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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 2019 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 2019 on the United Nations ([A/75/5 \(Vol. I\)](#), 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 as well as information on the status of implementation, the department responsible, the estimated completion date and the priority of each recommendation contained in the report of the Board. In addition, the present 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 capital master plan.

* [A/75/150](#).

** The present report was submitted late owing to the extensive process of obtaining inputs from the United Nations Secretariat entities concerned.



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 2019 on the United Nations ([A/75/5 \(Vol. I\)](#), 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 [74/249 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, the implementation of which 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 [74/249 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 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 2019 ([A/75/5 \(Vol. I\)](#), 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. Section III provides information on the implementation of the prior period recommendations that the Board considered not to have been fully implemented relating to the capital master plan.

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 2019¹

Overview

7. Tables 1 and 2 summarize the status of implementation of recommendations as of August 2020.

8. Table 1 summarizes the status of the 30 main recommendations of the Board, of which closure of 1 has been requested, 2 have not been accepted by the Administration, and 27 are under implementation. Of the 27 main recommendations that are under implementation, 13 are scheduled to be implemented in 2020, 7 in 2021, 5 between 2022 and 2024, and 2 are of an ongoing nature.

Table 1
Status of implementation of the 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	15	1	1	13	13	–
Department of Operational Support	1	–	1	–	–	–
Department of Political and Peacebuilding Affairs	2	–	–	2	–	2
Office for the Coordination of Humanitarian Affairs	2	–	–	2	2	–
Development Coordination Office	7	–	–	7	7	–
Multiple departments	3	–	–	3	3	–
Total	30	1	2	27	25	2

9. Table 2 summarizes the status of all 113 recommendations of the Board, of which the closure of 8 has been requested, 6 have not been accepted by the Administration, and 99 are under implementation. Of the 99 recommendations that are under implementation, 44 are scheduled to be implemented in 2020, 35 in 2021, 10 between 2022 and 2024, and 10 are of an ongoing nature.

¹ A/75/5 (Vol. I), chap. II.

Table 2
Status of implementation of all recommendations

<i>Department responsible</i>	<i>Number of recommendations</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	58	2	4	52	48	4
Department of Operational Support	6	–	1	5	5	–
Department of Political and Peacebuilding Affairs	4	–	–	4	1	3
Office for the Coordination of Humanitarian Affairs	6	–	–	6	5	1
Office of Internal Oversight Services	1	1	–	–	–	–
Development Coordination Office	21	1	–	20	19	1
United Nations Office at Geneva	1	–	–	1	1	–
Multiple departments	16	4	1	11	10	1
Total	113	8	6	99	89	10

Detailed information on implementation status

10. **In paragraph 28 of its report, the Board recommended that the Administration review the authority, basis and structure of tax equalization, cost recovery and other common support services funds to identify opportunities for their rationalization and the consideration of their balances in managing the liquidity position of the regular budget.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: High

Target date: Not applicable

11. Funding the regular budget is the responsibility of Member States. Supplementing the regular budget liquidity from other funding sources merely exacerbates the problem in other areas of operations. In addition, owing to the unpredictability of payments to the regular budget, the repayment of borrowings at regular intervals cannot be guaranteed, particularly to funds with ongoing operations and cash requirements. The Administration requests that the Board close this recommendation.

12. **In paragraph 32 of its report, the Board recommended that the Administration immediately develop a tool to generate disaggregated monthly and daily cash flow data to facilitate liquidity management.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Ongoing

13. The Administration continues to build on the current tool and reports for cash receipts and disbursements and to consult with programme managers on the timing of major outflows so as to inform the management of liquidity.

14. In paragraph 36 of its report, the Board recommended that the Administration put in place mechanisms to monitor compliance and assess the impact of measures taken for the management of liquidity situation.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Ongoing

15. The Administration continues with the development of reports to monitor budget implementation and actively consults with programme managers to facilitate programme delivery within the constraints of the current liquidity crisis, in addition to facilitating an analysis of the impact of actions taken.

16. In paragraph 41 of its report, the Board recommended that the Administration strengthen controls to ensure that fund balances are not altered later and that the sanctity of the daily fund balance is maintained so that the daily fund balance can be reliably used for forecasting purposes.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

17. The Administration controls the unavoidable reopening of closed periods very closely by specifying the module to be worked on and limiting the user groups. The Administration is also making efforts to address all batch errors in a timely manner so as to minimize the changes in fund balances. The Administration will undertake another comprehensive review of the retroactive changes to fund balances to see if there are additional controls that need to be introduced.

18. In paragraph 45 of its report, the Board recommended that the Administration close the various inactive funds, put in place systems to periodically review existing funds and close inactive funds.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

19. The Administration is regularly checking discontinued operations and closing the accounts. The currently inactive funds will be reviewed and closed if warranted and a half-yearly review will be instituted.

20. **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.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

21. The Administration is carrying out a review of cost recovery in the cost-recovery fund (10RCR) as recommended.

22. **In paragraph 63 of its report, the Board recommended that the Administration complete the harmonization exercise in a time-bound manner and review existing methodology and instructions on cost recovery, including on the engagement of staff out of cost-recovery revenue, to ensure that there is a consistent basis for the identification of costs for the purpose of calculating catalogue rates and also for inclusion in the cost plans.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

23. While reviewing its existing instructions on cost recovery prior to issuing the new instructions for 2021, the Administration is currently collaborating with the United Nations Office at Geneva on the harmonization exercise.

24. **In paragraph 65 of its report, the Board recommended that the Administration bring in the necessary controls to ensure that revisions of rates are made on the basis of consistent principles and methodology.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

25. The Administration is reviewing and strengthening controls and guidance on the revision of rates.

26. **In paragraph 67 of its report, the Board recommended that the Administration institute a mechanism for conducting a periodic review of the cost-recovery system to check full compliance with extant instructions.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: First quarter of 2021

27. The dedicated staff in the Cost Recovery Unit are carrying out more detailed reviews of cost plans, staffing, rates and related administrative charges to ensure full cost recovery.

28. 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.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

29. The Administration is in the process of reviewing the programme support cost framework and related instructions. With the establishment of a separate programme support cost fund per entity, each entity is now responsible for managing its own budget. Furthermore, the Administration developed an automated batch to allow the transferring of net revenue on a monthly basis and the net revenue up to 30 June 2020 has already been transferred to each programme support cost fund. The Finance Division has been monitoring the revenue generated and expenses incurred as well as cash balances per entity on a regular basis and established a programme support cost dashboard so as to be able to monitor the financial position of programme support cost and indirect costs funds.

30. In paragraph 80 of its report, the Board recommended that, in view of the delegation of authority to heads of entities to approve cost plans, periodic reviews of implementation be carried out to ensure that entities comply with extant instructions and that the programme support costs recovered by entities are sufficient to cover the expenditure.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

31. The Administration has developed a programme support cost dashboard to allow for the monitoring of each entity's cash balance, budget balance, revenue and expenses on a regular basis. The dashboard has an alert capability to notify the relevant entities in case there is a financial issue.

32. **In paragraph 81 of its report, the Board recommended that the Administration strengthen the process for the approval of grants with programme support costs at lower-than-stipulated rates to ensure that decisions are informed predominantly by financial impact analysis and that it maintain an audit trail for all those decisions.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

33. The Administration is in the process of reviewing the percentage of programme support costs stated for all the grants that show lower-than-stipulated rates, in cooperation with the entity responsible for the grants. Furthermore, the Administration put in place a log of all the requests for lowering the programme support cost rate that have been authorized by the Controller.

34. **In paragraph 89 of its report, the Board recommended that the Administration provide self-contained explanations for material differences between final budget and actual revenue and expenditure in the notes to the financial statements, which would also add to the availability of improved information and better transparency.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

35. In the context of the financial performance report to be issued by September 2021 following the end of the budget period and the completion of the financial statements, self-contained explanations for material variances will be provided for added availability of information and better transparency.

36. **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.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Second quarter of 2024

37. The alignment is being implemented gradually over a number of annual budgets and it will be completed with the issuance of the proposed programme budget for 2025 (by April 2024). The related tasks are as follows: (a) liaise with the Umoja team to fully understand the root cause of the issue; (b) explore options with clients and

budget officers for facilitating; (c) provide guidance and launch the remaining alignment steps; and (d) have a small team to guide the alignment and perform quality assurance by monitoring the adjustments.

38. In paragraph 95 of its report, the Board recommended that the Administration implement a mechanism for regularly fine-tuning and updating the content of the workshops and guidance based on the identification of challenges and feedback from participants.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

39. The content of the workshops held in 2019 to support the formulation of the programme plans for 2021 was fine-tuned and updated on the basis of feedback received from clients and participants during the workshops held in 2018, as well as in line with the guidance provided by the General Assembly in its resolution 74/251. In the context of the formulation of the programme plans for 2022, the following steps shall continue to be taken: (a) obtain feedback from a broad group of clients on options for presenting the programmatic aspects in the proposed programme budget for 2022; (b) review feedback and finalize the format and guidance material taking into account feedback from clients, the vision of the Secretary-General and the guidance received from Member States during the sixtieth session of the Committee for Programme and Coordination held in June 2020; (c) present a mock-up with the format for the proposed programme budget for 2022 for further validation by the departments involved; and (d) conduct 20 online workshops with some 50 entities to provide hands-on support for the formulation of the programmatic part of the proposed programme budget for 2022.

40. In paragraph 99 of its report, the Board recommended that the Administration continue to streamline the budget formulation exercise by improving the new budget formulation solution and resolving the challenges and issues being faced at various stages of the process, including the speed of the system and having to use Word and Excel first and then copying the figures into Umoja.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

41. Starting with the proposed programme budget for 2022, in order to be able to introduce certain enhancements, the following points will be followed: (a) obtain feedback from a broad group of users of the business planning and consolidation module; (b) review feedback and identify solutions so as to address issues identified by users; (c) prioritize and implement solutions, taking into account capacity and budget timelines; and (d) incorporate and disseminate changes through guidance and conducting mini-workshops with client departments.

