avoid cost

escalation. The following steps have been undertaken: (a) negotiation with the proposed contractor to reduce the time for implementation by 25 per cent; (b) monthly monitoring of the timeline at the project level; (c) quarterly revision of the timeline at the stakeholder level; (d) strict monitoring of supplier deadlines included in the weekly performance review; (e) backward planning for all tasks at the team level; and (f) weekly meetings with key players, held since 2020.

Report of the Board for the year ended 31 December 2019⁶

226. In paragraph 61 of its report, the Board recommended that the Administration carry out a thorough review of cost recovery in the cost-recovery fund (10RCR) to ensure its reasonableness.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2023

227. The Administration included guidance on fund balance utilization and surpluses in its annual guidance issued in October 2022. The Administration is also following up with individual service providers on their surplus balances to bring them into line with the guidance.

228. In paragraph 79 of its report, the Board recommended that the Administration review the programme support cost framework and related instructions, in consultation with entities, to ensure the transparent and timely availability of information on income and costs and harmonized practices across entities for the preparation of cost plans.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2023

229. The Administration has prepared the first draft of the guidelines on the management of programme support costs, which has been circulated for internal review. As the next step, the document is being updated and it will be further shared widely with all relevant stakeholders for consultations.

230. In paragraph 90 of its report, the Board recommended that the Administration complete the exercise of aligning Umoja objects of expenditure with budget objects of expenditure within a reasonable time frame.

⁶ A/75/5 (Vol. I), chap. II.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2024
<i>Revised target date:</i>	No change

231. The Administration is taking action to implement this recommendation to ensure improved alignment of the budget and actual expenditures concerning consultants and individual contractors. The alignment is planned to be completed with the issuance of the proposed programme budget for 2025 by the second quarter of 2024.

232. In paragraph 129 of its report, the Board recommended that the Administration formulate formal guidelines for the management of funds with negative cash pool balances and that it implement a mechanism for the periodic review of funds with negative cash pool balances.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2023

233. The Administration conducts a monthly review of cash balances to identify any funds with negative cash balances and informs managers of the negative cash balances of the need to take corrective action. Formal guidelines will be finalized by the end of 2023.

234. In paragraph 142 of its report, the Board recommended that the Administration coordinate with other entities participating in health insurance plans to establish effective monitoring mechanisms for the accuracy of membership records and contributions.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

235. Neither the United Nations Secretariat nor the United Nations system working group created specifically for this exercise will continue to seek to identify such cases. Less than 20 matches were identified by the United Nations Secretariat during the census preparation for the 2021 full actuarial valuation. Other United Nations system organizations observed similar insignificant findings. The relevant parts of the conclusions of the working group and the United Nations Secretariat were presented

to the Board. The Administration considers this recommendation to be implemented and requests its closure by the Board.

236. In paragraph 204 of its report, the Board recommended that the Administration take expeditious action to amend and promulgate the Secretary-General's bulletins to specify and enhance the clarity of the roles and responsibilities of the Department of Management Strategy, Policy and Compliance and the Department of Operational Support.

Departments responsible: Department of Management Strategy, Policy and Compliance and Department of Operational Support

Status: Under implementation

Priority: High

Original target date: First quarter of 2021

Revised target date: Second quarter of 2024

237. The draft Secretary-General's bulletins continue to be under legal review and are expected to be promulgated by the first half of 2024.

238. In paragraph 210 of its report, the Board recommended that the Administration clearly define and document the roles and responsibilities of the Department of Management Strategy, Policy and Compliance and the Department of Operational Support, including decision-making authority, for all human resources processes and projects, to avoid any potential confusion among their shared clients.

Departments responsible: Department of Management Strategy, Policy and Compliance and Department of Operational Support

Status: Under implementation

Priority: Medium

Original target date: First quarter of 2021

Revised target date: Second quarter of 2024

239. The draft Secretary-General's bulletins continue to be under legal review and are expected to be promulgated by the first half of 2024. The roles and responsibilities of the Department of Management Strategy, Policy and Compliance and the Department of Operational Support were outlined by the Secretary-General in reports in 2018, which were approved by the General Assembly, and in subsequent programme budget documents.

240. In paragraph 227 of its report, the Board recommended that the Administration define criteria for what constitutes an entity and clarify which entities are included in the delegation of authority framework as contained in Secretary-General's bulletin [ST/SGB/2019/2](#).

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Not applicable

241. The Administration has defined more precise criteria for what constitutes an entity in the context of the delegation of authority framework, which will be reflected in the revision of [ST/SGB/2019/2](#), which is in the final review phase. These criteria have already been applied when assessing whether heads of newly created offices or units need to receive delegated authority from the Secretary-General, as well as in the review of what entities are considered as being outside the delegation of authority framework. The Administration considers this recommendation to be implemented and requests its closure by the Board.

242. In paragraph 229 of its report, the Board recommended that the Administration review the delegations of authority that the Secretary-General had issued to entities excluded from the framework in a time-bound manner.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2021
<i>Revised target date:</i>	Not applicable

243. The Administration has completed the review of the entities that were excluded from the delegation of authority framework in 2019 based on precise criteria. This reassessment has resulted in delegation of authority being issued to one previously excluded entity. The outcome of the review has been documented in a repository, which the Administration will keep updating as new entities are created. The Administration considers this recommendation to be implemented and requests its closure by the Board.

244. In paragraph 237 of its report, the Board recommended that the Administration explore how to specify and document the resources for which authority is delegated and subdelegated.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

245. The revised delegation of authority policy will include a new section to clarify the scenarios in which an entity makes decisions (i.e. exercises the delegated authority) on behalf of another entity. The revision of Secretary-General's bulletin [ST/SGB/2019/2](#) and delegation instruments are at the finalization stage and the revised policy has been submitted for final review.

246. In paragraph 249 of its report, the Board recommended that the Administration expedite the revision of the Secretary-General's bulletin issued for the purpose of decentralizing decision-making to align it with the procedure followed for delegation of authority.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Not applicable

247. The revised policy has been submitted for final review. The Administration is, in parallel, working on the enhancement of the delegation of authority portal so that the revised delegation of authority instrument can be issued as soon as the revised policy is issued. The enhanced portal will be instrumental in ensuring a more agile process for future updates. The Administration requests that the status of this recommendation be updated as having been overtaken by events and that it be closed by the Board, since it was reiterated in paragraph 455 of the Board's report for the year ended 31 December 2022 ([A/78/5 \(Vol. I\)](#), chap. II).

248. In paragraph 251 of its report, the Board recommended that the Administration review the changes in the workload and responsibilities resulting from the enhanced delegation of authority across the Organization at the earliest to better inform policy on delegation of authority and also for resource planning.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

249. The Administration has already implemented parts of this recommendation through: (a) a survey conducted by the Management Client Board asking entities to self-assess the change in workload; and (b) an evaluation exercise by OIOS in which OIOS cautioned that it was impossible to disentangle the impact on workload resulting from the new delegation of authority framework from other factors. In order to better address the issues that some entities may have experienced in exercising decision-making in specific areas, the revised Secretary-General's bulletin introduces a new possibility for heads of entities to subdelegate specific authorities to the head of another entity that is in a better position to execute the authority. This will be reflected in the revision of Secretary-General's bulletin [ST/SGB/2019/2](#) currently in the final review phase.

250. **In paragraph 263 of its report, the Board recommended that the Administration expedite the development of criteria for the withdrawal of delegated authority and other corrective actions, prepare and implement an internal schedule for monitoring segregation of duties and develop a mechanism for identifying and documenting the lessons learned for further improvement.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2021

Revised target date: Fourth quarter of 2023

251. The criteria for the withdrawal of delegated authority and other corrective actions are being developed as part of the accountability framework response mechanism, which will be piloted in 2023.

252. The Administration performs checks on segregation of duties related to delegation of authority in all entities every quarter, and therefore considers this part of the recommendation as having already been implemented.

253. **In paragraph 340 of its report, the Board recommended that the Administration incorporate all stages of the recruitment process into the planned technology solution for monitoring recruitment timelines, which should also be implemented in a time-bound manner.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2022

Revised target date: Fourth quarter of 2023

254. Business and technical requirements for the business intelligence recruitment data model, upon which the enhancements to the management dashboard depend, have been submitted for review and development estimation. The timeline of December 2023 is expected to remain valid, subject to overall review and the priorities for business intelligence data model development.

255. **In paragraph 366 of its report, the Board recommended that the Administration take steps to maintain the dual structure, distinguishing between policy formulation and advisory support through the tiered structure for receiving requests and rendering advice to entities across the Secretariat, and ensure the integrity and completeness of the data on advice requests in the Department of Operational Support and the Department of Management Strategy, Policy and Compliance.**

Departments responsible: Department of Management Strategy, Policy and Compliance and Department of Operational Support

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: Second quarter of 2024

256. The Secretary-General's bulletins on the Department of Operational Support and the Department of Management Strategy, Policy and Compliance are under legal review and are expected to be promulgated in the first half of 2024.

257. In paragraph 392 of its report, the Board recommended that the Administration make a distinction between operational guidance, to be applied using professional judgment and expertise, and mandatory policies, and issue procurement guidance and policy accordingly.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2021

Revised target date: Fourth quarter of 2023

258. The Administration remains committed to implementing this audit recommendation and is continuing the work to ensure that a distinction is made between mandatory policy and operational guidance and that procurement policy and guidance are promulgated accordingly. Work is continuing with a view to issuing an administrative instruction.

259. In paragraph 420 of its report, the Board recommended that the Administration put in place a mechanism for monitoring the creation and composition of local property survey boards.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Third quarter of 2021

Revised target date: Fourth quarter of 2023

260. The administrative instruction is in the final review phase prior to its promulgation.

261. In paragraph 433 of its report, the Board recommended that the Administration continue its efforts and explore avenues to further improve the

inflow of resources for the smooth and optimum functioning of the reinvigorated resident coordinator system.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Not applicable

262. Further to the round table with the Secretary-General co-convened by the United States and Kenya, the Development Coordination Office continued its outreach and resource mobilization efforts, and even intensified them, in the run-up to the operational activities for development segment at the Economic and Social Council, held from 23 to 25 May 2023. This intensified outreach not only brought increased contributions compared with last year at the same time, but also translation of commitments into cash earlier than last year. As at 2 August 2023, 22 of 45 donors had made contributions and firm or soft commitments, including donors from the Group of 77. Furthermore, the ramped-up efforts have included strategic outreach towards the Group of 77 and the Gulf Cooperation Council to broker buy-in and nominal contributions. As part of its intensified communication with Member States, the Office crafted five case studies, showcasing the partnership between the resident coordinator system and host Governments in a variety of contexts, to highlight the added value of the resident coordinator system and help donors to make the case to their capitals to fund the system. The Administration considers this recommendation to be implemented and requests its closure by the Board.

263. In paragraph 461 of its report, the Board recommended that the Administration continue to engage with the United Nations country teams to ensure the timely formulation of new common country analyses and updating of existing common country analyses.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Not applicable

264. The Administration has continuously engaged with the United Nations country teams to ensure timely formulation of new common country analyses and the updating of existing ones. It was only through this engagement that by the end of 2022 there was significant progress in terms of compliance with the United Nations Sustainable Development Cooperation Framework guidelines on updates to the common country analysis. Based on analysis by the Development Coordination Office of the latest data available:

(a) There is full compliance for new common country analyses ahead of the formulation of a Cooperation Framework. Pursuant to the audit observations, the Development Coordination Office has amended the Cooperation Framework guidance to clarify indicative definitions and requirements at key stages and indicate

that having national ownership and thorough consultation between the United Nations and the Government is the overarching priority;

(b) Regarding updates of common country analyses, 72 per cent of countries that began implementation of a Cooperation Framework in 2020 updated a common country analysis in 2022, which represents a 20 per cent increase in the number of countries since the 2021 audit period. Of countries that began implementation of a Cooperation Framework in 2021, 93 per cent updated a common country analysis in 2022, representing a 30 per cent increase in the number of countries conducting an update since the 2021 audit. Of countries that began implementation of a Cooperation Framework in 2022, 46 per cent undertook an update to the common country analysis. This is not unexpected, since countries that have just started implementation will have done a very major new common country analysis within the previous 12 to 15 months and will be focusing their energies on the development of joint workplans.

265. As noted above, the Development Coordination Office has engaged with United Nations country teams, invested a lot of effort and made significant progress year after year and has established the mechanism to measure continuous improvement. The Administration considers this recommendation to be implemented and requests its closure by the Board.

266. In paragraph 488 of its report, the Board recommended that the Administration take steps to bring clarity to and define the ownership and responsibility for taking further action to promote the adoption of the client satisfaction and costing and pricing principles, and thereafter enhance the engagement and consultations with the remaining United Nations entities to get them on board along with addressing the concerns, if any.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2023

267. As of August 2023, 26 out of the 35 United Nations entities (74 per cent) had signed both the client satisfaction principles and the costing and pricing principles. Out of the nine entities that have not yet signed those principles, only one entity is currently providing services to other entities within the United Nations system. Therefore, out of the 27 entities that are providing services, 26 have already signed the principles. Efforts are ongoing to have the one current service-providing entity and eight future potential service-providing entities to sign the principles.

Report of the Board for the year ended 31 December 2020⁷

268. In paragraph 30 of its report, the Board recommended that the Administration enhance the performance of fund utilization under the cost-recovery fund (10RCR) to contribute to improved mandate delivery.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation

⁷ A/76/5 (Vol. I), chap. II.

<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

269. The Administration included guidance on fund balance utilization and surpluses in its annual guidance issued in October 2022. The Administration is also following up with individual service providers on their surplus balances to bring them into line with the guidance.

270. In paragraph 36 of its report, the Board recommended that the Administration coordinate closely with the Umoja Change Board regarding the approval and implementation of improvements in the Business Planning and Consolidation module to ensure that the interface among the different modules in Umoja is enhanced towards the realization of the fully automated generation of financial reports, so as to ensure efficiency in financial reporting.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2024

271. Based on consultations between the Finance Division and the Enterprise Resource Planning Solution Division, it was decided to revise the completion date for implementation of this recommendation due to competing priorities. The Administration will further assess the feasibility of the full integration of all modules for the automation of reports production, including a cost-benefit analysis. The Administration will further review the scope of this recommendation and update the Board accordingly.

272. In paragraph 49 of its report, the Board recommended that the Administration optimize the funding policy and periodically review the funding proportion of repatriation liability in order to maintain funding at a reasonable level.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2024

273. The Administration is continuing to review the funding policy and plans to propose the way forward in the near future.

274. In paragraph 78 of its report, the Board recommended that the Administration ensure that the United Nations Assistance Mission in

Afghanistan justify in full its budget redeployments by duly considering and adhering to the requirements relating to vehicle and laptop holdings in the Standard Cost and Ratio Manual.

<i>Departments responsible:</i>	United Nations Assistance Mission in Afghanistan and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Not applicable
<i>Revised target date:</i>	Not applicable

275. In line with the guidance provided by the Office of Programme Planning, Finance and Budget, the Mission justified budget redeployments by duly considering the requirements relating to vehicle and laptop holdings in the Standard Cost and Ratio Manual. The actual holdings are based on the unique operational requirements for the Mission. As requested by the General Assembly, specific justifications for higher allocations were provided in the context of the report for the budget submissions for special political missions (A/78/6 (Sect. 3)/Add.1, paras. 88 (g) and 89 (l)). The Administration considers this recommendation to be implemented and requests its closure by the Board.

276. In paragraph 107 of its report, the Board recommended that the Administration formalize the procedures for cash management under the “T+3” model, clearly defining the responsibilities of cashiers at United Nations Headquarters and local offices, and take action to accelerate the progress on modification of the Umoja cashier business roles and the development of the new payroll process model.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

277. The new technical Umoja business roles have been developed and submitted to senior management for review and approval. Once the technical roles are approved, the overall documentation will be finalized and submitted to senior management for review and approval.

278. In paragraph 120 of its report, the Board recommended that the Administration set out specified standards for the selection of trading counterparties and ensure that the decision-making process is well documented.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation

<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

279. The criteria for selection of trading counterparties that are additional to the standards already documented, which include credit rating and primary dealer status, are being drafted and reviewed. This recommendation is expected to be fully implemented by December 2023.

280. In paragraph 126 of its report, the Board recommended that the Administration select custodians on a more transparent and competitive basis and maintain complete documentation of the decision-making process.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	Second quarter of 2024

281. A solicitation exercise for custody services will be undertaken by the Office of Programme Planning, Finance and Budget in conjunction with the Procurement Division. The Office of Programme Planning, Finance and Budget is currently working on finalizing the statement of work for the solicitation exercise.

282. In paragraph 131 of its report, the Board recommended that the Administration maintain close communication with the Umoja Change Board and develop and implement a clear workplan to promote an early resolution of the absence of an interface between Bloomberg and Umoja.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

283. The interface between Bloomberg and Umoja has been in production for foreign exchange transactions since October 2022. The second phase is currently at the testing stage.

284. In paragraph 147 of its report, the Board recommended that the Administration, in coordination with the third-party administrators, conduct an assessment of the affordability of the Medical Insurance Plan for locally recruited staff and retirees at designated duty stations, by taking into account the current financial situation of the Plan and the increasing cost of health care globally to ensure the sustainability of the Plan.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Third quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

285. The Administration is finalizing the recruitment of additional resources to ensure that the data collected is presented to the committee that will oversee the functioning of the Medical Insurance Plan and make the necessary changes to the Plan so as to ensure its sustainability.

286. In paragraph 158 of its report, the Board recommended that the Administration, in coordination with the relevant department or office, analyse the reasons for assets remaining idle, actively use idle assets and retire unusable ones, and take more proactive measures to avoid further obsolescence in the future.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	First quarter of 2022
<i>Revised target date:</i>	Not applicable

287. United Nations Secretariat entities continuously update delinquent equipment records, implement active measures to improve the utilization of their assets and assess their purchase plans to ensure better utilization of resources and to avoid unnecessary purchases. Entities have reviewed the data, analysed and documented the justification or reasons why each record or group of records were reported as idle and have taken corrective action where appropriate, with a view to avoiding future build-up of idle items. Slow-moving and obsolete property is initiated for write-off and disposal in line with the provisions of the delegation of authority. Special attention is paid to implementing measures for continuous enhancement of the quality of property records and ensuring that they correspond to the actual situation. The Office of Programme Planning, Finance and Budget has issued strategic guidance and a performance framework for property management for the financial year 2023 and provided further guidance on continuous enhancement of the utilization of property and the quality of records. The Office continues to monitor the performance of the action owners through the established performance framework for property management. The Administration considers this recommendation to be implemented and requests its closure by the Board.

288. In paragraph 297 of its report, the Board recommended that the Administration continue to work through the joint coordination committee and the Advisory Board of the United Nations Fund for International Partnerships to urge the United Nations Foundation to contribute more resources directly to the United Nations in support of the Organization's own activities.

<i>Department responsible:</i>	United Nations Office for Partnerships
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Third quarter of 2022
<i>Revised target date:</i>	Not applicable

289. The United Nations Office for Partnerships recognizes the significance of this recommendation and it has continued and is committed to continue working through the joint coordination committee, the Advisory Board of the United Nations Fund for International Partnerships and other avenues, such as regular meetings between the United Nations Office for Partnerships and the United Nations Foundation, to emphasize the importance of the Foundation's increased direct financial support to the United Nations. The Administration considers this recommendation to be implemented and requests its closure by the Board.

290. In paragraph 363 of its report, the Board recommended that the Administration continue to strengthen the guidance and monitoring of entities in reporting exceptions in order to improve entities' compliance with the reporting requirements.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	First quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

291. The Administration continues its work to improve the guidance to entities on the delegated authority for human resources exceptions. The regular updates to the guidance provided to entities on their exercise of the delegated authority to make human resources exceptions and the upgrades to the reporting tool (the human resources exception log) now constitute a continuous exercise for the Business Transformation and Accountability Division in collaboration with all policy and business owners, as well as the Office of Information and Communications Technology for the technological solution. In parallel, the Administration has improved the monitoring of reporting of human resources exceptions by enhancing the key performance indicator to monitor timely compliance for reporting, in February 2022, and completeness of reporting, in April 2023, by showing the completion rate for the submission of human resources exceptions within the entities' authority in the human resources exception log. In addition, the Administration is working on strengthening the escalation component of the delegation of authority monitoring response mechanism and will pilot this on the reporting and follow-up of human resources exceptions.

292. In paragraph 378 of its report, the Board recommended that the Administration address deficiencies in the linkages among information systems to better support the monitoring of exceptions in coordination with the enterprise resource planning teams.

Departments responsible: Department of Management Strategy, Policy and Compliance, Enterprise Resource Planning Solution Division and Office of Information and Communications Technology

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: First quarter of 2024

293. The Administration has submitted the requirements document to feed the exception log data into the SAP HANA data warehouse and the development phase is expected to be completed in the first quarter of 2024.

294. In paragraph 419 of its report, the Board recommended that the Administration review the policies on rosters, taking into consideration geographical diversity, gender parity and sunset clauses, to ensure rightsizing based on workforce planning forecasts, clarify accountability for maintaining rosters and formulate guidance for hiring managers on selecting rostered candidates.

Departments responsible: Department of Management Strategy, Policy and Compliance and Department of Operational Support

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2022

Revised target date: Fourth quarter of 2023

295. The Staff Management Committee made some significant decisions during 2023 on roster management, which are in the process of being implemented. These include a sunset clause and considering diversity and strategic workforce priorities in the roster management process.

296. In paragraph 424 of its report, the Board recommended that the Administration issue guidance to entities to increase their focus on improving equitable geographical representation.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Original target date: Not applicable

Revised target date: Not applicable

297. A communication has been sent to all heads of entities on the changes to the system of desirable ranges, effective 1 January 2024. The Administration has also sent a careers outreach package to all entities as part of its guidance to entities. An

action plan is included in the communication for entities to ensure recruitment on as wide a geographical basis as possible. The Administration considers this recommendation to be implemented and requests its closure by the Board.

298. In paragraph 438 of its report, the Board recommended that the Administration provide guidance to entities on the proper use of cost-of-living allowance exceptions, taking into consideration the nature of the allowance itself.

Department responsible: Department of Operational Support
Status: Under implementation
Priority: High
Original target date: Second quarter of 2022
Revised target date: Fourth quarter of 2023

299. The Department of Operational Support continues to work on the process guide for cost-of-living allowance exceptions, which will include the results of the recent review by the Department of Management Strategy, Policy and Compliance.

300. In paragraph 461 of its report, the Board recommended that the Administration establish a technical working group to draft Secretariat-level policies in a timely manner.

Departments responsible: Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status: Closure requested
Priority: Medium
Original target date: Fourth quarter of 2021
Revised target date: Not applicable

301. A technical working group was established and met twice in 2023. The Administration considers this recommendation to be implemented and requests its closure by the Board.

302. In paragraph 462 of its report, the Board recommended that the Administration optimize the occupational safety and health incident collection, analysis, response and reporting procedures within the Secretariat.

Departments responsible: Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status: Closure requested
Priority: Medium
Original target date: First quarter of 2022
Revised target date: Not applicable

303. An optimized and enhanced end-user interface for the existing occupational safety incident reporting system has been successfully rolled out. Online training for the system was made available to all occupational safety and health personnel in the United Nations Secretariat. The Administration considers this recommendation to be implemented and requests its closure by the Board.

304. In paragraph 493 of its report, the Board recommended that the Administration provide support for the work of the Inter-Agency and Expert Group on Sustainable Development Goal Indicators regarding continuous improvement in the Sustainable Development Goal indicator framework.

Department responsible: Department of Economic and Social Affairs

Status: Under implementation

Priority: High

Original target date: Second quarter of 2023

Revised target date: Second quarter of 2025

305. In implementing the recommendation, the Statistics Division established a dedicated area for the 2025 comprehensive review of the global indicator framework under the overall webpage of the Inter-Agency and Expert Group on Sustainable Development Goal Indicators (see <https://unstats.un.org/sdgs/iaeg-sdgs/2025-comprehensive-review>). This provides information on the comprehensive review process, its timeline, the criteria used for determining what can be included in the review and information on the open consultation process. The results from the comprehensive review will be presented to the fifty-sixth session of the Statistical Commission, in March 2025, for its consideration.

306. In paragraph 502 of its report, the Board recommended that the Administration ensure that sufficient resources are allocated for conducting the programmatic evaluation in a timely manner.

Department responsible: Department of Economic and Social Affairs

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: Fourth quarter of 2023

307. The conversion of an Evaluation Officer (P-4) from general temporary assistance to an established post is reflected in the proposed programme budget for the Department of Economic and Social Affairs for 2024 (A/78/6 (Sect. 9), para. 9.144 (d) and annex III).

308. In paragraph 509 of its report, the Board recommended that the Administration intensify its resource mobilization efforts to ensure adequate, predictable and sustainable funding to support the resident coordinator system.

Department responsible: Development Coordination Office

Status: Closure requested

Priority: Medium

Original target date: Fourth quarter of 2021

Revised target date: Not applicable

309. The Administration refers to its comments in paragraph 262 above relating to the recommendation in paragraph 433 of the Board's report for the year ended 31 December 2019 (A/75/5 (Vol. I), chap. II). The Administration requests that the status of this recommendation be updated as having been overtaken by events and that it be closed by the Board, since it is similar to the earlier recommendation.

310. In paragraph 516 of its report, the Board reiterated its recommendation that the Administration expand the donor base to encourage contributions, on a voluntary basis, to the capitalization of the Joint Sustainable Development Goals Fund at the required levels.