42. **In paragraph 104 of its report, the Board recommended that the Administration continue to identify opportunities within Umoja to develop tools and applications to support better budgeting and review practices and strengthen existing tools to better track budget utilization against outcomes.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

43. New tools, including additional reports and automated processes, will be introduced to support better budgeting in late 2020. The monitoring application and the strategic management application dashboard, launched by Umoja in mid-2020, allow for the visualization of budget utilization against outcomes for both programme plans and resources. As part of the hypercare period, deployment meetings were organized by the Umoja team, responses to frequently asked questions were issued by the Umoja team, and hypercare teams, with different tiers, were created to support the process. Those efforts will be complemented with further guidance that is scheduled to be issued by the end of 2020, which will enable better monitoring by all departments.

44. **In paragraph 111 of its report, the Board reiterated its recommendation that Administration strengthen the scrutiny of open commitments after the closure of the budget period and ensure the creation of commitments in line with the provisions of the Financial Regulations and Rules of the United Nations.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Ongoing

45. The review of open commitments is conducted throughout the year, especially at year-end, prior to the closure of the related budget period so as to ensure proper validity. That review has already been strengthened owing to the ongoing financial liquidity crisis, which forces the alignment of expenditure with contribution inflows, which tend to be heavy towards the end of the year. Over the course of 2020, the Administration has already added more intra-year reviews as a result of the liquidity crisis (see also comments in paras. 296, 298, 339, 340, 378 and 470 below).

46. **In paragraph 112 of its report, the Board recommended that the Administration expedite the finalization of guidelines for the usage of fund commitments and ensure compliance with the guidelines in rationalizing the creation of that commitment type.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

47. The review of the guidelines for the usage of fund commitments is in progress. The guidelines are aimed at limiting the specific transactions for which fund commitments can be utilized. The potential use of other commitment types is also being explored as part of the review work.

48. In paragraph 122 of its report, the Board recommended that the Administration reconcile the details of operational bank accounts with the open bank accounts in Umoja and ensure the inclusion of all bank accounts in the cash pool balances.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

49. The Administration's comments were reflected in paragraph 125 of the Board's report (A/75/5 (Vol. I), chap. II).

50. In paragraph 123 of its report, the Board recommended that the Administration obtain the bank statements promptly from the house banks and update them in Umoja to reflect the actual cash position correctly.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

51. The Administration's comments were reflected in paragraph 125 of the Board's report.

52. In paragraph 124 of its report, the Board recommended that the Administration identify and close bank accounts that are inactive for a substantial period of time.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

53. The Administration's comments were reflected in paragraph 125 of the Board's report.

54. 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.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

55. The Administration conducts a monthly review of fund balances to identify any with negative balances. Managers responsible for such funds are being informed accordingly and requested by the Administration to take corrective action. The guidelines will be reiterated formally.

56. In paragraph 140 of its report, the Board recommended that the Administration ensure the correctness of the entry-on-duty date parameters to ensure the reliability of the census data and consequent valuations.

Departments responsible: Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

57. The Administration aims to resolve the issue with the entry-on-duty date parameters used for the actuarial valuation for the next full valuation, by the end of 2021.

58. 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.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

59. The Administration notes that other entities might or might not need to be involved to address the issue with entry-on-duty date parameters for actuarial valuation purposes, depending on the approach. The Administration is committed to completing the task by the set date.

60. **In paragraph 144 of its report, the Board recommended that data on surviving dependants should be clearly demarcated from retiree data and that efforts be made to remove data regarding deceased staff members which is not required for actuarial valuation.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

61. The Administration will ensure that surviving dependants are demarcated if such data are available in Umoja.

62. **In paragraph 155 of its report, the Board recommended that the Administration ensure that the decision of the General Assembly to maintain a maximum ratio of 2 to 1 for the share of the Organization and the contributor is complied with for all participating entities.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Second quarter of 2021

63. The Administration's comments were reflected in paragraph 156 of the Board's report.

64. **In paragraph 161 of its report, the Board recommended that the Administration include names of all the participating entities in the health insurance plans, along with details of their contributions, including details of the share of the Organization and the contributor in the notes to the financial statements.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Target date: Not applicable

65. Among the 30 entities participating in the United Nations health insurance plans, the 13 entities with the enrolment of more than 100 staff were disclosed. The Administration considers that the current disclosure is adequate and that listing the names of the entire 30 participating entities does not incrementally improve transparency. The Administration requests that the Board close this recommendation.

66. **In paragraph 172 of its report, the Board recommended that the United Nations Office at Geneva, in line with best practices and Organization for Economic Cooperation and Development (OECD) guidelines, establish a formal mechanism to carry out solvency studies and projections regularly and consult**

with the Office of Internal Oversight Services (OIOS) in order to conduct more regular audits of the operations and internal controls of the United Nations Staff Mutual Insurance Society against Sickness and Accidents.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

67. The United Nations Staff Mutual Insurance Society against Sickness and Accidents has started to draft a policy on actuarial valuation, which will be submitted to its Executive Committee in the fourth quarter of 2020 for review and approval. The Mutual Insurance Society also intends to organize a meeting with OIOS in order to agree on a time frame that would ensure more regular audits of the Society's operations and internal controls.

68. In paragraph 184 of its report, the Board recommended that the Administration put in place specific performance indicators to measure and report potential data inaccuracies, based on key data issues obtained throughout the physical inventory reconciliation and optimization project, and a supporting mechanism for follow-up and proper accounting adjustments.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

69. The Administration continues to strengthen the accountability and stewardship of United Nations property. Additional measures for enhancing the quality of data on assets, equipment and inventory have been put in place and will further be mainstreamed into the standard business processes. However, those measures should not be viewed in isolation, but rather in the context of the activities for the establishment of a common approach to property management and supply chain, including the significant impact that data from those areas will have on financial reporting. As such, efforts to establish cleaner data require cross-functional and cross-departmental collaboration towards implementing total quality management and addressing all underlying factors, such as supply chain reliability, responsiveness, adaptability and cost, along with the quality of data.

70. In paragraph 186 of its report, the Board also recommended that compliance with International Public Sector Accounting Standards (IPSAS) provisions relating to retrospective restatement for the prior period or disclosures for the impracticability thereof be ensured while reporting corrections in inventory balances carried out as a result of projects and exercises such as the physical inventory reconciliation and optimization project in the financial statements.

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

71. The Administration has made no decision on whether a project or exercise similar to the physical inventory reconciliation and optimization project will be needed in the future. The Office of Programme Planning, Finance and Budget remains cognizant of the need to ensure that the disclosures regarding any future activities are reported in compliance with IPSAS provisions should the impact affect the previous financial periods. The need for such a review will be added to the year-end checklist for ensuring compliance.

72. In paragraph 191 of its report, the Board recommended that the Administration consider all heads of entities who have the authority and responsibility for planning, directing and controlling the activities of their entity as key management personnel, in accordance with IPSAS 20: Related party disclosures, and that it include all relevant disclosures for that group in the notes to the financial statements.

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

73. The Administration considers that the key management personnel for the purposes of the volume I financial statements should be those who have the authority and responsibility for planning, directing and controlling the activities of volume I entities as a whole, rather than those who have a more limited view and role.

74. In paragraph 197 of its report, the Board recommended that the Administration create and approve service entry sheets promptly upon the delivery of a service and, especially at year end, have the service entry sheet approved within the deadline so that the relevant expense is posted in the correct year.

<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 2020

75. The Administration is making arrangements to ensure that service entry sheets are created and approved promptly, especially at year end.

76. **In paragraph 198 of its report, the Board recommended that the Administration ensure compliance with the delivery principle when recognizing expenses and that it upload all relevant documents in Umoja.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

77. The Administration will ensure the recognition of expenditure in compliance with the delivery principle.

78. **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

Target date: First quarter of 2021

79. The Administration is in the process of implementing this recommendation.

80. **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

Target date: First quarter of 2021

81. The Administration's comments were reflected in paragraph 211 of the Board's report.

82. **In paragraph 218 of its report, the Board recommended that the Administration develop and document formal procedures for the timely intake of issues by the Management Client Board and strengthen mechanisms and channels so that the members of the Board receive input from their constituents, to make the Board an effective feedback and consultation mechanism.**

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

Status: Under implementation

Priority: High

Target date: Third quarter of 2020

83. The Administration's comments were reflected in paragraph 219 of the Board's report.

84. In paragraph 220 of its report, the Board also recommended that the Administration implement a mechanism for transparently assigning deadlines, focal points and the transparent monitoring of the implementation of actions related to decisions on the issues and concerns raised by the members of the Management Client Board.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

85. The Administration is in the process of implementing this recommendation.

86. 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](#).

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

87. The Administration is currently developing the definition of "entity" and criteria for inclusion in the delegation of authority framework.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2021

89. The Administration is currently reviewing those delegations of authority, including assessing whether the criteria for inclusion or exclusion of entities in the framework are consistently applied.

90. 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.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Not accepted

Priority: High

Target date: Not applicable

91. The Administration does not accept this recommendation and reiterates the concept that delegated authority is granted by the Secretary-General for decision-making by heads of entities over resources for the implementation of mandates. The Administration will clarify further in the revised Secretary-General's bulletin on delegation of authority the distinction between decision-making authority and the implementation of the relevant decisions, which may involve complex processes or be transactional in nature.

92. 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.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

93. The Administration will include in the revised Secretary-General's bulletin on delegation of authority the necessary clarifications on the procedures followed for delegation of authority, bearing in mind that the Secretary-General decided to grant the same authorities in a standard delegation to all heads of entity. In line with the pre-existing service provision arrangements within the United Nations Secretariat, entities without the functional capacity to fully exercise certain authorities or the administrative capacity to execute decisions and perform transactions are supported through the assignment of one or more service providers.