Department responsible: Development Coordination Office

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: Fourth quarter of 2023

311. The Joint Sustainable Development Goals Fund has undergone significant governance reforms in response to the system-wide evaluation, resulting in the Development Coordination Office formally becoming the Chair of the operational steering committee. In addition, the strategic advisory group, chaired by the Deputy Secretary-General, has been reformed to foster stronger engagement with Member States. In alignment with the United Nations Sustainable Development Group key transitions, the Fund has developed a new multi-year strategy, which will be endorsed at the upcoming meeting of the strategic advisory group.

312. Notably, the Fund's prominence was recognized by Member States during the operational activities for development segment of the Economic and Social Council in May 2023. It featured in Council resolution 2023/31, the Secretary-General's report on progress towards the Sustainable Development Goals (A/78/80-E/2023/64) and the draft political declaration of Member States for the Sustainable Development Goals Summit. The Deputy Secretary-General launched the Fund's food systems window during the Food Systems Summit stocktaking held in Rome in July 2023 and the Assistant Secretary-General for Development Coordination advocated for the Fund during the high-level political forum on sustainable development, under the auspices of the Economic and Social Council, in July 2023.

313. The secretariat of the Joint Sustainable Development Goals Fund, under the leadership of the Development Coordination Office and its operational steering committee, remains committed to reinforcing resource mobilization efforts in collaboration with Member States and other partners to bridge the gap and reach the funding target.

314. In paragraph 521 of its report, the Board recommended that the Administration closely monitor the ongoing recruitment process of resident coordinators to ensure that the posts of resident coordinator and the key posts at resident coordinator offices are filled in an expeditious manner.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

315. The Development Coordination Office is continuing to closely monitor recruitment processes and to ensure that vacant posts are filled in an expeditious manner, including by deploying resident coordinators ad interim while the recruitment processes are being completed. As at 1 August 2023, 107 (82 per cent) of resident coordinator positions were encumbered, with 23 (18 per cent) positions vacant. Out of the 23 vacant positions, recruitment for 14 positions has been completed, for 7 of which the new resident coordinators are expected to deploy imminently and for 7 of which government clearances remain pending. Recruitment for the nine remaining positions is ongoing or will be launched imminently. By the time these positions are filled, however, new vacancies are expected to arise. Vacant resident coordinator positions are a recurrent but transitory phenomenon. While premature departures by resident coordinators cannot be anticipated, the Development Coordination Office tries to minimize the number of vacancies through the arrangement to assign resident coordinators ad interim and an expedited recruitment process ensuring selection of suitable candidates. The Administration considers this recommendation to be implemented and requests its closure by the Board.

316. In paragraph 533 of its report, the Board recommended that the Administration further strengthen its monitoring of the process of the United Nations Sustainable Development Cooperation Framework cycle and identify the causes of backlogs in the above-mentioned countries' resident coordinator offices, together with the parties involved, to facilitate the completion of the key steps in the Cooperation Framework.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

317. The Development Coordination Office continues to monitor timelines for the preparation of Cooperation Frameworks through its standardized engagements with regional and country offices. By end of 2023, the Office will also undertake a light review of the existing United Nations Sustainable Development Group Cooperation Framework guidance, through which it will clarify that timelines are indicative and are trumped by national ownership, while at the same time lightening and streamlining processes so as to accelerate the preparation of the Cooperation Frameworks.

318. **In paragraph 534 of its report, the Board recommended that the Administration support improvements in the process of developing joint workplans for the countries that signed United Nations Sustainable Development Cooperation Frameworks and form joint steering committees that become operational.**

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

319. By the end of 2022, 94 per cent of countries implementing a Cooperation Framework had developed a joint workplan on the UN-Info platform. This was significant progress in terms of compliance and a further improvement of 7 per cent compared with the end of 2021. All the remaining eight countries, or 6 per cent, had compelling reasons for not having a joint workplan, such as their multi-country nature or because they did not have an active Cooperation Framework.

320. With regard to the joint steering committees, 90 per cent of Cooperation Framework countries have established a joint steering committee, with 84 per cent of these meeting at least once in the past 12 months. This is a 14 per cent improvement over 2021. The remaining countries are facing challenges of a political nature that have impeded the joint steering committee from meeting. The Administration considers the positive results mentioned as evidence that the recommendation has been implemented and therefore requests its closure by the Board.

321. **In paragraph 549 of its report, the Board recommended that the Administration engage the Business Innovation Group in deciding on a streamlined approval process and a revised timeline to ensure that the common back office is implemented and generates the envisaged benefits.**

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

322. The United Nations Sustainable Development Group road map, which includes the establishment of common premises and common back offices, was endorsed by the Group's principals in August 2022. The Administration considers this recommendation to be implemented and requests its closure by the Board.

323. **In paragraph 558 of its report, the Board recommended that the Administration take all measures necessary to expedite the development of the country common premises plan at the country level and ensure that the resource mobilization plan and the impact and prioritizing analyses are finished as planned in accordance with the Business Innovations Group's annual workplan.**

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

324. The United Nations Sustainable Development Group road map, which covers common premises, was endorsed by the Group's principals in August 2022. According to the road map, country common premises plans are targeted for 66 priority locations to be implemented by 2024. As the detailed plan has already been developed, the Administration considers this recommendation to be implemented and requests its closure by the Board.

325. In paragraph 563 of its report, the Board reiterated its recommendation that the Administration expedite the development of a permanent system for the performance management of resident coordinators and United Nations country teams, as well as those at the regional level, which should reflect and be aligned with their revamped roles.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	First quarter of 2024

326. The draft administrative instruction on the performance management of resident coordinators is at the review and finalization stage.

327. In paragraph 564 of its report, the Board reiterated its recommendation that the Administration ensure that the appraisal for all staff members is finished in a timely manner.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

328. The Administration has asked all supervisors to ensure that staff appraisals are finished in a timely manner. As a result, the management dashboard shows a completion rate of 85 per cent as at 4 August 2023 for the 2022–2023 cycle, after taking into account 78 cases that were excluded. The challenges the Administration has faced in not reaching 100 per cent compliance were related to movements of supervisors and delays in countries in crisis settings. Given the efforts made by the Administration and the progress made despite the above-mentioned challenges, the Administration considers this recommendation to be implemented and requests its closure by the Board.

329. In paragraph 594 of its report, the Board recommended that the Administration intensify its efforts to increase gender and geographical representation on the three rosters.

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: High
Original target date: Ongoing
Revised target date: Fourth quarter of 2023

330. The Administration refers to its comments in paragraphs 159 to 161 above relating to the recommendation in paragraph 539 of the Board's report for the year ended 31 December 2022 (A/78/5 (Vol. I), chap. II).

331. In paragraph 607 of its report, the Board recommended that the Administration develop a more comprehensive financing plan and expand the donor base in order to achieve funding targets.

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Original target date: First quarter of 2022
Revised target date: First quarter of 2024

332. The Secretary-General submitted his proposal for assessed contributions to the Peacebuilding Fund in 2022. Following a review by the Advisory Committee on Administrative and Budgetary Questions, the Fifth Committee commenced deliberations on the proposal, which have not yet been concluded.

333. In paragraph 627 of its report, the Board recommended that the Administration ensure that corrective action be taken in a timely manner to bring off-track projects back on track.

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Original target date: Fourth quarter of 2021
Revised target date: Fourth quarter of 2023

334. The Administration remains of the view that it is able to bring off-track projects back on track within a year. The Peacebuilding Support Office has already completed an exercise to assess the appropriate level of on-track or off-track projects and is revisiting its methodology for assessing whether projects are on or off track.

335. **In paragraph 684 of its report, the Board recommended that the Administration make continuous efforts to trace the outstanding refunds for country-based pooled fund projects that were already paid by implementing partners and coordinate with the Finance Division to record them in Umoja in a timely manner.**

Departments responsible: Office for the Coordination of Humanitarian Affairs and Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2023

Revised target date: No change

336. The Administration continues to work with partners to trace refunds. The Office of Programme Planning, Finance and Budget shares with the Office for the Coordination of Humanitarian Affairs a weekly status report and holds periodic meetings with country-based pooled funds to closely follow up on outstanding refunds.

337. **In paragraph 721 of its report, the Board reiterated its recommendation that the Administration clearly define the functions and responsibilities of each division and service within the Office of Information and Communications Technology to avoid duplication and fragmentation within the Office.**

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2022

Revised target date: Second quarter of 2024

338. The Administration completed a first phase of work to define the functions and responsibilities of each division and service within the Office of Information and Communications Technology. A second phase of work to define the functions and responsibilities of the Office is under way to update the relevant Secretary-General's bulletins that define the functions of the Office. A third phase of work is also under way to comprehensively review and analyse the functions and responsibilities of the Office under the realignment, optimization and integration exercise.

339. **In paragraph 731 of its report, the Board recommended that the Administration formulate a policy for the ICT support model to support the Organization in continuing to have staff work remotely and safely during and after the coronavirus disease (COVID-19) pandemic.**

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Second quarter of 2024

340. After consultations between the Office of Information and Communications Technology and various United Nations Secretariat entities, the policy to bring one's own device has been drafted by a working group and is under the review and issuance process.

341. In paragraph 737 of its report, the Board reiterated its recommendation that the Administration enhance cross-department coordination to ensure strict compliance with the requirement of General Assembly resolution 69/262 and Secretary-General's bulletin ST/SGB/2016/11 relating to the ICT budget submission, and hold entities accountable for the submission of budgets and projects from all funding sources for all ICT initiatives and operations to the Office of Information and Communications Technology.

<i>Departments responsible:</i>	Office of Information and Communications Technology and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Not applicable

342. In January 2023, the Chief Information Technology Officer issued a memorandum requesting entities to submit their ICT budgets to the Office of Information and Communications Technology for review and clearance. The Administration considers this recommendation to be implemented and requests its closure by the Board.

343. In paragraph 745 of its report, the Board reiterated its recommendation that the Administration place a higher priority on network segmentation, develop a clear time frame for the completion of pending work and implement the planned activities in a timely manner.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Fourth quarter of 2023

344. The network segmentation project is proceeding after the conclusion of the pilot phase, during which procedures and guidelines were tested and finalized. The global roll-out of network segmentation commenced in November 2022 and is continuing in the remaining locations.

345. In paragraph 750 of its report, the Board reiterated its recommendation that the Administration review the capital investment plan for the remaining period, reprioritize, identify and upgrade outdated systems, and establish a timeline for its completion, considering the impacts of the COVID-19 pandemic.

Department responsible: Office of Information and Communications
Technology

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: Fourth quarter of 2023

346. A submission has been made by the Secretary-General to the General Assembly as part of the proposed programme budget for 2024 under section 33, Construction, alteration, improvement and major maintenance. The proposal includes \$3.5 million for urgent priority broadcast and conferencing equipment in order to address several requirements for replacements and upgrades. The upgrade plan for 2024 will target the replacement of broken, obsolete or aged equipment, all of which represent a high risk of operational failure if left unchanged. A further proposal will be submitted by the Secretary-General to the Assembly following a comprehensive review in the proposed programme budget for 2025.

Report of the Board for the year ended 31 December 2021⁸

347. In paragraph 45 of its report, the Board recommended that the Administration expedite the integration of the meeting management system with the Umoja financial system to ensure that cancelled or postponed meetings are incorporated into the revenue adjustment process in accordance with International Public Sector Accounting Standards (IPSAS) requirements.

Departments responsible: Department for General Assembly and
Conference Management and Enterprise
Resource Planning Solution Division

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2023

Revised target date: Fourth quarter of 2024

348. The Department for General Assembly and Conference Management has continued to work with the Enterprise Resource Planning Solution Division on the assessment and implementation of several data transfer requests. Several system changes have also been implemented in the Meetings Planning System (gMeets) to

⁸ A/77/5 (Vol. I), chap. II.

prepare the system for integration. The integration of the meetings management module and Umoja will take place in 2024.

349. In paragraph 63 of its report, the Board recommended that the Administration explore the possibility of establishing a productive and economical cost-tracing regime at the service level to ensure that the full cost of each service category can be measured realistically and objectively, with a view to avoiding any excess recovery or insufficient recovery of costs.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	No change

350. The Administration is working on a dashboard that will give more visibility on cost-recovery activities, but as has been previously mentioned there are practical limitations to establishing a cost-tracing regime.

351. In paragraph 93 of its report, the Board recommended that the Administration formulate additional criteria for future exceptional use of special commitments and continue to take appropriate action on the remaining balances in line with the provisions of the Financial Regulations and Rules of the United Nations.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

352. The formulation of additional criteria is pending. The revised target date is December 2023, as the Administration continues to deal with the current liquidity situation for the programme budget.

353. In paragraph 97 of its report, the Board recommended that the Administration request the service providers to ensure that the surplus is duly utilized with a view to improving the performance of the resources.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	No change

354. The Administration included guidance on fund balance utilization and surpluses in its annual guidance. The Administration is also following up with individual service providers on their surplus balances to bring them into line with the guidance.

355. In paragraph 105 of its report, the Board recommended that the Administration fully disclose and justify all general temporary assistance positions in the proposed programme budget, especially those exceeding one year in duration, and strengthen the monitoring of long-term general temporary assistance positions.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	Not applicable

356. In its first report on the proposed programme budget for 2023 ([A/77/7](#)), the Advisory Committee on Administrative and Budgetary Questions stated that it noted that the positions were part of the workforce of the Organization and, in order to have a comprehensive overview of the personnel requirements, recommended that the General Assembly request the Secretary-General to include all general temporary assistance positions as a subcategory under post resources in the relevant sections of future budget submissions, with detailed information by grade, level, function, date of incumbency and duration, along with full justification. However, the Assembly, in paragraph 28 of its resolution [77/262](#), took note of the Advisory Committee's recommendation and the information on general temporary assistance will therefore continue to be provided at the current level of detail. The Administration requests that the status of this recommendation be updated as having been overtaken by events and that it be closed by the Board.

357. In paragraph 127 of its report, the Board reiterated that the Administration should continue to review the estimated number of extrabudgetary posts to ensure that the extrabudgetary resource estimates presented in the budget fascicles are as complete and accurate as possible.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Not applicable

358. The General Assembly, in paragraph 29 of its resolution [77/262](#), took note of the recommendation of the Advisory Committee on Administrative and Budgetary Questions in paragraph 75 of its report ([A/77/7](#)), and therefore did not endorse the Advisory Committee's recommendation to include more detailed information on extrabudgetary resources in the proposed programme budget. In the context of early engagement with Member States, the presentation format of the budget proposals was presented to Member States for further guidance. Member States did not request more

information on extrabudgetary resources. Considering the above decision by the Assembly and the outcome of early engagement with the Member States for the proposed programme budget for 2024, the Administration will continue to provide the existing information on extrabudgetary resources in the budget fascicle and supplementary information. The Administration requests that the status of this recommendation be updated as having been overtaken by events and that it be closed by the Board.

359. In paragraph 138 of its report, the Board recommended that the Administration provide updated guidance to departments and offices to minimize risks to which the United Nations may be exposed when signing and implementing agreements with donors.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Not applicable
<i>Revised target date:</i>	Fourth quarter of 2023

360. The Administration is preparing an updated set of guidelines in collaboration with various stakeholders.

361. In paragraph 148 of its report, the Board recommended that the Administration appropriately deal with the cash pool balances of the three closed country-based pooled funds, properly consolidate the old country-based pooled fund accounts and assign the refunds in a timely manner.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Fourth quarter of 2023

362. The country-based pooled funds account for Indonesia was closed in February 2022 and the country-based pooled funds account for Haiti was closed in January 2023. Significant progress has been made in the review and cleaning up of the ledger of the country-based pooled funds account for Colombia. The closure of the Colombia account is expected by the end of 2023.

363. In paragraph 173 of its report, the Board recommended that the Administration consider a review of existing benchmarks and potential alternatives for the investment portfolios, noting that after-service health insurance reserves will have a diversified strategy under separate guidelines and benchmarks.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Fourth quarter of 2023

364. The United Nations Treasury is working to implement a diversified strategy for after-service health insurance investments under separate guidelines and benchmarks. Benchmarks for Euro and Swiss franc portfolios have been reviewed and updated to reflect the Euro OverNight Index Average and the London Inter-Bank Offered Rate replacements. This work was completed in August 2022. The established benchmark for the main pool is the 3-month United States treasury bill. Alternative benchmarks for the main pool will be evaluated as potential substitutes should they be proven to be more suitable for the portfolio.

365. In paragraph 178 of its report, the Board recommended that the Administration continue its periodic review of historical purchasing patterns of relevant currencies under the regular budget and extrabudgetary resources and consider expanding the hedging scope for those currencies associated with a high foreign exchange risk.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Fourth quarter of 2023

366. The review of expenditures by currency and budget source is ongoing and the analysis of potential areas to expand the hedging programme is expected to be completed by December 2023.

367. In paragraph 185 of its report, the Board recommended that the Administration proceed to coordinate with associated departments and entities on establishing a separate pool available for associated funds for long-term employee benefits and on improving asset and liability management to match assets to current and future liabilities.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Fourth quarter of 2023

368. Actions have been undertaken to address this issue, including but not limited to: (a) taking steps to establish a separate, longer-duration and more diversified pool for extrabudgetary funds related to after-service health insurance reserves (which would then be available for other pool participants to use for funds with a similar profile); (b) an asset allocation study has been undertaken by the consultant/actuaries; (c) based on the asset allocation study, investment management guidelines will be developed and will form part of the agreement with the external asset manager for specific asset classes; and (d) work is also under way on the contractual engagement of the external asset manager as part of the implementation of the diversified asset allocation strategy.

369. In paragraph 191 of its report, the Board recommended that the Administration establish formal procedures to review the post-trade date increases in the concentration levels, make a decision on the basis of the nature and risk exposure of investment portfolios, and document the decision-making process appropriately.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

370. The Administration is in the process of formalizing the documentation of the circumstances and steps to be taken in the unusual situation where a concentration level increase arises.

371. In paragraph 200 of its report, the Board reiterated its previous recommendation that the Administration, in coordination with the third-party administrators, investigate newly identified gender- or age-related mismatches in medical diagnoses on a case-by-case basis, ascertain the root causes for those mismatches and take corrective action, including but not limited to requesting the third-party administrators to strengthen monitoring of compliance with the medical insurance reimbursement process.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

372. The Administration is awaiting confirmation from the third-party administrators that the corrective actions have been taken.

373. In paragraph 212 of its report, the Board recommended that the Administration expedite the execution of collective negotiations and the formalization of standardized agreements.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	First quarter of 2024

374. The Administration is actively following up with the third-party administrators to get their final comments on the draft standardized contracts.

375. In paragraph 218 of its report, the Board recommended that the Administration develop stand-alone performance evaluation standards and prepare performance reports for health insurance service providers that reflect the Organization's own requests and needs in order to benefit future decision-making processes.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	First quarter of 2023
<i>Revised target date:</i>	First quarter of 2024

376. The Administration is in the process of developing performance evaluation standards and reports, which will be incorporated into the written agreements with the third-party administrators.

377. In paragraph 226 of its report, the Board recommended that the Administration analyse the root causes for those idle assets, update inaccurate equipment records, actively use idle assets and draw up reasonable purchase plans to ensure the improved utilization of resources in the future.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Not applicable
<i>Revised target date:</i>	Not applicable

378. The Administration refers to its comments in paragraph 287 above relating to the recommendation in paragraph 158 of the Board's report for the year ended 31 December 2020 (A/76/5 (Vol. I), chap. II). The Administration considers this recommendation to be implemented and requests its closure by the Board.

379. **In paragraph 231 of its report, the Board recommended that the Administration ascertain the root causes of discrepancies between the stock list and financial records and update relevant data in Umoja to ensure the accuracy of financial records in the future.**

Department responsible: Department of Safety and Security

Status: Closure requested

Priority: High

Original target date: Second quarter of 2023

Revised target date: Not applicable

380. The discrepancies that were identified by the Board relating to ammunition inventory have been corrected as at 30 June 2023. While the Administration plans to continue to update its records in instalments on a quarterly basis, it should be reiterated that as the ammunition is received regularly and used every week on firearms-related training and recertification, there will always be an insignificant time lag between the actual usage and the inventory records reflected in Umoja. The Administration considers this recommendation to be implemented and requests its closure by the Board.

381. **In paragraph 236 of its report, the Board recommended that the Administration review the listed records and provide more guidance to relevant departments and offices on asset capitalization to ensure that relevant project expenditure is appropriately classified and recorded in Umoja in the future.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Original target date: Second quarter of 2023

Revised target date: Not applicable

382. The Administration provided the Board with supporting documentation for the review of expenditure and capitalization of the flexible workplace project. The Administration considers this recommendation to be implemented and requests its closure by the Board.

383. **In paragraph 243 of its report, the Board recommended that the Administration reassess the depreciation and amortization policies and make the adjustments necessary to the useful lives of property, plant and equipment and of intangible assets to ensure the appropriate measurement of assets, in compliance with IPSAS requirements.**

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Not applicable

384. The useful economic lives data have been updated in Umoja as at 1 January 2023. The guidance on useful economic lives by asset class was also updated on the Knowledge Gateway SharePoint site. In addition, the standard operating procedure for the updating of useful economic lives was published on the Knowledge Gateway in July 2023. The Administration considers this recommendation to be implemented and requests its closure by the Board.

385. In paragraph 268 of its report, the Board recommended that the Administration develop overarching guidance on the use of general temporary assistance, in which its definition, budgeting, establishment, duration, review and reporting, reclassification and conversion, among others, are stipulated clearly.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Not applicable

386. The proposed programme budget for 2024 includes definitions by type of position to ensure consistency in the use of the different types of position, including general temporary assistance positions. In addition, information on the delegation of authority for heads of entities on establishment, abolishment and reclassification of general temporary assistance positions is provided on the Secretariat's Knowledge Gateway SharePoint site for easy reference. The Administration considers this recommendation to be implemented and requests its closure by the Board.

387. In paragraph 272 of its report, the Board recommended that the Administration strengthen monitoring to ensure that all general temporary assistance positions are used in full compliance with related policies and regulations.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Not applicable

388. Revised guidance has been provided to entities in the context of the proposed programme budget for 2024. The Administration considers this recommendation to be implemented and requests its closure by the Board.

389. In paragraph 283 of its report, the Board recommended that the Administration ensure that all positions at the D-1 level and above to be established for a duration of more than one year are sufficiently reviewed and approved by the governing bodies.

Departments responsible: Office for the Coordination of Humanitarian Affairs and Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: High

Original target date: Fourth quarter of 2023

Revised target date: Not applicable

390. The scope of this recommendation is limited to Secretariat positions and does not apply to non-Secretariat deputy humanitarian coordinator and regional humanitarian coordinator positions. This recommendation is therefore considered to be implemented for Secretariat positions and overtaken by events as regards the deputy humanitarian coordinator and regional humanitarian coordinator positions.

391. In paragraph 286 of its report, the Board recommended that the Administration ensure that a clear legal framework is in place for staff between the entities of the United Nations as reported in volume I and UNDP.

Departments responsible: Department of Management Strategy, Policy and Compliance and Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2023

Revised target date: No change

392. Following discussions between UNDP and the Office for the Coordination of Humanitarian Affairs on the UNDP-administered personnel (National Professional Officers and General Service in the field) on behalf of the Office for the Coordination of Humanitarian Affairs, UNDP has started issuing an amended letter of offer/appointment to all new hires effective 15 May 2023. With regard to updating the letters of appointment of existing staff, UNDP is working on a proposal and schedule on how to proceed with implementing those changes.

393. In paragraph 295 of its report, the Board recommended that the Administration ensure that contracted personnel are performing assignments only when there is no expertise in the Organization and that core functions are performed by regular staff members.

Departments responsible: Department of Management Strategy, Policy and Compliance, Office for the Coordination of Humanitarian Affairs, Development Coordination Office, United Nations Support Mission in Libya and Office of Information and Communications Technology

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2024

Revised target date: No change

394. The Office for the Coordination of Humanitarian Affairs is continuing with the review of its UNOPS-contracted personnel, which is expected to be finalized by 31 December 2023.

395. The Administration will remind all other relevant entities to ensure that the contracted persons only perform functions for which there is no expertise in-house and that core functions are performed by regular staff members.

396. In paragraph 299 of its report, the Board recommended that the Administration review the current financial agreements between the Secretariat and UNOPS to avoid legal risks, ambiguity and other concerns and ensure that the roles and responsibilities of respective parties are stipulated clearly.

Departments responsible: Department of Management Strategy, Policy and Compliance, Office for the Coordination of Humanitarian Affairs, Department of Political and Peacebuilding Affairs and Office of Legal Affairs

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2023

Revised target date: Fourth quarter of 2023

397. Substantial progress has been made in the negotiations for the new memorandum of understanding between the United Nations and UNOPS. The last round of legal review is under way and it is anticipated that a new memorandum of understanding will be in place by the end of 2023.

398. In anticipation of the promulgation of the new umbrella memorandum of understanding, the Office for the Coordination of Humanitarian Affairs is negotiating one new financial agreement with UNOPS to replace the current two financial agreements in use for information technology and data support services when they expire on 31 December 2023.

399. In paragraph 304 of its report, the Board recommended that the Administration ensure that the established procedures for personnel selection are well monitored and duly documented to ensure transparency, fairness and competitiveness.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance, Office for the Coordination of Humanitarian Affairs and Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	No change

400. The identification of the category of personnel determines the applicable procedures for selection. The Administration will monitor and duly document personnel selections in accordance with established procedures based on categories of personnel. The Administration will also advise entities, as necessary, if exceptions are identified to ensure corrective actions are taken.

401. In paragraph 309 of its report, the Board recommended that the Administration conduct a cost-benefit analysis before engaging personnel through UNOPS, UNDP or third-party service providers and clearly define the identity of personnel to ensure the correct application of the legal framework and contractual responsibilities.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance, Office for the Coordination of Humanitarian Affairs, Development Coordination Office, Department of Peacebuilding and Political Affairs and Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	First quarter of 2024

402. The Office for the Coordination of Humanitarian Affairs is continuing with the review of its UNOPS-contracted personnel workforce, which is expected to be finalized by 31 December 2023. As from 1 January 2024, the workforce will be governed by a newly negotiated agreement to ensure the correct application of the legal framework.