94. In paragraph 251 of its report, the Board also recommended that the Administration review the changes in workload and responsibilities arising 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>Target date:</i>	Second quarter of 2021

95. Although a review of the workload is not expected to result in significant changes to resource requirements, the Administration is currently planning such a review.

96. In paragraph 257 of its report, the Board recommended that the Administration undertake a comprehensive exercise to identify the enhancements for the delegation of authority portal to incorporate more checks to make it more robust, transparent, user-friendly and useful for 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>	Second quarter of 2021

97. The Administration is developing some enhancements to the delegation of authority portal, as well as conducting periodic monitoring in cases where portal enhancements are not feasible. In particular: (a) delegations awaiting acceptance will be deleted after 60 days; (b) approval thresholds of \$100 million or more granted prior to the introduction of the “unlimited” delegation will be corrected; (c) delegations that are valid for over five years will be reviewed and corrected in consultation with entities; (d) suspended and/or revoked delegations that have been restored or reissued will be periodically identified and reviewed; (e) a programming bug that was responsible for incorrect records on revoked delegations was fixed in July 2020; and (f) an improved interface will enhance the user-friendliness of the portal, including the possible selection of predefined authorities to facilitate the issuance of subdelegations.

98. 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Second quarter of 2021

99. The Administration is preparing an escalation process for determining corrective actions or withdrawal of the delegation of authority. In addition, the Administration is finalizing standard operating procedures for routinely monitoring

the segregation of duties in subdelegations and related Umoja roles, as a second line of defence in addition to the monitoring done at the entity level by each head of entity. As for the third part of the recommendation, the Administration is developing an escalation process for raising findings from monitoring activities and lessons learned with the appropriate subject matter experts and senior management, as appropriate, for the purpose of identifying policy improvements.

100. In paragraph 269 of its report, the Board recommended that the Administration improve the existing mechanism to prevent the granting of Umoja roles without the required delegation of authority and strengthen the mechanism to identify and revoke subdelegations when there are justifications for such revocation.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Not accepted

Priority: Medium

Target date: Not applicable

101. The Administration's comments were reflected in paragraph 270 of the Board's report. In addition, the Administration would like to point out that the first part of this recommendation is already connected to the implementation of the recommendation contained in paragraph 263 of the Board's report (see para. 99 above) and the second part is connected to the implementation of the recommendation contained in paragraph 272 of the Board's report (see para. 103 below).

102. In paragraph 272 of its report, the Board also recommended that the review to revoke Umoja roles granted prior to the inception of the delegation of authority be completed early and that a schedule be prepared to regularly identify and revoke Umoja roles which are no longer required as a result of changes in function or position.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

103. The Administration will issue guidance to all entities to ensure that subdelegations and Umoja roles become an integral part of the check-in and check-out process, consistently across all entities and for all categories of United Nations personnel. Any misalignment between subdelegations and Umoja roles would then be routinely monitored by the Business Transformation and Accountability Division, in its role as second line of defence.

104. In paragraph 275 of its report, the Board further recommended that the Administration at the United Nations Conference on Trade and Development (UNCTAD) request the security team to create an entity-specific derivation for the petty cash custodian role (FA.04).

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and United Nations Conference on Trade and Development
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

105. The Administration had conveyed to the Board that derivations for the petty cash custodian role already exist. There are currently 74 derivations for the petty cash custodian role (FA.04), created when they were requested by the United Nations Secretariat entities. As a result, the Administration has requested the closure of this recommendation by the Board. The Department of Management Strategy, Policy and Compliance will ensure that the requirements of UNCTAD have been fully met.

106. In paragraph 276 of its report, the Board recommended that the Administration align the Umoja roles guide and the security liaison officer workbook.

<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 2020

107. The security liaison officer workbook is kept up-to-date and is synchronized with the Umoja role provisioning process. Through the newly established Umoja Change Board, the Administration will re-emphasize the role of the functional approver in ensuring that the roles guide is also diligently updated.

108. In paragraph 282 of its report, the Board recommended that the Administration complete the review of key performance indicators by the target date to enhance the existing suite of key performance indicators.

<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 2020

109. The Administration is currently finalizing its review with the aim of releasing a revised and enhanced suite of key performance indicators by the fourth quarter of 2020.

110. In paragraph 283 of its report, the Board also recommended that the Administration expand the management dashboards to cover all key performance indicators and publish the comprehensive quarterly report on key performance indicators on time so that the report remains relevant.

<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 2020

111. The Administration implemented the first part of this recommendation since the key performance indicator reports for 2019 and for the first and second quarters of 2020 are now available in the management dashboard. Starting from the third quarter of 2020, the Business Transformation and Accountability Division plans to publish its quarterly reports within 45 days of the end of each quarter. The report for the second quarter of 2020 was released in the management dashboard on 18 August 2020.

112. In paragraph 289 of its report, the Board recommended that the Administration review the reasons for non-reporting and delays in reporting exceptions, in consultation with field entities, and put in place a mechanism to further facilitate such reporting and verify that all exceptions are reported within the prescribed time.

<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>	Fourth quarter of 2020

113. The Administration implemented the first part of this recommendation by identifying the need to facilitate self-reporting by entities and by launching the exception log to facilitate standardized and timely reporting. As for the second part of the recommendation, the Administration intends to identify and review delays by entities in self-reporting, as part of the regular semi-annual analysis of exceptions to administrative instructions on human resources.

114. In paragraph 290 of its report, the Board also recommended that the Administration prepare and communicate the analysis report on exceptions on a regular basis.

<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 2020

115. The semi-annual analysis of exceptions to the administrative instructions on human resources is a time-intensive process. The Administration plans to publish two reports for 2020, within 90 days of each six-month period.

116. **In paragraph 295 of its report, the Board recommended that the Administration expedite the implementation of the workplan priorities for evaluation, including the finalization of the evaluation policy, the development of the self-evaluation toolkit and other related capacity-building measures to avoid further delays in the achievement of deliverables for evaluation that are dependent on these measures.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Second quarter of 2021

117. The Administration is in the process of finalizing the evaluation policy and will continue to advance the workplan priorities.

118. **In paragraph 303, the Board recommended that the Administration ensure adherence to the timelines, as communicated to the Board of Auditors, for the activities prescribed in the action plan for the implementation of results-based management.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

119. The first version of the guidance on results-based management will be ready by the end of 2020 and will be further enriched and modified throughout 2021. A design of the training programme on results-based management will be completed by the end of 2020 and the development of the programme will be explored in 2021. Workshops on results-based management were held twice in 2020 and will be held twice during 2021.

120. **In paragraph 304, the Board also recommended that the Administration include information on progress in the implementation of the action plan at the subactivity level in the forthcoming reports on accountability.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

121. This recommendation is under implementation.

122. **In paragraph 311 of its report, the Board recommended that the Administration take steps to prioritize the preparation of an updated risk register and risk response and treatment plans in all the entities in the**

Secretariat and follow a time-bound plan for embedding the three lines of defence model at all levels.

<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

123. The Administration is expecting that 57 Secretariat entities will have updated risk registers and risk treatment and response plans by 2023 following the approval in July 2020 of the revised Secretariat-wide risk register. In addition, the process of embedding the three lines of defence model in enterprise risk management is a continuous effort, with the dissemination of information and learning as the key elements.

124. In paragraph 328 of its report, the Board recommended that the Administration take steps to capture the status of the indicator in physical terms and also recommends, in cases where the current status is dependent on surveys, that such surveys are conducted periodically, wherever practicable.

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

125. The indicator was updated to reflect the Board's recommendation as follows: "Increase in the usage of the policy portal (unique views)". The baseline as of 2019 was 8,849. The value measured on 8 July 2020 was 15,843 and it has been recorded in the benefits tracker. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

126. In paragraph 329 of its report, the Board also recommended that the Administration clearly define a baseline in the identified benefits so that the progress achieved can be measured accurately.

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

127. The indicators with their corresponding baselines were updated in July 2020 to reflect the Board's recommendation and recorded in the benefits tracker. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

128. **In paragraph 338 of its report, the Board recommended that the Administration continue its efforts, including the implementation of innovation initiatives, to realize the target recruitment time of 120 days for filling vacant posts.**

Department responsible: Department of Operational Support

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

129. The Administration's comments were reflected in paragraph 339 of the Board's report.

130. **In paragraph 340 of its report, the Board also 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.**

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

Status: Not accepted

Priority: Medium

Target date: Not applicable

131. The Administration does not accept the recommendation, since it would not be meaningful to include planning activities that occur at different stages and not necessarily within the timeline of the posting of the job opening.

132. **In paragraph 347 of its report, the Board recommended that the Administration at UNCTAD raise the issue of inaccurate data and the closing of job applications within Inspira with the Office of Human Resources in the Department of Management Strategy, Policy and Compliance.**

Departments responsible: United Nations Conference on Trade and Development; United Nations Office at Geneva; Office of Information and Communications Technology, Department of Operational Support; and Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: First quarter of 2021

133. The United Nations Conference on Trade and Development will liaise with the relevant entities at United Nations Headquarters for appropriate policy and operational guidance and will follow up on implementation with service providers, including the United Nations Office at Geneva.

134. **In paragraph 360 of its report, the Board recommended that the Administration prioritize the implementation of a Secretariat-wide, modern client relations management system to optimally fulfil the service delivery responsibility of the Headquarters support structure.**

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

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2022

135. An assessment of options for a Secretariat-wide client relations management system is ongoing and following a decision on implementation and the platform to be used, the necessary procurement action will be initiated. Following the completion of that process, global implementation would be required.