403. The Development Coordination Office will conduct a cost-benefit analysis and an entity-level review of required personnel to be engaged through UNOPS to ensure the correct application of the legal framework and contractual responsibilities.

404. The Office of Information and Communications Technology will conduct an evaluation of the current contractual services model to optimize the engagement of ICT services within the applicable framework of the contracts with services providers.

405. In paragraph 317 of its report, the Board recommended that the Administration review the current practice of rehiring consultants under vendor contracts in terms of its compliance with existing guidance, cost-effectiveness and appropriateness.

Departments responsible: Office of Information and Communications
Technology and Department of Management
Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2023

Revised target date: First quarter of 2024

406. The Administration will review the compliance with existing guidance, cost-effectiveness and appropriateness of rehiring consultants under vendor contracts.

407. In paragraph 329 of its report, the Board recommended that the Administration update the policy to address deficiencies in roster-based recruitment and clean up the roster data.

Department responsible: Department of Management Strategy, Policy and
Compliance

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2023

Revised target date: Second quarter of 2024

408. This issue was discussed at the recent Staff-Management Committee meeting and the report of the meeting has been approved, including the outcomes on rosters. The policy will be updated to reflect the Staff-Management Committee decision.

409. In paragraph 333 of its report, the Board recommended that the Administration establish a vetting system across the United Nations system to cover all types of misconduct under the leadership of the High-level Committee on Management and expedite the project of automating the vetting process to allow for a link between the Case Management Tracking System and Inspira through Clear Check.

Department responsible: Department of Management Strategy, Policy and
Compliance

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2023

Revised target date: First quarter of 2025

410. The development work on the vetting automation project was finalized and implemented in May 2023. It should be noted that this is limited to positions in the United Nations Secretariat and is not applied system wide. The discussion on automating vetting for non-staff positions, including consultants, individual contractors and others, has begun. While there is no system-wide vetting for other forms of misconduct, the expansion of Clear Check beyond cases of sexual exploitation and abuse and sexual harassment to United Nations agencies, funds and

programmes is under active consideration. In its resolution 77/278 on human resources management, the General Assembly welcomed the use of Clear Check, requested the Secretary-General, in his capacity as Chair of the United Nations System Chief Executives Board for Coordination, to encourage heads of participating entities to promptly record relevant data into Clear Check to increase its utility, and further requested the Secretary-General to include an assessment of whether the scope of entries in Clear Check could be extended to cover other categories of misconduct and disciplinary sanctions, to explore whether the Clear Check database and the Misconduct Disclosure Scheme can complement each other and to report thereon to the General Assembly at its seventy-eighth session. Given its coverage, this will require significant discussions within the Chief Executives Board and will require addressing all legal considerations, in addition to determining an appropriate technical solution that could automate the process of inputting data into the database. It is envisaged that this part of the recommendation will therefore require additional time with an initial expected duration until the first quarter of 2025.

411. In paragraph 338 of its report, the Board recommended that the Administration continue to monitor the performance of heads of entities for achieving the key performance indicator on geographical representation, issue guidance to entities and work out more proactive measures to improve geographical representation.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Not applicable
<i>Revised target date:</i>	Not applicable

412. The Administration monitors the performance of heads of entities against the equitable geographical distribution target in the senior manager's compact. In addition, in July 2023 the Office of Human Resources established a Management Client Board working group with entity representatives to revise further the geographical diversity strategy, monitor the key performance indicator on geographical representation for each entity, provide guidance to entities on targeted talent outreach and proactively establish measures and actions to improve geographical representation. Furthermore, in August 2023 the Office launched a package to assist with career outreach, which provides a multitude of resources, including information on best practices and guidelines, branded templates, materials for career events, an image library, frequently asked questions and talent outreach channels. This package has been shared with all entities. The Office also continues to make enhancements to its global talent pool to support entities by allowing them to tap into unrepresented and underrepresented talent. The network to support and multiply talent outreach, facilitated by the Office of Human Resources, holds regular meetings and continues to be an important forum for the sharing of best practices on talent outreach among entities. The Administration considers this recommendation to be implemented and requests its closure by the Board.

413. In paragraph 358 of its report, the Board recommended that the Administration make the registration and recording of vaccines in Everbridge easier for country teams to overcome the challenges in accounting for all vaccines allocated to them, track the utilization of all deployed vaccines as accurately as

possible, and produce a comprehensive report at the conclusion of the United Nations System-wide Vaccination Programme.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Fourth quarter of 2023

414. The Administration is in the process of finalizing the comprehensive report, as requested by the Board, which is expected to be completed by the end of 2023.

415. In paragraph 365 of its report, the Board recommended that the Administration ensure and document that each requisitioner has completed all mandatory Umoja training in accordance with the Procurement Manual before being listed as a requisitioner in Umoja.

<i>Departments responsible:</i>	Enterprise Resource Planning Solution Division, Department of Management Strategy, Policy and Compliance and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Third quarter of 2023
<i>Revised target date:</i>	First quarter of 2024

416. The supply chain functional subgroup is working with the Capacity Development and Operational Training Service to develop an updated on-demand online training course for requisitioners. This is aimed at revamping training content, facilitating online access to the training (making it available on demand) and facilitating the review of certification of course completion during the Umoja role provisioning. The course is targeted for delivery by the first quarter of 2024. Going forward, simplification of the required certification process for requisitioners facilitates the responsibilities of the Umoja security liaison officers and functional approvers in various entities to ensure compliance as part of the Umoja role-provisioning process.

417. Furthermore, a work package has been defined within the workplan for the user access functional subgroup. This broad work package will focus on the framework for role training requirements, as determined by the business role owners.

418. In paragraph 379 of its report, the Board recommended that the Administration ensure that the Department of Management Strategy, Policy and Compliance consider including the recurring deficiencies identified by the oversight bodies, such as long-idle assets, invalid commitments, overuse of low-value acquisitions and overuse of consultants and temporary appointments, when finalizing the expanded set of key performance indicators, where applicable.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	Not applicable

419. The Administration has given due consideration to areas identified by oversight bodies when making changes to the delegation of authority monitoring framework. For example, during the recent key performance indicator expansion exercise, two new procurement key performance indicators were introduced. The first monitors the use of low-value acquisitions and the second monitors if repeated stand-alone purchases are made from the same vendor to avoid going above certain thresholds, such as the low-value acquisition threshold. In addition, an existing key performance indicator on the utilization of long-term contracts has been enhanced to reflect stand-alone purchases, broken down by stand-alone purchase orders and stand-alone low-value acquisitions. The Administration requests that the status of this recommendation be updated as having been overtaken by events and that it be closed by the Board, since the repositioning of the monitoring of delegation of authority has been agreed with the Board as reflected in the new recommendation in paragraph 458 of the Board's report for the year ended 31 December 2022 (A/78/5 (Vol. I), chap. II).

420. In paragraph 384, the Board also recommended that the Administration make further efforts to strengthen the accountability framework for delegation of authority by enhancing the analytical approach to include identifying systemic issues hampering the ability of entities to improve their performance against targets, and by making concrete recommendations to the relevant entities on ways to improve the Secretariat's performance against the key performance indicators.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	Not applicable

421. The Administration requests that the status of this recommendation be updated as having been overtaken by events and that it be closed by the Board as it has been replaced by a new recommendation in paragraph 463 of the Board's report for the year ended 31 December 2022 (A/78/5 (Vol. I), chap. II).

422. In paragraph 392 of its report, the Board recommended that the Administration take appropriate action to hold the entities accountable in the exercise of their delegated authority to grant exceptions to human resources administration instructions and to avoid having entities implement exceptions outside their delegated authority in the future.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	Not applicable

423. The Administration requests that the status of this recommendation be updated as having been overtaken by events and that it be closed by the Board as it has been reiterated in a new recommendation in paragraph 401 of the Board's report for the year ended 31 December 2022 (A/78/5 (Vol. I), chap. II).

424. In paragraph 404 of its report, the Board recommended that the Administration ensure that entities update performance information in the strategic planning and performance management solution in a timely manner to enable programme managers to monitor the programme performance and support decision-making.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	No change

425. The Administration has put in place a series of measures to ensure that entities update performance information in the strategic planning and performance management solution. The usage of the solution by entities, whose heads have a senior manager's compact, is now monitored through the compact performance process. Outreach and capacity-building activities by the Department of Management Strategy, Policy and Compliance have led to a significant improvement over the period, from 83 per cent at the interim point to 97 per cent at the end of 2022.

426. In paragraph 426 of its report, the Board recommended that the Administration develop a resident coordinator handbook to provide more guidance to resident coordinators ad interim in delivering the expected results.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	First quarter of 2024

427. The development of a resident coordinator handbook is in process.

428. **In paragraph 427 of its report, the Board recommended that the Administration intensify efforts to expand the resident coordinator pool to include more viable candidates, and ensure that all the candidates in the pool are active by carrying out regular pool management, with the aim of filling vacancies in an expeditious manner.**

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Not applicable

429. In order to expand the resident coordinator pool to include more viable candidates, the Development Coordination Office held three sessions of the Resident Coordinator Assessment Centre in 2022 (in January, October and November/December). As a result of these three sessions, a total of 64 new members were added to the resident coordinator pool.

430. To ensure that all the candidates in the pool are active, in October 2022 the Development Coordination Office launched an exercise to clean up the resident coordinator pool by ascertaining from pool members their continued interest and availability in line with the provisions of section 3.10 of administrative instruction [ST/AI/2022/1](#) on the resident coordinator selection system. Of 208 resident coordinator pool members prior to the clean-up exercise, 189 were confirmed following the exercise as active pool members as at 31 December 2022. The Administration considers this recommendation to be implemented and requests its closure by the Board.

431. **In paragraph 433 of its report, the Board recommended that the Administration expedite the promulgation of the permanent performance appraisal system for resident coordinators and ensure that a new mechanism is in place to properly measure the performance of United Nations country teams for delivering the expected results as defined in the United Nations Sustainable Development Cooperation Framework.**

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	First quarter of 2024

432. The draft administrative instruction on the performance management of resident coordinators and the country team is at the review and finalization stage.

433. **In paragraph 439 of its report, the Board recommended that the Administration continue to strengthen its monitoring of the implementation of the key steps in the United Nations Sustainable Development Cooperation Framework in order to address backlogs in an expeditious manner, and work with the remaining countries to roll out the UN-Info platform and facilitate the necessary transition and reporting on the platform.**

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	Not applicable

434. The steps taken include, firstly, creation of a small steering group comprised of resident coordinators and a regional director of the Development Coordination Office, which now guides UN-Info priorities and development, including regarding data quality. This steering group advises the Development Coordination Office to ensure alignment of decisions on the strategic vision, prioritization and investment related to UN-Info with the requirements of the resident coordinator system and United Nations country teams; discusses high-level strategic issues and technical concerns affecting the UN-Info users; and recommends possible solutions. Secondly, the Development Coordination Office has developed a pragmatic road map that encompasses policy compliance, necessary system changes and training and capacity development to drive significant improvements in the UN-Info platform so as to promote a culture of accountability, reliability and continuous improvement. Thirdly, with regard to UN-Info data quality analysis and monitoring, the Development Coordination Office has analysed how information is currently being reported in UN-Info at the suboutput level and recognizes that maintaining data quality is an ongoing process. The Office will therefore establish regular monitoring mechanisms and performance metrics to measure and track data quality over time. This will enable the Office to identify emerging issues proactively and implement timely corrective actions. The Office will share with resident coordinators the summary of issues identified in each one of their joint workplans. Fourthly, regional coordinator offices, United Nations country teams and United Nations entities have highlighted the challenges of double reporting in UN-Info. The Development Coordination Office is working proactively with the United Nations Children's Fund, the World Food Programme and a selection of country offices to develop a proof of concept for interoperability. Finally, the information management system has been substantially reviewed to improve the quality of data collected and the total number of questions has been reduced. All these steps are investments for continuous improvement in data quality and reliability. The Administration considers this recommendation to be implemented and requests its closure by the Board.

435. In paragraph 448 of its report, the Board also recommended that the Administration call upon the related governing bodies to ensure that the accountability system and a tracking mechanism are well in place so that the expected efficiency agenda is achieved in a timely and accountable manner.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Not applicable

436. The efficiency dashboard has been launched and is available on UN-Info, at https://data.uninfo.org/home/_Effstatus. The Administration considers this recommendation to be implemented and requests its closure by the Board.

437. In paragraph 449 of its report, the Board recommended that the Administration call upon the related governing bodies to ensure that all efficiency gains achieved from the bilateral and inter-entity initiatives, including common back offices and common premises, are fully and duly captured and reported.

Department responsible: Development Coordination Office
Status: Closure requested
Priority: High
Original target date: Second quarter of 2023
Revised target date: Not applicable

438. As indicated above, the efficiency dashboard has been launched and provides the relevant information. The Administration considers this recommendation to be implemented and requests its closure by the Board.