136. **In paragraph 362 of its report, the Board also recommended that the Administration take steps to enhance the capacity of the client relationship management mechanism and formulate standard key performance indicators to better reflect and monitor the timelines for addressing requests.**

Department responsible: Department of Operational Support

Status: Under implementation

Priority: Medium

Target date: First quarter of 2021

137. The Administration's comments were reflected in paragraph 363 of the Board's report.

138. **In paragraph 364 of its report, the Board further recommended that the Administration obtain detailed feedback and suggestions from client entities while developing an enhanced automated client relationship management system.**

Department responsible: Department of Operational Support

Status: Under implementation

Priority: Medium

Target date: First quarter of 2021

139. The Administration's comments were reflected in paragraph 365 of the Board's report.

140. **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 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.**

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

141. The Administration's comments were reflected in paragraph 367 of the Board's report.

142. In paragraph 373 of its report, the Board recommended that the Administration ensure that it has the information needed to monitor that only entities with sufficient procurement capacity and infrastructure subdelegate procurement authority.

<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 2021

143. The Department of Management Strategy, Policy and Compliance will work with the Department of Operational Support to implement this recommendation.

144. In paragraph 383 of its report, the Board recommended that the Administration review and expand the key performance indicators in the area of procurement, based on existing data and reporting tools and on new data and reporting tools attainable with adjustments to enterprise systems, to enable heads of entities to demonstrate that they are exercising their delegated authority in a transparent, responsible and accountable manner.

<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>	Fourth quarter of 2020

145. As indicated in the Administration's comments in paragraph 109 above relating to the recommendation contained in paragraph 282 of the Board's report, a revised and enhanced set of key performance indicators, including in the area of procurement, will be implemented by the end of the fourth quarter of 2020.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Second quarter of 2021

147. The Administration has initiated the process to ensure that a distinction is made between mandatory policy and operational guidance and that procurement policy and guidance are promulgated accordingly.

148. In paragraph 400 of its report, the Board recommended that the Administration review, refine and harmonize the accountability framework for monitoring the exercise of delegated decision-making authority with the property management performance assessment framework to prevent duplication and overlap of efforts and to enable appropriate, timely and effective monitoring of the quantitative as well as qualitative aspects of the management of property, in compliance with the applicable policy framework.

<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 2021

149. This recommendation is under implementation.

150. In paragraph 407 of its report, the Board recommended that the Administration review and enhance the functionality to capture and report complete actual physical verifications conducted during a year, irrespective of nominal delays in updating the related Umoja records, to enable proper and correct performance reporting and assessments.

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

151. The information on physical verifications was incorporated into the business intelligence tools in line with the Board's recommendation. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

152. In paragraph 408 of its report, the Board also recommended that the Administration strengthen its monitoring mechanism to follow up investigations and management actions on missing assets to ensure proper asset accountability and reliable financial reporting of property, plant and equipment and inventories.

<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 2021

153. The Administration will continue with the implementation of actions for further enhancing accountability and ensure proper financial reporting on property, plant and equipment and inventories.

154. In paragraph 409 of its report, the Board further recommended that the Administration prioritize timely and proper physical verification of assets and equipment lying with other organizations under service-level agreements.

<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 2021

155. The Administration will continue to strengthen performance monitoring and further improve the physical verification of assets and equipment lying with other organizations under service-level agreements.

156. In paragraph 415 of its report, the Board recommended that the Administration explore reviewing and revalidating the data sources in key performance indicator reports to provide a measurement basis aligned with financial statements, which can also help in mainstreaming IPSAS into the property management business processes and introducing a common approach for property management and its financial reporting.

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

157. The Administration did not accept this recommendation and maintains that performance monitoring and reporting is a management tool and that its objective is to enable entities to take corrective actions for continuous improvement. The performance data are extracted periodically and communicated to the entities in the form of performance reports, along with recommendations for corrective actions. The performance reports are not intended as a financial reporting tool and the scope of the respective key performance indicators is not intended to reconcile with the financial statements.

158. In paragraph 419 of its report, the Board recommended that the Administration strengthen the monitoring of the delegation of authority in property management to ensure the timely completion of all mandatory and required training by staff members delegated and subdelegated with revised

authorities and also ensure reconciliation of information regarding the completion of mandatory property management training within the Department of Management Strategy, Policy and Compliance.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

159. In consultation with the Office of Programme Planning, Finance and Budget, the Business Transformation and Accountability Division will start monitoring mandatory training in property management, as part of the enhanced set of key performance indicators, in the third quarter of 2020.

160. In paragraph 420 of its report, the Board also 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

Target date: Third quarter of 2021

161. The Administration's comments were reflected in paragraph 421 of the Board's report.

162. In paragraph 431 of its report, the Board recommended that the Administration take steps to address the funding gap issues with the agencies not participating in cost-sharing and encourage them to be part of the United Nations development system.

Department responsible: Development Coordination Office

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

163. The Administration has followed up with all 19 entities currently listed as participating in the United Nations Sustainable Development Group cost-sharing agreement. A new member, the International Trade Centre, came on board with a contribution of equal size to that of the World Tourism Organization and as a result, the full amount expected from the United Nations Sustainable Development Group cost-sharing arrangement has already been received in the special purpose trust fund.

164. In paragraph 433 of its report, the Board also recommended that the Administration continue its efforts and explore avenues to further improve the inflow of resources for smooth and optimum functioning of the reinvigorated resident coordinator system.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

165. The Administration will continue its resource mobilization efforts for the reinvigorated resident coordinator system and will update its resource mobilization strategy for the special purpose trust fund. The Administration plans to take stock of its internal resource mobilization and partnership capacity as well as restructure to ensure its optimal support to resource-mobilization efforts.

166. The Administration is actively scaling up efforts to diversify the donor base for the special purpose trust fund with targeted outreach efforts to non-contributing members. Efforts to date have included support from the highest levels of the United Nations system, including both the Secretary-General and Deputy Secretary-General. In addition, there is an established robust results-based management system, which will ultimately help to build the case and ensure value-for-money for contributing partners.

167. In paragraph 438 of its report, the Board recommended that the Administration continue efforts to encourage contributions, on a voluntary basis, to the capitalization of the Joint Fund at the required levels.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

168. The Development Coordination Office will continue its outreach, at all levels, to donors to the Joint Fund, as well as explore private sector partnerships for the capitalization of the Fund.

169. In paragraph 443 of its report, the Board recommended that the Administration expedite the recruitment process of resident coordinators for the remaining countries. The Board also recommended that the recruitment exercise for other positions be completed in a time-bound manner to enable the resident coordinator offices and regional desks to work at optimum capacity.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Ongoing

170. The Administration's comments were reflected in paragraph 444 of the Board's report. In addition, the Development Coordination Office emphasizes that new vacancies arise constantly, due to retirements and reassignments of resident coordinators. In order to minimize future vacancies, resident coordinator posts are now advertised at least nine months before the departure date of the incumbent. In case of ad hoc vacancies for which advance planning cannot be done, the Office will

respond as expeditiously as possible by advertising the post and identifying a resident coordinator ad interim, when necessary.

171. Recent recruitment efforts resulted in the filling of 85 per cent of all vacancies, following a fully competitive hiring process, which resulted in the Organization attracting a diverse and highly motivated workforce.

172. In paragraph 448 of its report, the Board recommended that the Administration expedite the development of a permanent system for the performance management of resident coordinators, which should reflect and be aligned with their revamped role.

Department responsible: Development Coordination Office

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2021

173. The development of the policy framework for the performance management of resident coordinators and United Nations country teams has been initiated. Through collaboration with colleagues from across the United Nations system, the first step has resulted in the development of the resident coordinator competency framework, which will underpin the new performance management system. The performance management of the staff of resident coordinators' offices is under the scope of the Secretariat's administrative instruction on the performance management and development system ([ST/AI/2010/5](#) and [ST/AI/2010/5/Corr.1](#)).

174. In paragraph 453 of its report, the Board recommended that the Administration make efforts to finalize accountability frameworks at the regional and global levels at the earliest to effectively identify relevant United Nations development system members and their roles, responsibilities and interrelationships and provide a comprehensive accountability framework.

Department responsible: Development Coordination Office

Status: Under implementation

Priority: High

Target date: Second quarter of 2021

175. As soon as guidance is received from the Member States on the review of regional assets and in close consultation with agencies in the United Nations Sustainable Development Group, the Development Coordination Office will further proceed with developing the accountability frameworks at the regional and global levels.

176. 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 the updating of existing common country analyses.

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

177. At the global and regional levels and in collaboration with regional inter-agency peer support groups, the Development Coordination Office will continue to provide support to country teams to ensure timely updates to the existing common country analysis. The Office will also inform the United Nations Sustainable Development Group principals of any changes to the timeline arising from the impact of the coronavirus disease (COVID-19) pandemic.

178. In paragraph 467 of its report, the Board recommended that the Administration expedite the development of the online course for the capacity-building of United Nations country teams, which should be complemented with tailored support to country teams, depending on the country context.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

179. In order to ensure the socialization of the new guidance on the United Nations Sustainable Development Cooperation Framework and to build the capacities of United Nations country teams, the Development Coordination Office, together with the United Nations System Staff College, undertook an ambitious roll-out plan in 2019. Training and hands-on technical support were provided for 41 country teams, aimed at those actively designing new common country analyses and cooperation frameworks in 2019 and 2020. In addition, training-of-trainers was provided to 58 staff members from across the system. Additional support was provided by the Office through webinars and agency-specific or inter-agency training sessions at the country, regional and headquarters levels. A shorter, easy-to-read version of the Cooperation Framework guidance was prepared specifically with government audiences in mind. The Office undertook initial preparations for a comprehensive online course aimed at United Nations staff members, consultants and any other interested audiences.

180. Furthermore, and with the recent approval of the new companion guidance materials by the United Nations Sustainable Development Group, the relevant online course is now being developed and expected to be finalized by the end of 2020. It will be complemented by technical support from the Development Coordination Office and peer support groups to the country teams.

181. In paragraph 480 of its report, the Board recommended that the Administration proactively support the High-Level Committee on Management in bringing all United Nations Sustainable Development Group members on board with regard to the mutual recognition principle and augmenting the capacity for tracking the progress of implementation of the mutual recognition principle.

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

182. The Development Coordination Office continues to engage with and support the High-Level Committee on Management by including the concept of mutual recognition and its further implications for United Nations entities in the Office's briefings conducted for the executive management of those entities.

183. In paragraph 481 of its report, the Board recommended that the Administration support the High-Level Committee on Management in exploring the feasibility of a system-wide implementation framework and guidance for the mutual recognition principle, including identification of the practical concerns of agencies for implementation and addressing them by ensuring broad-based inter-agency participation.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

184. The Development Coordination Office supports the High-Level Committee on Management by capturing and sharing with the Committee the challenges relating to the implementation of mutual recognition at the field level, as and when they are raised to the Office. Similarly, the Office supports the Committee by including mutual recognition and the need for agency-specific guidance, as relevant, in its briefings to the executive management of United Nations entities.

185. 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>Target date:</i>	Fourth quarter of 2020

186. The Development Coordination Office will take the following actions:

(a) Prepare a stakeholder list to monitor progress of signatures on both the client satisfaction and costing and pricing principles based on the internal tracking list maintained by the Office;

(b) Bilaterally engage with the stakeholders for their signatures and keep track of which stakeholders have been engaged with to date;

(c) Regularly follow up with stakeholders after the bilateral engagement, leading up to a decision by the stakeholder as to whether to sign the principles.

187. In paragraph 496 of its report, the Board recommended that the Administration engage with United Nations country teams for the implementation of the business operations strategy 2.0 and explore the development of realistic transition and implementation timelines.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2020

188. The Development Coordination Office will take the following actions:

(a) In support of the United Nations Sustainable Development Group task team on business operations strategy and common back offices, the Office will prepare a tracking list of United Nations country teams falling behind in the implementation of the business operations strategy;

(b) The senior management of the Office will engage with resident coordinators of country teams with challenges based on the above-mentioned list to assist them in the development and transition of their business operations strategy;

(c) The Office will regularly report to the task team on business operations strategy and common back offices regarding the progress of the roll-out of the business operations strategy, using the roll-out plan targets and timelines as a basis.

189. In paragraph 498 of its report, the Board also recommended that the Administration take steps to authenticate and revalidate the data entered by United Nations country teams in the business operations strategy so that correct and complete information can drive decision-making.

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

190. The concern raised in this recommendation has already been addressed as the business operations strategy 2.0 has a quality assurance system that requires a mandatory quality assurance review of the business operations strategy data by a certified specialist in business operations strategy for every country team. The quality assurance process must be signed off on by the quality assurer appointed by the Development Coordination Office before the resident coordinator can finalize and sign off on the business operations strategy in the system. Furthermore, the Office allocates one business operations strategy specialist to assist each country team with the development of and transition to the online platform for the business operations strategy. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

191. In paragraph 500 of its report, the Board further recommended that the Administration ensure a close linkage between the business operations strategy design and roll-out and the common back-office design and roll-out to derive

benefits from their inherent synergies and help avoid the double engagement of United Nations country teams on these interrelated topics.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2020

192. The Administration's comments were reflected in paragraph 501 of the Board's report.

193. In paragraph 513 of its report, the Board recommended that the Administration set specific timelines with interim targets and milestones for the roll-out of common back offices and that it monitor adherence thereto.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2020

194. The Administration's comments were reflected in paragraph 514 of the Board's report.

195. In paragraph 515 of its report, the Board also recommended that the Administration explore ways to create a dedicated team for a smooth global roll-out of the common back offices and the development of the information technology platform to support it.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2020

196. The Administration's comments were reflected in paragraph 516 of the Board's report.

197. In paragraph 517 of its report, the Board further recommended that the Administration, in coordination with the United Nations Sustainable Development Group, take action for the development of a United Nations Sustainable Development Group platform to facilitate the fast-tracking of the implementation of the common back offices project.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: Medium
Target date: First quarter of 2021

198. The Administration's comments were reflected in paragraph 518 of the Board's report.

199. In paragraph 529 of its report, the Board recommended that the Administration set a realistic timeline, with interim milestones for the implementation of common premises, identify risks and challenges in the implementation thereof and coordinate with partner agencies to ensure execution.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: Medium
Target date: Second quarter of 2022

200. In support of the United Nations Sustainable Development Group Task Team on Common Premises and Facility Services, the Development Coordination Office will prepare a common premises roll-out plan with milestones as a basis for coordination with its stakeholders.

201. In paragraph 531 of its report, the Board also recommended that the Administration take action for the early completion of the consolidation methodology, the finalization of the tools proposed by the Business Innovations Group project team, the establishment of the information technology platform and the establishment of the governance body on the common premises information technology platform.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2020

202. The Development Coordination Office will prepare a common premises roll-out plan on the basis of the consolidation methodology and tools approved by the Business Innovations Group project team.

203. In paragraph 533 of its report, the Board further recommended that the Administration complete the database of premises as a priority and ensure its integrity so that future plans can be based upon it.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2020

204. The Development Coordination Office will ensure the common premises roll-out plan includes relevant validation of the data reflected in the database as a matter of priority.

205. In paragraph 540 of its report, the Board recommended that the Administration coordinate with the Business Innovations Group to expedite the

identification of a governance structure as recommended by the Joint Inspection Unit in its report [A/74/71](#).

Department responsible: Development Coordination Office

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

206. The Administration's comments were reflected in paragraph 541 of the Board's report.

207. In paragraph 548 of its report, the Board recommended that the Department of Political and Peacebuilding Affairs take steps for the systematic follow-up of issues raised in the review meetings within the Department's authority and that it maintain a transparent record of the same.

Department responsible: Department of Political and Peacebuilding Affairs

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

208. The Administration is in the process of implementing this recommendation.

209. In paragraph 553 of its report, the Board recommended that the Department continue to take up change management activities in the context of the peace and security reforms for the closer involvement of staff.

Department responsible: Department of Political and Peacebuilding Affairs

Status: Under implementation

Priority: Medium

Target date: Ongoing

210. This recommendation is under implementation.

211. In paragraph 558 of its report, the Board recommended that the Department of Political and Peacebuilding Affairs and the Peacebuilding Support Office develop relevant criteria for assessing enhanced output as a result of the deployment of additional resources in the Peacebuilding Support Office, in the context of the aspirations contained in General Assembly resolution [70/262](#) and Security Council resolution [2282 \(2016\)](#) for its revitalization.

Department responsible: Department of Political and Peacebuilding Affairs

Status: Under implementation

Priority: High

Target date: Ongoing

212. Following the reform, there has been a qualitative increase in the way the subprogrammes are delivered by the newly established Department of Political and Peacebuilding Affairs. For example, in the areas of transitions, Peacebuilding Fund programming and start-ups of special political missions, the different parts of the Department have been working more closely and in full alignment. Overall, outputs and deliverables are expected to increase in the coming budget cycles.

213. In paragraph 565 of its report, the Board recommended that the Peacebuilding Support Office of the Department of Political and Peacebuilding Affairs continue efforts to augment the financial resources of the Peacebuilding Fund.

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: High
Target date: Ongoing

214. This recommendation is under implementation.

215. In paragraph 570 of its report, the Board recommended that the Administration score change requests to the United Nations General Conditions of Contract and/or the draft form of the contract during the evaluation of proposals in procurement cases in which the United Nations considers such modifications.

Department responsible: Department of Operational Support
Status: Not accepted
Priority: High
Target date: Not applicable

216. The Administration is not in the position to accept this recommendation in its current form. While it is recognized that such an evaluation would be desirable in some cases, from an operational standpoint, applying the scoring of United Nations General Conditions of Contract modifications universally is not only extremely difficult to implement but is also not considered to be in the best interest of the Organization. Other reasons include:

(a) Thorough review of the United Nations General Conditions of Contract by a vendor's legal counsel can be extremely costly at the bid preparation stage and therefore potentially limit competition;

(b) Assigning different points to the diverse nature of potential modifications suggested by vendors would put the objectiveness of the process at risk;

(c) Often, modifications are introduced at the contract negotiation stage. This often occurs as a result of misunderstandings or a lack of understanding of the status of the United Nations and its diplomatic immunities and privileges, for instance, and can only be addressed during contract negotiations in the presence of respective lawyers from the United Nations and the bidder being proposed for a contract award.

217. The Administration believes that on the basis of the above, significant operational issues and delays would likely arise and therefore, the current system should be maintained.

218. **In paragraph 580 of its report, the Board recommended that the Procurement Division coordinate with the respective requisitioning offices to ensure that a detailed scoring matrix for the technical evaluation is developed that scores criteria of a quantitative nature and that shows how a specific score should be selected.**

Department responsible: Department of Operational Support
Status: Under implementation
Priority: Medium
Target date: Second quarter of 2021

219. Taking into account the diversified nature of requisitioning offices across the Secretariat, the Procurement Division will advise all section chiefs to coordinate with the respective requisitioning offices at the beginning of any solicitation exercise so as to develop a detailed scoring matrix for the technical evaluation, with a particular focus on first-time procurement cases.