439. In paragraph 463 of its report, the Board recommended that the Administration develop an action plan to continue to promote adaption and integration in order to facilitate the efficient achievement of the “whole-of-pillar” approach.

Departments responsible: Department of Political and Peacebuilding Affairs and Department of Peace Operations
Status: Closure requested
Priority: High
Original target date: Not applicable
Revised target date: Not applicable

440. The Administration has established the reform implementation plan, which is being updated regularly. The Administration considers this recommendation to be implemented and requests its closure by the Board.

441. In paragraph 480 of its report, the Board recommended that the Administration conduct an analysis to better understand how to calculate catalytic effects and anticipate where these should be realized throughout the implementation of projects, and take measures to increase funding entrusted to local civil society and community organizations directly to improve the national capacity.

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Original target date: Fourth quarter of 2024
Revised target date: No change

442. The Peacebuilding Support Office will undertake an assessment to clearly define the catalytic effects of projects under the Peacebuilding Fund.

443. In paragraph 486 of its report, the Board recommended that the Administration ensure that strategic results frameworks are duly established, where applicable, at the country level in an expeditious manner in Peacebuilding Recovery Facility recipient countries and intensify efforts to strengthen project design in countries without strategic results frameworks.

Department responsible: Department of Political and Peacebuilding Affairs

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2024

Revised target date: No change

444. The Administration remains committed to establishing robust strategic results frameworks in priority countries. In the light of the midterm review, the Peacebuilding Fund guidelines review will assess the need for mandatory strategic results frameworks in all countries versus on an “as-needed” basis.

445. In paragraph 491 of its report, the Board recommended that the Administration undertake an assessment to determine what is a reasonable level of “off-track” versus “on-track” projects in order to strengthen project management.

Department responsible: Department of Political and Peacebuilding Affairs

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2023

Revised target date: Fourth quarter of 2023

446. The Administration is reviewing its approach to “on-track” versus “off-track” projects to strengthen management and will develop a note to ensure close monitoring and management.

447. In paragraph 492 of its report, the Board recommended that the Administration intensify efforts to ensure that projects are allocated and approved in accordance with the priority windows, specifically the cross-border window.

Department responsible: Department of Political and Peacebuilding Affairs

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2023

Revised target date: No change

448. The Administration will adjust its guidelines and take actions to increase the funding to the priority windows of supporting cross-border and regional approaches and facilitating transitions. In addition, the Administration will revise performance targets based on the experience of the Peacebuilding Fund in the initial three years of the strategy and on the findings of the midterm review.

449. In paragraph 504 of its report, the Board recommended that the Administration set more reasonable key performance indicator targets, giving due consideration to the humanitarian requirements and the practice of fulfilling responsibilities, and take measures to improve its humanitarian financing performance.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Closure requested

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: Not applicable

450. The development of the key performance indicators was finalized in August 2023. The Administration considers this recommendation to be implemented and requests its closure by the Board.

451. In paragraph 519 of its report, the Board recommended that the Administration take systematic remedial action on the critical risk findings to mitigate the risks and improve the performance of funds in accordance with the revised operational handbook.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2022

Revised target date: Second quarter of 2024

452. With the issuance in December 2022 of the new global guidelines for country-based pooled funds, updated time frames for conducting project audits and enhanced templates and guidance for financial spot checks are now available. Actions are ongoing and results are expected to be gradual. Verifiable implementation is expected by the second quarter of 2024.

453. In paragraph 531 of its report, the Board recommended that the Administration conduct project audits within the time frame prescribed in the operational handbook for country-based pooled funds and carry out the financial spot checks in an effective manner by referring to the previous financial spot check and external audit outputs.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Second quarter of 2024

454. The Administration's comments are reflected in paragraph 452 above relating to the recommendation in paragraph 519 of the Board's report.

455. In paragraph 542 of its report, the Board recommended that the Administration carefully monitor the cash balance of the Central Emergency Response Fund and make allocation decisions that take into account humanitarian emergency requirements, cash on hand and income projections.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Not applicable

456. The Administration notes that cash availability in the bank fluctuates as per the timing of income and disbursements, and that looking at the cash balance as at one particular date may not provide an accurate indication of cash utilization.

457. The reason for the high cash availability noted by the Board as at 4 March 2023 is that key donors paid their 2023 contributions early in the year. These are contributions that are meant to sustain the operations of the Fund for the full year; they therefore far exceeded the grant disbursements in response to emergencies in the first quarter of 2023. In addition, by end of March 2023, significant allocations were already committed but not yet disbursed, including a combined \$250 million for the first underfunded emergencies round of the year and a multi-country famine prevention allocation.

458. The cash balance towards the end of July 2023 stood at approximately \$300million, of which a significant amount – about \$135 million – had already been committed for allocations (including an initial \$110 million for the second underfunded emergencies round of the year, which will bring the total allocation for 2023 for underfunded emergencies to at least \$256 million, the highest annual amount in the Fund's history).

459. The Administration continues to dynamically make allocation decisions informed by the latest income trends and projections, in order to best utilize funds of the Fund over the course of the year to meet humanitarian needs in the field. The Administration considers this recommendation to be implemented and requests its closure by the Board.

460. In paragraph 552 of its report, the Board recommended that the Administration draw experiences and lessons from the Department for General Assembly and Conference Management and the Department of Safety and

Security collaboration and work out guidance on the establishment of ICT governance bodies at the entity level.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Fourth quarter of 2023

461. The templates for local ICT governance mechanisms are being developed.

462. In paragraph 557 of its report, the Board recommended that the Administration review and update normative guidance in a timely manner and release new policies and guidelines, where needed.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Not applicable

463. The Office of Information and Communications Technology, through the established Information and Communications Technology Policy Committee, reviews policies, procedures and guidelines on an ongoing basis. The 2023 quarterly reports are available for the Board's review. The Administration considers this recommendation to be implemented and requests its closure by the Board.

464. In paragraph 560 of its report, the Board recommended that the Administration ensure that an independent monitoring and accountability mechanism is in place to enforce ICT governance, policies and standards.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Fourth quarter of 2023

465. The Office of Information and Communications Technology has established a working group on the accountability framework for ICT to ensure that the framework is arrived at through a consultative process. One of the outcomes of the framework is the establishment of a process for overseeing compliance with the framework, as well as updating it periodically and assessing what resources will be required for additional monitoring and compliance.

466. **In paragraph 567 of its report, the Board recommended that the Administration amend the existing ICT governance structure to integrate information security, indicating clearly, among others, the ownership of processes, roles and responsibilities of relevant entities and reporting lines.**

Department responsible: Office of Information and Communications Technology
Status: Under implementation
Priority: High
Original target date: Fourth quarter of 2023
Revised target date: No change

467. Information security is a priority of the Secretariat of the United Nations and is reflected as one of two critical ICT enterprise risks. The Office of Information and Communications Technology will align meetings of the Information Security Board with the Information and Communications Technology Steering Committee, and will introduce regular briefings on information security into the Steering Committee.

468. **In paragraph 568 of its report, the Board recommended that the Administration ensure that all the stakeholders across the Secretariat commit themselves to the implementation of the seven-point information security action plan in an expeditious manner.**

Department responsible: Office of Information and Communications Technology
Status: Under implementation
Priority: High
Original target date: Fourth quarter of 2024
Revised target date: No change

469. The best mechanism for implementing this recommendation across the Secretariat has been discussed by the ICT Steering Committee, which decided to reconsider the issue after the report of OIOS on its horizontal audit of cybersecurity in the Secretariat has been completed.

470. **In paragraph 569 of its report, the Board recommended that the Administration enhance centralized technical monitoring of ICT security at the entity level and establish accountability mechanisms to ensure full compliance with the security-related policies and standards.**

Department responsible: Office of Information and Communications Technology
Status: Under implementation
Priority: High
Original target date: Fourth quarter of 2024
Revised target date: No change

471. Resources to maintain the current levels of technical monitoring have been requested as part of the capital investment plan, with the accountability framework providing structure for effecting compliance with ICT security policies and standards.

472. In paragraph 576 of its report, the Board recommended that the Administration establish policies, procedures or mechanisms to clarify the roles and responsibilities in data centre operations, update the disaster recovery technical procedure in a timely manner and improve its emergency response coordination mechanism.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2022

Revised target date: Fourth quarter of 2023

473. The disaster recovery plan and disaster recovery technical procedures are being updated, with completion estimated by the end of 2023.

474. In paragraph 587 of its report, the Board recommended that the Administration expedite the development of a comprehensive policy concerning data protection and privacy for the United Nations Secretariat.

Departments responsible: Office of Information and Communications Technology and Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: First quarter of 2024

475. The data privacy and protection policy is in its final review and clearance stages and is expected to be promulgated by the first quarter of 2024.

476. In paragraph 588 of its report, the Board recommended that the Administration provide privacy-enhancing mechanisms in coordination with data stewards to ensure that only those nominated by the relevant entities are authorized to have access to the data under their purview.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: First quarter of 2024

477. The Office of Information and Communications Technology is continuously improving its toolsets for data security and access control to ensure that only authorized users can access relevant data. Where such data is personally identifiable information that is subject to privacy constraints, the use of privacy-enhancing mechanisms depends on the establishment of the office of data protection and privacy. It is expected that implementation will take place in early 2024, once the data privacy and protection policy is promulgated. Once the office is established, the Office of Information and Communications Technology will review privacy mechanisms and align them with requirements and existing capacity.

478. In paragraph 593 of its report, the Board recommended that the Administration develop a concept note for implementing global ICT asset management and sourcing and a road map for implementing this initiative, and clearly define the roles and responsibilities of the entities involved.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2023

Revised target date: First quarter of 2024

479. The concept note outlining the role of property record custodian for the recording and management of ICT assets will be drafted in consultation with the relevant stakeholders.

480. In paragraph 599 of its report, the Board recommended that the Administration ensure that ICT assets are properly recorded in Umoja for greater visibility and reliability to ensure improved monitoring and controls.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2023

Revised target date: First quarter of 2024

481. The concept note outlining the role of property record custodian for the recording and management of ICT assets will be drafted in consultation with the relevant stakeholders.

482. In paragraph 600 of its report, the Board recommended that the Administration develop detailed guidelines for ICT asset and inventory management for Secretariat entities to support their effective and efficient management of ICT assets management and sourcing.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	First quarter of 2024

483. The concept note outlining the role of property record custodian for the recording and management of ICT assets will be drafted in consultation with the relevant stakeholders.

484. In paragraph 608 of its report, the Board recommended that the Administration ensure that the Office of Information and Communications Technology conduct a cost-benefit analysis of the use of the personnel under the financial agreements with UNOPS and conduct comprehensive work force planning to identify demands, key resources and potential risks.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Not applicable

485. The Office of Information and Communications Technology conducted a review of its current contractual engagements through the financial agreement with UNOPS and transitioned in January 2023 to a services-based model for ICT services and projects, with payment against service delivery. The Administration considers this recommendation to be implemented and requests its closure by the Board.

486. In paragraph 609 of its report, the Board recommended that the Administration ensure that the Office of Information and Communications Technology perform an overall evaluation for the current business model with UNOPS and evaluate the effectiveness and efficiency of the current budget and payment modality, as well as the current business model, with the aim of identifying the best modality for the interests and needs of the Office, and improving transparency regarding its contractual services requirements in budget proposals.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Not applicable

487. The Office of Information and Communications Technology conducted an evaluation of the contractual services model with UNOPS for ICT project-related activities and moved to a services-based model in January 2023. This ensures clarity of the budget and payment against services rendered, and that evidence is available for the Board's review. The Administration considers this recommendation to be implemented and requests its closure by the Board.

III. Status of implementation of recommendations up to the financial year ended 31 December 2022 on the Umoja system

488. In annex II to its report on the United Nations for the year ended 31 December 2022 (A/78/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation of its 37 extant recommendations on the Umoja system relating to prior financial periods. Of those recommendations, 19 (51 per cent) had been implemented, 1 (3 per cent) had been overtaken by events and the other 17 (46 per cent) were under implementation.

489. Table 5 summarizes the overall situation, as of August 2023, with respect to the 17 recommendations that were determined by the Board to be under implementation as of December 2022. Of the 17 outstanding recommendations, closure has been requested for 7, while 8 are scheduled to be implemented in 2023, 1 in 2024 and 1 in 2026.