220. **In paragraph 587 of its report, the Board recommended that the Department of Operational Support update the standard procedure for filing procurement documents. The procedure should identify the responsibilities for maintaining complete digital files, standardize the structure and contain further instructions on documentation (such as a non-editable format).**

Department responsible: Department of Operational Support
Status: Under implementation
Priority: Medium
Target date: Second quarter of 2021

221. The Administration's comments were reflected in paragraph 588 of the Board's report.

222. **In paragraph 596 of its report, the Board recommended that the Administration make all efforts to achieve the funding targets for country-based pooled funds and continue to proactively advocate the increase of multi-year and unearmarked funding for more predictable financial resources and flexibility.**

Department responsible: Office for the Coordination of Humanitarian Affairs
Status: Under implementation
Priority: Medium
Target date: Ongoing

223. The Administration has included the actions on achieving its funding targets for the country-based pooled funds in the Office for the Coordination of Humanitarian Affairs resource mobilization strategy for the period 2018–2021 and will continue its efforts to work towards meeting those targets and increase multi-year funding when possible. The Administration also notes that all funding to country-based pooled funds is considered to be softly earmarked funding, in line with Grand Bargain definitions, so the recommendation for more unearmarked funding does not apply.

224. **In paragraph 606 of its report, the Board recommended that the Office scale up its engagement with United Nations agencies with regard to country-based pooled fund reporting so that there is improvement within a defined time period.**

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

225. The Administration continues its work towards improving financial reports for the funds managed by the Office for the Coordination of Humanitarian Affairs. The Office will also implement automated data migration of final financial statements from the United Nations agencies with the support of the Multi-Partner Trust Fund Office.

226. **In paragraph 618 of its report, the Board recommended that the Office make sustained and time-bound efforts to clear the backlog of audits and to ensure that refunds due from implementing partners are received promptly.**

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

227. The long-term agreement for the audit services has resulted in significant progress towards clearing the backlog of audits of the different funds. Refunds are being closely followed using the grant management system refund module. A refund alert system has been introduced into the grant management system to notify partners of any refunds that are due.

228. **In paragraph 625 of its report, the Board recommended that the secretariat of the Central Emergency Response Fund engage with implementing agencies to minimize requests for extension, carefully review such requests and grant extensions only in genuinely exceptional circumstances.**

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2022

229. The secretariat of the Central Emergency Response Fund will work with the respective implementing agencies to ensure fewer no-cost extension requests. However, owing to the operational environment brought about by the ongoing COVID-19 pandemic, some degree of flexibility will be required.

230. **In paragraph 634 of its report, the Board recommended that the secretariat of the Central Emergency Response Fund pursue the timely completion of financial reports and the refund of unspent funds.**

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2022

231. The secretariat of the Fund is continuing with its efforts to vigorously pursue the timely and full collection of financial reports and refunds of unspent funds of Central Emergency Response Fund grants.

232. **In paragraph 635 of its report, the Board also recommended that the secretariat of the Central Emergency Response Fund strengthen measures such as training, policy briefings and consultations with United Nations agencies for better collaboration in ensuring timely financial reporting and refunds.**

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

233. The secretariat of the Fund is continuing its efforts to further strengthen measures such as training through webinars, policy briefings and consultation with the United Nations agencies. The secretariat vigorously engages with and seeks the full collaboration of agencies in ensuring timely financial reporting and refunds.

234. **In paragraph 644 of its report, the Board recommended that the Office expedite the roll-out of the Umoja Extension 2 grantor-country-based pooled funds grant management system bridge and explore its utility and customization for the Central Emergency Response Fund to reduce manual interventions in the recording of financial transactions and the preparation of trial balances.**

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

Status: Under implementation

Priority: High

Target date: Second quarter of 2022

235. The Office for the Coordination of Humanitarian Affairs and the Umoja team are testing the first phase of the bridge between the country-based pooled funds grant management system and the Umoja Extension 2 grantor module. Upon the successful roll-out of the bridge between the country-based pooled funds grant management system and the Umoja Extension 2 grantor module in 2020, a similar structure will

be implemented through the ONE grant management system for country-based pooled funds and the Central Emergency Response Fund by the second quarter of 2022.

236. In paragraph 656 of its report, the Board recommended that the Administration strengthen controls to ensure that entities report details of fraud or presumptive fraud as soon as it comes to their notice to facilitate prompt reporting of fraud and presumptive cases and to strengthen monitoring of reported cases by OIOS.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

237. The Administration will remind offices to report cases of fraud and presumptive fraud to OIOS as soon as it comes to their notice.

238. In paragraph 660 of its report, the Board recommended that the Administration explore stipulating a time frame to guide the conduct of investigations and also ensure close monitoring of the progress of investigations.

<i>Department responsible:</i>	Office of Internal Oversight Services
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

239. The Administration accepted this recommendation and its comments were reflected in paragraph 661 of the Board's report. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

Overview

240. In paragraph 9 of its resolution [74/249 A](#), the General Assembly reiterated its request that the Secretary-General 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.

241. In annex I to its report on the United Nations for the year ended 31 December 2019 ([A/75/5 \(Vol. I\)](#), chap. II), the Board provided a summary of the status of implementation, as at 31 December 2019, of its 224 extant recommendations relating to eight prior financial periods up to 31 December 2018. Of those 224 recommendations, 49 (22 per cent) had been fully implemented, 9 (4 per cent) had been overtaken by events, 153 (68 per cent) were under implementation, and 13 (6 per cent) had not been implemented. The Board acknowledged that the Administration

had progressed towards the implementation of a majority of the pending recommendations and also noted that, in a significant number of cases, the action required for pending recommendations was indicated as being part of the implementation of Umoja Extension 2, as well as the improvements planned in the budgeting exercise for 2022.

242. The overall status of implementation, as at 31 December 2019, 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 49 per cent and an additional 10 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 2019

(Number of recommendations)

<i>Period/report</i>	<i>Total</i>	<i>Implemented</i>	<i>Closed by the Board/ overtaken by events</i>	<i>Under implementation</i>	<i>Not implemented</i>
2008–2009/(A/65/5 (Vol. I), chap. II)	72	65 (90%)	6 (8%)	1 (2%)	–
2010–2011/(A/67/5 (Vol. I), chap. II)	40	26 (65%)	13 (33%)	1 (2%)	–
2012–2013/(A/69/5 (Vol. I), chap. II)	28	14 (50%)	3 (10%)	10 (36%)	1 (4%)
2014/(A/70/5 (Vol. I), chap. II)	26	8 (31%)	6 (23%)	12 (46%)	–
2015/(A/71/5 (Vol. I), chap. II)	44	20 (46%)	4 (9%)	19 (43%)	1 (2%)
2016/(A/72/5 (Vol. I), chap. II)	53	33 (62%)	2 (4%)	15 (28%)	3 (6%)
2017/(A/73/5 (Vol. I), chap. II)	71	22 (31%)	4 (6%)	41 (57%)	4 (6%)
2018/(A/74/5 (Vol. I), chap. II)	71	12 (17%)	1 (1%)	54 (76%)	4 (6%)
Total	405	200 (49%)	39 (10%)	153 (38%)	13 (3%)

243. Table 4 summarizes the overall situation, as of August 2020, with respect to the 166 recommendations that were determined by the Board to be either “under implementation” or “not implemented” as at 31 December 2019.

Table 4
Status of implementation of extant recommendations from 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 2019

(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	6	5	–	1	–	1
Department of Global Communications	3	–	–	3	3	–
Department of Management Strategy, Policy and Compliance	89	26	1	62	41	21
Department of Operational Support	10	1	–	9	5	4
Department of Safety and Security	6	1	–	5	5	–
Economic Commission for Africa	1	–	–	1	1	–
Office for the Coordination of Humanitarian Affairs	10	3	–	7	6	1

<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>
United Nations Office at Nairobi	1	–	–	1	1	–
Multiple departments	40	9	–	31	18	13
Total	166	45	1	120	80	40

244. As indicated in table 4, of the 166 recommendations determined by the Board to be either “under implementation” or “not implemented”, closure had been requested for 45 (27 per cent), 1 (1 per cent) was not accepted and 120 (72 per cent) were under implementation as of August 2020. Of the 120 recommendations that were under implementation, 31 are scheduled to be implemented before the end of 2020, 41 in 2021 and 8 between 2022 and 2025, while the remaining 40 were of an ongoing nature.

Detailed information on implementation status

Report of the Board for the biennium ended 31 December 2009²

245. In paragraph 437 of the Board’s report, the Administration agreed with the Board’s recommendation that it take appropriate measures to ensure that the “Carbon” project was interfaced with Umoja.

Departments responsible: Department for General Assembly and Conference Management and Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Ongoing

246. The Department for General Assembly and Conference Management established an overarching project to integrate conference and event management applications with Umoja. This project will use the outcome of the high-level business analysis of the current conference and event management processes to identify connection opportunities with Umoja. Once the detailed business requirements are in place, the Department for General Assembly and Conference Management will work with the Umoja Change Board to prioritize the project’s delivery. Work on the Meetings Planning System (gMeets, successor to Carbon) has recently been focused on expanding the meeting servicing business model to support the online and hybrid meetings that are now required to continue the multilateral work of the United Nations during the period of the ongoing COVID-19 pandemic.

Report of the Board for the biennium ended 31 December 2011³

247. In paragraph 145 of the Board’s report, the Administration agreed with the Board’s recommendation that it: (a) develop more outcome-focused objectives and indicators of achievement; (b) establish clear chains from indicators of resource use and activity, through indicators of output to achievement of high-level objectives; and (c) make subparagraphs (a) and (b) above a clearly articulated responsibility of the Under-Secretaries-General for their respective departments.

² A/65/5 (Vol. I), chap. II.

³ A/67/5 (Vol. I), A/67/5 (Vol. I)/Corr.1 and A/67/5 (Vol. I)/Corr.2, chap. II.

<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 2022

248. The proposed programme budget for 2020 was reviewed by the Advisory Committee on Administrative and Budgetary Questions, the Committee for Programme and Coordination and the Fifth Committee, and subsequently approved. The recommendations of the respective committees are being implemented in the context of the proposed programme budget for 2021. The Administration notes that some of the elements of this recommendation changed with the adoption of General Assembly resolutions [72/266](#) and [74/251](#).

Report of the Board for the biennium ended 31 December 2013⁴

249. In paragraph 29 of its report, the Board recommended that the Administration establish how and under what time frame it would be able to more closely link budget consumption with what had been delivered in terms of outputs and outcomes; and, with this aim in mind, set out a detailed plan for embedding results-based management as part of business as usual, defining clear responsibilities and resources.

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

250. The information regarding the cost of a set of deliverables and the related resources is available, at least at the subprogramme level. In addition, the budget reports contain information on expected links between the outputs produced and their contribution to the results and objectives. In many cases, information is available at more granular levels, which was made possible by linking the portfolio and project management, business planning and consolidation, funds management and strategic management application modules of Umoja. The Economic and Social Commission for Western Asia is carrying out a pilot of an even more detailed link between resource consumption, deliverables and results and outcomes. The pilot is ongoing, but the functionality and the link are available and being used. Another example can be found in the implementation of the various mechanisms approved by the Human Rights Council, for which the deliverables, results and outcomes and resource consumption are linked. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

251. In paragraph 44 of its report, the Board recommended that the Administration develop plans for the production of monthly management accounts and improved financial reports to management, drawing on the opportunities being provided by IPSAS and the new enterprise resource planning system.

⁴ [A/69/5 \(Vol. I\)](#), chap. II.

<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

252. The monthly management reports were once considered beneficial but were later found not to be feasible owing to the heavy investment in system set-up and, in order to guarantee the timeliness of the reports, the requirement for dedicated staff. During the subsequent years of implementation and enhancement of Umoja, the idea of monthly reports was superseded by the management dashboard system, which is much more cost-effective, fast and user-friendly. The Administration considers this recommendation to have been overtaken by events and requests its closure by the Board.

253. In paragraph 48 of its report, the Board recommended that the Administration, as part of its work on enterprise risk management, develop a strategy to enhance the accountability and internal control framework, including the development of a “statement on internal control” or equivalent document. This replaced the Board’s previous recommendation on internal control (A/67/5 (Vol. I), chap. II, para. 171).

<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 2021

254. The activities relating to the statement of internal control are in progress and the statement is scheduled to be launched in the first quarter of 2021.

255. In paragraph 56 of its report, the Board recommended that the Administration develop a deeper understanding of its cost base and therefore the capability to compare and benchmark its administrative overheads and the performance of its business functions to drive more cost-effective delivery. This might entail creating a general ledger of analysis codes for administrative and programme expenditure (and classifying each transaction according to the appropriate code).

<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

256. Resources are planned and consumed across four distinct groups: (a) policymaking organs; (b) executive direction and management; (c) programme of work; and (d) programme support. Within those broader groups, work breakdown structure elements are created to allow a deeper understanding of the cost base and to seek benchmarks and the cost-effective delivery of mandates. The Administration

considers this recommendation to have been overtaken by events and requests its closure by the Board.

257. In paragraph 77 of its report, the Board recommended that the Administration perform a review of the budget process and implement an improved end-to-end budget process, including the information and communications technology elements of Umoja Extension 2.

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

258. The proposed programme budget for 2021 was prepared using the business planning and consolidation solution, which has more functionality compared to when it was rolled out in February 2019. The format of the proposed budget for 2021 was revised to take into account decisions of the General Assembly. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

259. In paragraph 114 of its report, the Board recommended that the Office for the Coordination of Humanitarian Affairs work with other United Nations entities to establish formal requirements for information-sharing on the performance of implementing partners in each country office.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

260. This recommendation is being addressed comprehensively, together with the recommendations relating to implementing partners, contained in paragraphs 264, 269 and 270 in chapter II of [A/71/5 \(Vol. I\)](#), as part of the implementation of the grant management module of Umoja Extension 2.

261. In paragraph 148 of its report, the Board recommended that the Administration establish a central intake mechanism for all reporting of staff grievances and suspected fraud, allowing the cases to be properly screened and assessed and sent to the right part of the Organization for action, and facilitating improved data collection.

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

262. The Administration reiterates that central intake mechanisms are in place for both staff grievances and fraud, including through the Ethics Office retaliation helpline, the OIOS hotline and the “Speak up” harassment helpline, with data collected through each of the central intake mechanisms. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

263. In paragraph 159 of its report, the Board recommended that the Administration develop an integrated strategic approach to tackling fraud, drawing on the many practical examples of good practice being adopted across the world and adapting these to the Organization’s circumstances. The first step would be assessing and understanding the type and scale of fraud threats the United Nations was exposed to.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	First quarter of 2021

264. This recommendation and the recommendation contained in paragraph 303 in chapter II of [A/73/5 \(Vol. I\)](#) are closely related, and the Secretariat has been taking a step-by-step approach to close both of them, as follows: in 2016, the Secretariat issued the first Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat ([ST/IC/2016/25](#)); and in 2017, the Secretariat conducted a fraud and corruption risk assessment. In addition, in the context of updating the Secretariat-wide risk assessment, during which fraud was identified as one of the risks affecting the Organization and into which the anti-fraud risk assessment was streamlined, the Secretariat reviewed the investigation reports issued by the Office of Internal Oversight Services over the period 2014–2018 and identified the most common sources of fraud and corruption as follows: (a) implementing partners; (b) procurement rigging; (c) theft; (d) bribery; (e) benefits and allowances; and (f) medical insurance fraud. The next step consists of establishing a working group with the objectives of preparing anti-fraud and anti-corruption guidelines. The guidelines are intended to provide United Nations personnel with insight into how fraud and corruption manifest themselves in the Secretariat and outline the structures in place to deter and detect fraud and corruption and the mechanisms and actions undertaken by the Organization to prevent, detect, deter, respond to and report on fraud and corruption. The anti-fraud and anti-corruption strategy will include a set of specific actions to be implemented to protect the United Nations and its operations from fraud and corruption, with the objective of increasing awareness throughout the Organization on the subject matter, strengthening the capacity of managers to prevent, detect and act on cases of fraud and corruption, improving the reporting mechanisms for suspected actions, strengthening the existing systems for corrective actions, and avoiding a recurrence of actions of this nature within the Organization. These efforts are expected to be finalized by the first quarter of 2021.

265. In paragraph 164 of its report, the Board recommended that the Administration develop a medium- to long-term strategic workforce strategy and operational workforce plans. These should be informed by a review of the Organization’s strategy that identified any gaps in headcount, grades, knowledge and skills.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2021

266. The Office of Human Resources in the Department of Management Strategy, Policy and Compliance is in the process of developing a strategic workforce planning framework. A guide for operational workforce planning will be published and it will address part of the recommendation. The Human Resources Services Division in the Department of Operational Support is revising the operational workforce planning guidelines for client entities, which are expected to be completed by the fourth quarter of 2020. As part of this effort, the Division is also focusing on the current talent pool, which includes the generic roster and the young professionals programme to ensure processes and procedures align with supply and demand of client entities and to meet the entities' current and future needs.

267. In paragraph 169 of its report, the Board recommended that the Administration establish performance measures of the effectiveness of the recruitment process around getting “the right person, with the right skills, to the right position, at the right time and at the right cost”.

<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

268. The Administration notes that this recommendation is the result of observations related to recruitment timelines in the various steps of the process. Since the Business Transformation and Accountability Division began to monitor recruitment timelines across the Secretariat entities, as from 1 January 2019, the recommendation is considered to have been implemented. In addition, the Division's monitoring activity relates to the other dimensions alluded to in the recommendation, such as gender parity and geographical balance. Other qualitative aspects of the recruitment process are covered through the recruitment steps described in administrative instruction [ST/AI/2010/3](#), which include assessment mechanisms and the review of resulting recommendations by the Central Review Board, to achieve the hiring of “the right person, with the right skills, to the right position, at the right time and at the right cost”. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

269. In paragraph 177 of its report, the Board recommended that the Administration develop a skills strategy for staff based on an improved understanding of current capability and existing skills gaps, such as commercial skills for major projects, and on the skills required following the implementation of IPSAS and the roll-out of Umoja, such as professional training in financial management skills to lead financial management improvement and provide more strategic advisory services to the wider business.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2021

270. The Office of Human Resources is part of the United Nations System Chief Executives Board for Coordination (CEB) task force on the future of the United Nations system workforce that is assessing United Nations skills that will be needed in the future and mapping the external sources for those skills.

Report of the Board for the year ended 31 December 2014⁵

271. In paragraph 40 of its report, the Board recommended that the Administration: (a) develop standard approaches and methodologies for measuring the costs of providing services to internal and external users; and (b) identify how Umoja could support more transparent recording, analysis and reporting of the full costs of activities.

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

272. The Controller issues annual guidance and instruction, prior to the start of every financial year, regarding the operations of the cost-recovery funds.

273. In paragraph 60 of its report, the Board recommended that the Administration examine the underlying causes of the differences in average claim costs to determine whether there was scope to reduce the costs of administering the schemes.

<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>	Fourth quarter of 2020

274. The pending audit of the claims will identify the causes of the differences in average claim costs. The statement of work has been finalized. The request for proposals for the claims audit was expected to be issued by 30 April 2020, however, the full attention of the Health and Life Insurance Section had to be devoted to supporting the Organization's response to the ongoing COVID-19 pandemic,

⁵ A/70/5 (Vol. I) and A/70/5 (Vol. I)/Corr.1, chap. II.

including by supporting the implementation of a medical evacuation framework. The request for proposals will be issued by the end of the year 2020.