Table 5

Status of implementation of recommendations for prior periods on the Umoja system considered not to be fully implemented in annex II to the report of the Board of Auditors on the United Nations for the year ended 31 December 2022

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Enterprise Resource Planning Solution Division	17	7	–	10	10	–
Total	17	7	–	10	10	–

Detailed information on implementation status

Seventh annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system⁹

490. In paragraph 38 of its report, the Board recommended that: (a) the Administration should develop an Umoja benefit realization plan, with an emphasis on improvements resulting from Umoja-based business processes and monitoring of the processes to leverage further benefit realization; (b) the Administration should maintain adequate documentation supporting the computation of quantitative figures for benefit realization; and (c) the Administration should identify a coordinating division/unit as a primary process owner of benefit realization responsible for (i) monitoring the process of benefit

⁹ A/73/169.

realization, (ii) engaging stakeholders of the various units and divisions, and (iii) continuous monitoring.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Not applicable

491. The Administration implemented all parts of this recommendation and notes that, during the meeting of the Benefits Working Group held in September 2022, the Group agreed not to track benefits from previous Umoja Foundation and Umoja Extension 1 deployments. This decision was taken as a result of there being a lack of meaningful data and baselines for measurement; limited added value to be gained from the exercise; diversion of resources currently used for Umoja enhancement and support; and the potential need for additional resources to initiate the exercise. The Administration, through the Benefits Working Group, has been tracking benefits from the continuous improvements to the Umoja system. The Administration considers this recommendation to have been overtaken by events and requests its closure by the Board.

492. In paragraph 57 of its report, the Board recommended that the Administration complete the clean-up exercise in time for the annual time certification exercise.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Not applicable

493. The Administration completed the clean-up activity for 58 cases with negative home leave balances. In addition, a solution was successfully implemented on 14 April 2023 in Umoja that prevents negative home leave points going forward. The Administration considers this recommendation to be implemented and requests its closure by the Board.

Eighth annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system¹⁰

494. In paragraph 82 of its report, the Board recommended that the Administration automate the execution of the main payment proposal in Umoja and minimize the exceptions for which the execution of an ad hoc payment proposal may be required.

¹⁰ See [A/74/153](#).

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

495. The Administration will provide to the Board a summary of the log files by the end of 2023 to demonstrate the effectiveness of the automated execution of the main payment proposal.

496. In paragraph 83 of its report, the Board recommended that the Administration review the master data for banking details to identify and correct cases, where necessary, of multiple vendors associated with the same bank account.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2026

497. The Administration continues to review cases of vendors that share the same banking details. Each case is investigated to determine whether the sharing of banking details is legitimate. If it is not legitimate, the vendor is blocked in Umoja, preventing further transactions. Results of the analysis and actions taken are documented. The review process is time-consuming and labour-intensive; consequently, progress is slow due to competing priorities and the limited resources available.

Ninth annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system¹¹

498. In paragraph 120 of its report, the Board recommended that the Administration put in place a strong internal control mechanism to ensure the deprovisioning of user roles in Umoja at the time of separation of staff and appropriate updating of the user roles in Umoja when they leave their functions.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

¹¹ A/75/159.

499. The Administration is finalizing the implementation of the automatic deprovisioning process, along with related communication. Full deployment is expected by the end of 2023.

500. In paragraph 144 of its report, the Board recommended that the Administration take action to develop and use tools to assess whether the learner can use Umoja functionalities effectively after the training programme.

Department responsible: Enterprise Resource Planning Solution Division

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: Fourth quarter of 2023

501. The Administration continues to work on drafting a learning impact evaluation framework, along with an accompanying set of tools and guidance, for broader application across all major Secretariat training and learning initiatives. This exercise is expected to be completed in December 2023.

Tenth annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system¹²

502. In paragraph 145 of its report, the Board recommended that the Administration prepare a detailed plan to achieve a prescribed first-level resolution rate calculated on the basis of service requests (not just incidents) and a prescribed overall resolution rate for all service requests received to assess the performance of production support and allocate resources to the different tiers.

Department responsible: Enterprise Resource Planning Solution Division

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: Fourth quarter of 2023

503. The Administration continues to monitor, review and refine first-level resolution rate targets and aims to include these in an updated standard operating procedure by the end of 2023.

504. In paragraph 154 of its report, the Board reiterated the recommendation that the Administration put in place a clear governance structure for the continuous improvement monitoring programme, with clearly defined responsibilities, and that it continue working on identifying critical business processes and including them in the programme.

¹² A/76/131.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Not applicable

505. The Administration successfully concluded the continuous improvement monitoring programme in 2019. The workflows monitored had mostly reached their peak efficiency, as reported in paragraphs 91 and 92 of the report of the Secretary-General on the eleventh progress report on the enterprise resource planning project (A/74/478). Following the conclusion of programme activities, the lessons learned were used for the formulation of the framework of the Benefits Working Group. A robust change governance framework was established to track ongoing continuous improvements and related benefits, which are reported on by the Group. The Administration considers this recommendation to be implemented and requests its closure by the Board.

506. In paragraph 162 of its report, the Board recommended that the Administration conduct a survey for user adoption of the iLearn Umoja forum and evaluate the utilization of this training resource.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

507. The Administration is finalizing the analysis of a cross-cutting Umoja learning needs assessment survey, the results of which will guide Umoja learning priorities and approaches. The analysis will include results on the utility of the forum modality within iLearn Umoja. A draft report summary is currently under review and is expected to be completed by December 2023.

508. In paragraph 182 of its report, the Board recommended that the Administration reflect the updated quantitative benefits in the next progress report.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Not applicable

509. The Administration notes that, during the Umoja Steering Committee meeting held in December 2020, the Committee endorsed a benefits realization plan that includes transferring responsibility for the monitoring and tracking of Umoja benefits to the Business Transformation and Accountability Division. Benefits realized

through the implementation of the Umoja Foundation and Umoja Extension 1 solutions were fully absorbed within the Umoja system, and any future benefits that would arise from the implementation of Umoja Extension 2 solutions, as well as from continuous improvements, would be reported through the business owners' budgetary proposals and monitored by the Business Transformation and Accountability Division, as well as the Office of Programme Planning, Finance and Budget, and not through the progress report on the functioning and development of the Umoja system. The Administration considers this recommendation to have been overtaken by events and requests its closure by the Board.

Eleventh and final annual progress report of the Board of Auditors on the implementation of the United Nations enterprise resource planning system¹³

510. In paragraph 43 of its report, the Board recommended that the Administration establish a common standard for project planning and monitoring across different tools, such as clear documentation of scheduled dates, actual completion dates and the identification of critical paths.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	Not applicable

511. The Administration rolled out a standard project management tool that is being used for two major projects: the Umoja EhP8 upgrade and Umoja Analytics. The Administration considers this recommendation to be implemented and requests its closure by the Board.

512. In paragraph 109 of its report, the Board recommended that the Administration continue to conduct user satisfaction surveys for each Umoja Extension 2 solution to identify areas for improvement and further optimization in order to drive user adoption.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	Fourth quarter of 2024

513. The Administration continues to formulate a plan to conduct user satisfaction surveys for Umoja Extension 2 that will be shared with the functional subgroups.

514. In paragraph 132 of its report, the Board recommended that the Administration establish a data verification mechanism for the interface between Umoja and Inspira, on a quarterly basis, for the data fields identified.

¹³ A/77/135.

Department responsible: Enterprise Resource Planning Solution Division
Status: Closure requested
Priority: Medium
Original target date: Fourth quarter of 2023
Revised target date: Not applicable

515. The Administration implemented a new interface in March 2023 between Umoja and Inspira to address the data quality issues that had been identified by the Board during its previous audit. This interface is based on a web service that uses the Simple Object Access Protocol (SOAP) to ensure increased interoperability between systems. The Administration considers this recommendation to be implemented and requests its closure by the Board.

516. In paragraph 138 of its report, the Board recommended that the Administration review and rectify, as required, the inaccurate grant values and/or total billing amounts in grant master data that have been identified, and update job aids with additional guidance to reinforce the process as required.

Department responsible: Enterprise Resource Planning Solution Division
Status: Under implementation
Priority: Medium
Original target date: Fourth quarter of 2023
Revised target date: No change

517. The Administration continues the process of updating the affected grants. The remaining updates are now expected to be completed by December 2023.

518. In paragraph 147 of its report, the Board recommended that the Administration finalize the United Nations business intelligence standard operating procedure in a timely manner and consider the certification of data models that are used with a high frequency as a high priority.

Department responsible: Enterprise Resource Planning Solution Division
Status: Under implementation
Priority: High
Original target date: Fourth quarter of 2023
Revised target date: No change

519. The Administration continues to migrate more certified data models to Umoja Analytics and anticipates having around 400 certified data models by the end of 2023, including all high-usage models.

520. In paragraph 154 of its report, the Board recommended that the Administration evaluate the current Umoja production support model, clearly document an oversight and accountability mechanism to address the service requests as required by the service-level agreement, and update production support standard operating procedures accordingly.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	No change

521. The Administration continues to address the items indicated within the recommendation and aims to include these items in an updated production support standard operating procedure to be published by the end of 2023.

522. In paragraph 206 of its report, the Board recommended that the Administration update the estimation of total cost of ownership by considering the cost impact of technology upgrades, once the technology path has been approved.

<i>Department responsible:</i>	Enterprise Resource Planning Solution Division
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Not applicable

523. The Administration continues to estimate, monitor and report on the total cost of ownership through 2030. The current estimated total cost of ownership reflects the total cost of Umoja during its life cycle, which includes any known and anticipated future technology upgrades. The Administration considers this recommendation to be implemented and requests its closure by the Board.

IV. Status of implementation of recommendations up to the financial year ended 31 December 2021 on the strategic heritage plan

524. In annex III to its report on the United Nations for the year ended 31 December 2022 (A/78/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation of its 29 extant recommendations on the strategic heritage plan relating to prior financial periods. Of the 29 extant recommendations, 17 (59 per cent) had been implemented, 2 (7 per cent) had been overtaken by events, 9 (31 per cent) were under implementation and 1 (3 per cent) was not implemented.

525. Table 6 summarizes the overall situation, as of August 2023, with respect to the 10 recommendations that were determined by the Board to be either under implementation or not implemented as of December 2022. Of the 10 outstanding recommendations, closure has been requested for 1, while 3 are scheduled to be implemented in 2023, 5 in 2024 and 1 in 2025.

Table 6
Status of implementation of recommendations for prior periods on the strategic heritage plan considered not to have been fully implemented in annex III to the report of the Board of Auditors on the United Nations for the year ended 31 December 2022

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
United Nations Office at Geneva	10	1	–	9	9	–
Total	10	1	–	9	9	–

Detailed information on implementation status

Second report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva¹⁴

526. In paragraph 316 of its report, the Board recommended that management update and calculate the applicable and potential rental income of premises based on current contracts, data and realistic assumptions, taking into account the number of relocating staff, appropriate rental cost (using the arm's length principle) and an updated funding key for OHCHR.

Department responsible: United Nations Office at Geneva

Status: Closure requested

Priority: High

Original target date: Fourth quarter of 2020

Revised target date: Not applicable

527. Rental income projections are prepared annually as part of the submission for the United Nations Office at Geneva under income section 2 of the proposed programme budget. Projections are based on the latest available information and assumptions. The previous income projection was prepared for the 2024 budget period. The funding key for OHCHR is updated annually at the beginning of each year. The previous update took place in February 2023 and was included in income section 2 of the proposed programme budget for 2024 ([A/78/6 \(Income sect. 2\)](#)), published in May 2023. The United Nations Office at Geneva considers this recommendation to be implemented and requests its closure by the Board.

528. In paragraph 318 of its report, the Board recommended that management charge the cost for maintenance and for safety and security for the new building proportionally to all potential users in accordance with their individual needs.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Original target date: First quarter of 2024

Revised target date: No change

¹⁴ [A/73/157](#).

529. Entities and extrabudgetary-funded activities for which the United Nations Office at Geneva was not resourced to provide maintenance services are already subject to the payment of rental charges, irrespective of where they are located in the Palais des Nations. Various entities have already permanently relocated to building H, and these entities are paying for maintenance costs. With respect to security-related charges, given that the overall headcount of people working within the Palais des Nations security perimeter has not yet increased (due to the fact that other buildings are still closed for renovation), no additional costs have been incurred. However, once building H is no longer in use as swing space and additional security requirements related to renovated premises and increased headcount are known, additional charges will be introduced, if needed.

Third report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva¹⁵

530. In paragraph 114 of its report, the Board recommended that the United Nations Office at Geneva define and document a forward-oriented transversal strategy on how the building information modelling method would support the Office throughout the entire lifetime of the buildings of the Palais des Nations.

<i>Department responsible:</i>	United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2024

531. The United Nations Office at Geneva has not yet received all necessary information from the construction contractor for building H, including the building information model. Documentation, such as the “as-built” model, is necessary to start using it in the operations and maintenance workflow. It is expected that the integration of the model will be included in the workflow by December 2024 for building H, assuming the model is available by mid-2024. The construction contract for renovation works in the historic buildings of the Palais des Nations foresees the delivery of an “as-built” model for each of the areas being renovated. To have a complete and full “as-built” model for the entire Palais des Nations, the Office will need to source a new contractor, subject to funding availability, to update the “as-built” model to include buildings and systems that are not renovated as part of the strategic heritage plan project.

Fourth report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva¹⁶

532. In paragraph 123 of its report, the Board recommended that the strategic heritage plan team ensure that the works, tests and defects noted on the punch list are addressed as expeditiously as possible.

¹⁵ A/75/135.

¹⁶ A/77/94.

<i>Department responsible:</i>	United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	No change

533. The strategic heritage plan team confirms that works are ongoing to close items on the punch list as expeditiously as possible. The resolution of the punch list is ongoing and 90 per cent of the items were complete as at the end of July 2023. The handover of some of the systems, for example, the electrical systems in the building, remain challenging and, to this end, the project team has created a dedicated task force to close out these outstanding issues.

534. The strategic heritage plan team is fully involved in supervising the works and their completion, alongside colleagues in the United Nations Office at Geneva Facilities Management Section, with the aim of bringing the pending matters to a satisfactory conclusion. To this end, the strategic heritage plan team conducts weekly follow-up meetings to validate the items resolved and holds regular meetings with the contractor to identify any punch list items that are blocked. The Administration wishes to recall that, in addition to existing contractual safeguards to mitigate the identified risk, a part of the application for payment has been put on hold. The release of the related amounts is linked to the finalization by the contractor of items on the punch list.

535. In paragraph 125 of its report, the Board recommended that the strategic heritage plan team closely supervise the operation and maintenance carried out by the contractor with respect to the systems not yet finally accepted, as indicated on the punch list, until those systems are fully approved by the strategic heritage plan team and are then able to be operated and maintained by the United Nations Office at Geneva.

<i>Department responsible:</i>	United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	No change

536. The United Nations Office at Geneva is supervising the works and their completion. The contractor is responsible for the operation and maintenance of the systems that have not yet been handed over. Once the systems are handed over, their operation and maintenance are transferred to the Office's Facilities Management Section, except for certain instances, such as trees, bushes and plants, where there is a contractual requirement for maintenance by the contractor during a certain period of time after the handover. The Office has created a multidisciplinary task force dedicated to closing out outstanding issues relating to building H.

537. In paragraph 134 of its report, the Board recommended that the strategic heritage plan team take the necessary steps to reach an agreement with the contractor for building H so that the solar panels can produce electricity as soon as possible.

<i>Department responsible:</i>	United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	First quarter of 2024

538. The connection of the solar panels to the distribution network required the installation of a specific network meter, which had not been foreseen in the technical design. The strategic heritage plan team initiated a variation with the contractor, which completed the work. The panels are expected to be operational by the fourth quarter of 2023.

539. In paragraph 219 of its report, the Board recommended that the responsible service unit of the United Nations Office at Geneva work closely with the strategic heritage plan team and continue to work to assess whether the implementation of the strategic heritage plan will effectively meet Member States' expectations for a reduction in maintenance costs borne by the regular budget for United Nations Secretariat operations at Geneva.

<i>Department responsible:</i>	United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2024
<i>Revised target date:</i>	No change

540. Discussions are ongoing in view of the equipment installed by the construction contractor and related requirements for maintenance. These requirements are still under assessment, with completion targeted for the final completion of the strategic heritage plan project works.

541. In paragraph 232 of its report, the Board recommended that the United Nations Office at Geneva decide on whether to perform reactive or preventive maintenance, or a combination of both types of maintenance, for equipment and technical infrastructure based on a criticality and cost-benefit analysis.

<i>Department responsible:</i>	United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2024
<i>Revised target date:</i>	No change

542. The United Nations Office at Geneva continues to perform both reactive and preventive maintenance of the installations at the Palais des Nations to ensure business continuity and that regulatory requirements with respect to safety and security are met, within the limits of the available budget. A criticality and cost-benefit analysis is performed in case of equipment failure only. The Office will recommend the inclusion of the need to identify a funding mechanism to finance the

long-term preservation of capital investments in the next report to the General Assembly.

543. In paragraph 259 of its report, the Board recommended that the strategic heritage plan team assess if there is a potential for recouping any additional costs that may have arisen as a result of inaccuracies or incompleteness in technical design.

<i>Department responsible:</i>	United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2025
<i>Revised target date:</i>	No change

544. The United Nations Office at Geneva took note of the Board's latest assessment of this recommendation, and the strategic heritage plan team is now working on implementing it and the recommendation on a similar topic contained in paragraph 305 of the Board's report on the United Nations for the year ended 31 December 2022 (A/78/5 (Vol. I), chap. II).

545. In paragraph 296 of its report, the Board recommended that the United Nations Office at Geneva ensure the further revision and incorporation of all relevant details into the works of art database, wherever possible.

<i>Department responsible:</i>	United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2023
<i>Revised target date:</i>	No change

546. The United Nations Office at Geneva plans to further discuss this recommendation with the Board during the interim audit of the strategic heritage plan project, which is scheduled for December 2023, to understand what actions beyond updating the database, which has been completed, need to be taken to close the recommendation.

V. Status of implementation of recommendations up to the financial year ended 31 December 2020 on information and communications technology

547. In annex IV to its report on the United Nations for the year ended 31 December 2022 (A/78/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation of its 16 extant recommendations on ICT affairs relating to prior periods. Of the 16 extant recommendations, 2 (13 per cent) had been implemented, 1 (6 per cent) had been overtaken by events and 13 (81 per cent) were under implementation.

548. Table 7 summarizes the overall situation, as of August 2023, with respect to the 13 recommendations that were determined by the Board to be under implementation

as of December 2022. Of the 13 outstanding recommendations, closure has been requested for 5, while 5 are scheduled to be implemented in 2023 and 3 in 2024.

Table 7

Status of implementation of recommendations for prior periods on information and communications technology affairs considered not to have been fully implemented in annex IV to the report of the Board of Auditors on the United Nations for the year ended 31 December 2022

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Office of Information and Communications Technology	11	4	–	7	7	–
Multiple departments	2	1	–	1	1	–
Total	13	5	–	8	8	–

Detailed information on implementation status

Report of the Board of Auditors on the handling of information and communications technology affairs in the Secretariat¹⁷

549. In paragraph 31 of its report, the Board recommended that, in order to enable greater consistency and transparency with regard to ICT funding and budgets and allow better management of costs and effective prioritization, the Controller require that proposed ICT budgets set out: (a) the cost of running day-to-day services; (b) the cost of licences and maintenance costs for existing systems; (c) costs related to upgrading existing service delivery (e.g. to improve security); and (d) new costs, including strategic requirements.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: Fourth quarter of 2023

550. The Office of Information and Communications Technology is engaged with the Office of Programme Planning, Finance and Budget to generate the necessary reports on the ICT budgets of entities.

551. In paragraph 68 of its report, the Board recommended that the Administration develop a fit-for-purpose governance framework to oversee the strategic development of ICT across the United Nations. This governance framework should clearly set out roles, accountabilities and responsibilities and ensure that decision-making bodies operate distinctly from consultative and advisory forums.

¹⁷ A/67/651.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	Second quarter of 2024

552. The draft Secretary-General's bulletin on ICT governance is undergoing the review and clearance process.

First annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy¹⁸

553. In paragraph 40 of its report, the Board recommended that the Office of Information and Communications Technology complete the task of formulating and promulgating ICT policies in a time-bound manner and establish the proposed self-regulatory compliance function.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

554. The policy review and the revision of the technical procedure has been done and the relevant quarterly reports have been provided to the Board as evidence. The Administration considers this recommendation to be implemented and requests its closure by the Board.

555. In paragraph 106 of its report, the Board recommended that a clear road map be developed to realize cost optimization benefits through global sourcing.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

556. Global sourcing opens the Organization to international trade and all Member States, thereby allowing access to new suppliers and a broader market, with the potential to reduce costs and increase the variety of offerings in the global marketplace. The competitive bidding for large-scale Secretariat-wide requirements represents the most

¹⁸ A/72/151.

effective means of realizing cost optimization. The Administration considers this recommendation to be implemented and requests its closure by the Board.

Second annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy¹⁹

557. In paragraph 126 of its report, the Board recommended that the Administration identify and document global sourcing opportunities along with an estimation of savings.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	Not applicable

558. The seventh and final category strategy, covering the area of communications infrastructure and radio systems, was approved on 20 December 2022. The Administration considers this recommendation to be implemented and requests its closure by the Board.

Third annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy²⁰

559. In paragraph 20 of its report, the Board recommended that the Office of Information and Communications Technology develop an appropriate compliance model including a self-assessment mechanism for all policies, where feasible, and coordinate with stakeholders to ensure better compliance.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

560. A compliance model has been developed and represents a coherent approach to monitoring and compliance in a manner that is independent and holistic. The compliance model is now available for the Board's review. The Administration considers this recommendation to be implemented and requests its closure by the Board.

¹⁹ A/73/160.

²⁰ A/74/177.

Fourth annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy²¹

561. **In paragraph 34 of its report, the Board recommended that the Office map the functions, roles and responsibilities of the divisions, sections and services within the Office, based on the report of the Secretary-General (A/72/492/Add.2), in order to avoid overlapping and duplication of functions.**

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	First quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2024

562. The Administration continues its work on the comprehensive mapping of the functions, roles and responsibilities of the divisions, sections and services within the Office of Information and Communications Technology under the realignment, optimization and integration exercise.

563. **In paragraph 50 of its report, the Board recommended that the Office develop an accountability framework for ICT and that it monitor its implementation in line with its role as a second line of defence for ICT functions.**

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

564. The Office of Information and Communications Technology established a working group for the development of the Secretariat ICT accountability framework in November 2022. Since then, the working group has held numerous meetings and bilateral consultations with the aim of drafting the initial version of the ICT accountability framework to be approved by the ICT Steering Committee. In addition, an administrative instruction is being formulated to highlight the adoption of the ICT accountability framework as a governance tool throughout the Secretariat.

565. **In paragraph 181 of its report, the Board recommended that the Office prepare a consolidation road map for all pending activities to achieve a fully unified Enterprise Service Desk.**

²¹ A/75/156.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

566. The road map being developed envisions a global service desk function managed through a service-level agreement with the United Nations Global Service Centre, which will host the consolidated and optimized global service desk function, with a local service desk remaining at United Nations Headquarters. The road map entails the consolidation and optimization of the Umoja Support Centre with other existing global/enterprise service desk components, which has already begun.

567. In paragraph 204 of its report, the Board recommended that the Administration develop a policy on information management and data privacy, in line with the personal data protection and privacy principles established by the United Nations System Chief Executives Board for Coordination.

<i>Departments responsible:</i>	Office of Information and Communications Technology and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	First quarter of 2024

568. The information management and data privacy policies are in the final stages of review and clearance.

569. In paragraph 210 of its report, the Board recommended that the Office of Information and Communications Technology complete the creation of a central repository of data sources or organization-wide data catalogue in consultation with the Executive Office of the Secretary-General.

<i>Departments responsible:</i>	Office of Information and Communications Technology and Executive Office of the Secretary-General
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

570. The pilot of the United Nations data exchange catalogue has been prepared and is available at <https://dataexchange.un.org>. The Administration considers this recommendation to be implemented and requests its closure by the Board.

571. **In paragraph 226 of its report, the Board recommended that the Office of Information and Communications Technology take the necessary steps, in consultation with the Office of Supply Chain Management, to draw up a timeline and complete the revised solicitation process and award of contract for ICT services.**

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Fourth quarter of 2023

572. The solicitation process is at the stage of being presented to the Headquarters Committee on Contracts by the Procurement Division of the Department of Operational Support. A contract award is estimated for the fourth quarter of 2023.

573. **In paragraph 227 of its report, the Board recommended that the Office of Information and Communications Technology prepare detailed transition plans for each of the global sourcing projects for smooth onboarding of the new service providers.**

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

574. Noting the status of the current solicitation process as described in paragraph 572 above, the Office of Information and Communications Technology is working on a detailed mobilization and contracts transition plan. The Office has established a working group on transition arrangements for ICT professional services. This working group will finalize the detailed transition plan by the fourth quarter of 2023.

VI. Status of implementation of recommendations up to the financial year ended 31 December 2017 on the capital master plan

575. In annex V to its report on the United Nations for the year ended 31 December 2022 (A/78/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation of its two extant recommendations on the capital master plan relating to prior financial periods. One recommendation was assessed by the Board to be “implemented” and the other was assessed to be “under implementation”.

576. Table 8 summarizes the overall situation, as of August 2023, with respect to the recommendation that was assessed to be under implementation as of December 2022, which is expected to be implemented by the end of 2023.

Table 8
Status of implementation of recommendations for prior periods considered not to have been fully implemented in annex V to the report of the Board of Auditors on the United Nations for the year ended 31 December 2022

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Department of Operational Support	1	–	1	1	–
Total	1	–	1	1	–

Detailed information on implementation status

Report of the Board for the year ended 31 December 2014²²

577. In paragraph 17 (d) of the summary of its report, the Board recommended that the Administration report the full amount of any savings arising from contract closure and introduce appropriate governance mechanisms to determine the use that can be made of such savings, including specific consideration of returning savings to Member States.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2015
<i>Revised target date:</i>	Fourth quarter of 2023

578. One of the arbitration cases, as detailed in the eighteenth annual progress report on the implementation of the capital master plan (A/75/302), is still ongoing. The Administration will continue to report on the status of that case to the Board until it is finalized.

²² A/70/5 (Vol. V).