275. In paragraph 64 of its report, the Board recommended that arrangements be made to conduct an open-book audit of the third-party administrators to provide assurance over the accuracy of reported costs and activities performed by the Administration's agents and to confirm that they had complied with their contractual obligations. The inspection rights under those contacts should be exercised regularly in 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 2020

276. This recommendation is under implementation as indicated in paragraph 274 above in the comments relating to the recommendation contained in paragraph 60 of chapter II of the Board's report for the year ended 31 December 2014 ([A/70/5 \(Vol. I\)](#)).

277. In paragraph 74 of its report, the Board reiterated its previous recommendation and encouraged the Secretariat to expedite work on developing workforce planning as a matter of urgency.

<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 2021

278. The Human Resources Services Division in the Department of Operational Support in collaboration with the Global Strategy and Policy Division in the Office of Human Resources prepared the draft of the operational workforce planning guide (see para. 266 above), for consultation. However, owing to changing priorities arising from the global COVID-19 pandemic, the consultation process was delayed and the publication of the guide has been postponed to a later stage.

279. In paragraph 80 of its report, the Board recommended that the Secretariat: (a) develop an appropriate mechanism to ensure that budget and human resources functions currently handled in silos by the Office of Human Resources Management and the Office of Programme Planning, Budget and Accounts were better coordinated to improve strategic human resources planning; (b) review job profiles to ensure that each post was categorized within an appropriate job family and network using a common standard classification system; and (c) consider the scope for developing a workforce planning module in the scope of Umoja.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2021

280. With the implementation of Umoja, all business processes are integrated, including budget, finance, human resources and the supply chain. The mechanisms have been put into place and a review of job families and job codes was undertaken. Parts (a) and (b) of the recommendation have been implemented. With respect to part (c), please refer to the Administration's comments on the recommendations contained in paragraph 164 of chapter II of [A/69/5 \(Vol. I\)](#) and paragraph 74 of chapter II of [A/70/5 \(Vol. I\)](#) (see paras. 266 and 278 above).

281. In paragraph 92 of its report, the Board recommended that the Office of Human Resources Management monitor the implementation of the Secretary-General's bulletin on employment and accessibility for staff members with disabilities in the United Nations Secretariat (ST/SGB/2014/3).

<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 2020

282. In 2019, a system-wide strategy to address increasing accessibility and the upholding of rights for people living with disabilities was launched. Ongoing activities include a joint United Nations and United Nations Development Programme online training initiative, with a working title of "Disability and inclusion in the workplace", and the updating of the learning framework for accessibility guidelines and requirements.

283. In paragraph 93 of its report, the Board also recommended that the Administration address gaps in access to data on sick leave for comprehensive and timely reporting and develop the capability to gather information on key health-care parameters covering all its clients across the United Nations system for more comprehensive reporting on status and policy issues.

<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>	Ongoing

284. The recommendation is under implementation.

285. In paragraph 98 of its report, the Board recommended that the Office of Human Resources Management: (a) consider capturing information on the spans of control of first and second reporting officers with a view to identifying cases where such spans are unacceptably large compared with office norms; (b) consider the use of enhanced data analytics for additional dashboard reports that would facilitate analysis of individual performance grading of individual employees; and (c) consider enhancing system applications to aggregate information on individual development plans and training activities to be undertaken.

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

286. The Administration notes that: with respect to (a) the Office of Human Resources reviewed the spans of control of first and second reporting officers in its 2017–2018 and 2018–2019 annual compliance reports. Best practices indicate that first and second reporting officers should have 10 or fewer staff in their spans of control. The Office observed no change between 2017–2018 and 2018–2019 in the spans of control, which indicated that the majority of Secretariat managers (80 per cent) had between 1 and 5 staff reporting to them; 15 per cent had between 6 and 10 direct reports; and 5 per cent have too large of a span of control. The Office will carry out further analysis of the 5 per cent of managers with too many direct reports, with a view to identifying those entities with large spans of control and determining the reasons for these situations, in an effort to identify alternate arrangements. With respect to (b), the Office is working with the Business Transformation and Accountability Division on the United Nations business intelligence project, which will enhance the availability of performance data, for review by heads of entities, including ratings or “gradings” distribution. With respect to (c), the Office has considered this part of the recommendation but confirms that the current performance system is incapable of aggregating information on individual development plans and training activities to be undertaken owing to the “open-ended” nature of the personal development plan on the current performance document and to the fact that there is no singular approach to these very personal plans and potential ways of addressing them.

287. In paragraph 104 of its report, the Board recommended that the Office of Human Resources Management expedite the progress and resolution of disciplinary cases and develop a centralized monitoring system to track the number of ongoing investigations of alleged misconduct from the stage when a complaint was formally lodged or recommended by OIOS.

Departments responsible: Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services

Status: Under implementation

Priority: Medium

Target date: First quarter of 2021

288. Please refer to the Administration's comments elsewhere in this report relating to the recommendation contained in paragraph 324 chapter II of A/73/5 (Vol. I), given that both recommendations are closely related (see paras. 446 and 447 below).

289. **In paragraph 122 of its report, the Board recommended that the Secretariat: (a) develop detailed enterprise risk management policies and procedures for staff to follow at departmental levels of the Organization to supplement the guidance in place for managing the critical enterprise risks; (b) develop a detailed implementation plan for all elements of enterprise risk management that set out a clear timetable, milestones, deliverables and resources required; (c) increase the level of communication and training provided to staff on enterprise risk management policies and procedures; (d) consider the acquisition of appropriate tools, including software, to support the implementation of enterprise risk management; and (e) introduce regular progress reports to inform the Management Committee of the status of implementation of enterprise risk management throughout the Organization and to provide assurance that risks were being managed and mitigated effectively.**

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

290. The enterprise risk management guide for managers has been updated and several communications and training programmes, including webinars, have been conducted. In addition, a dedicated electronic tool for enterprise risk management will be developed to support the Organization-wide implementation process. The Secretariat-wide risk register, including the fraud and corruption risk register, was approved on 15 July 2020 by the Management Committee. It includes risks relating to the strategic focus areas of the Secretary-General amid the COVID-19 pandemic. The corporate risk owners are currently developing risk treatment and response plans, which will set specific risk treatment actions and implementation timelines. The Management Committee is regularly updated on progress made on the implementation of enterprise risk management.

291. **In paragraph 128 of its report, the Board reiterated its previous recommendations on fraud and strongly encouraged management to take concerted and urgent action to strengthen its counter-fraud policies and procedures.**

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

292. As recommended by the Board, the fraud and corruption risk assessment was updated and streamlined with the Secretariat-wide risk assessment. In order to take concerted and urgent action to strengthen its counter-fraud policies and procedures, the Administration is establishing a working group to prepare anti-fraud and anti-corruption guidelines and an anti-fraud and anti-corruption strategy. These documents will provide United Nations staff with insights into how fraud and corruption manifest themselves in the Secretariat and outline the measures to

strengthen the existing systems for corrective action and to avoid the recurrence of acts of this nature within the Organization.

293. In paragraph 178 of its report, the Board recommended that the Administration strengthen its efforts to monitor and enforce compliance with the 16-day advance purchase rule by special political missions, including by developing a suite of management information reports that provide key information on the date of ticket purchase, the class of travel and the cost of flights.

<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

294. The Administration has already implemented the necessary monitoring activities, as recognized by the Board. Furthermore, the revised policy will address the inherent non-compliance with the current policy. The responsibility to adhere to the current policy and any future revised policy rests with the heads of entities.

Report of the Board for the year ended 31 December 2015⁶

295. In paragraph 56 of its report, the Board recommended that the Administration improve scrutiny of open commitments at year-end by providing more detailed guidance on how staff should establish the need to retain them.

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

296. The Administration continues to further strengthen its review and monitoring of open commitments at year-end. Reference is also made to the Administration's comments in paragraph 45 above relating to the recommendation contained in paragraph 111 of chapter II of the Board's report ([A/75/5 \(Vol. I\)](#)).

297. In paragraph 57 of its report, the Board also recommended that the Administration review open commitments during the year, in particular at year-end, to challenge any that appeared to be retained unnecessarily.

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

⁶ [A/71/5 \(Vol. I\)](#), chap. II.

298. The Administration continues to further strengthen its review and monitoring of open commitments during the year and at year-end. Reference is also made to the Administration's comments in paragraph 45 above relating to the recommendation contained in paragraph 111 of chapter II of the Board's report (A/75/5 (Vol. I)).

299. In paragraph 90 of its report, the Board reiterated its previous recommendation that the Administration establish how and under what time frame it would be able to more closely link budget consumption with what had been delivered in terms of outputs and outcomes; and with this as the aim, set out a detailed plan for embedding results-based management as part of business as usual, defining clear responsibilities and resources.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: High

Target date: Not applicable

300. Please refer to the Administration's comments relating to the recommendation contained in paragraph 29 of chapter II of A/69/5 (Vol. I) (see para. 250 above). The Administration considers this recommendation to have been implemented and requests its closure by the Board.

301. In paragraph 99 of its report, the Board recommended that the Administration accelerate its current process of strengthening the performance measures used by departments to measure and report results.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Target date: Not applicable

302. In the proposed programme budget for 2021, performance measures were expanded in various ways as there are now more performance measures (four per subprogramme), and they cover a longer period of time (five years) and can be better demonstrated with qualitative performance measures. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

303. In paragraph 122 of its report, the Board recommended that the Administration ensure that the rental charge was an accurate representation of current market rates in each location.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

304. The Administration submitted to the Board an example of a market survey in June 2020 and noted the request for additional information by the Board, which will be furnished by the end of 2020.

305. 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 were in place to assure data quality.

<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 2020

306. The implementation of this recommendation is linked to the ongoing Umoja Extension 2 improvements.

307. In paragraph 131 of its report, the Board recommended that the Administration perform utilization studies across the main locations of the Secretariat to identify the required size and composition of the estate to better support future requests for funding.

<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

308. Utilization studies that were performed for premises owned by the United Nations, such as the United Nations Headquarters, the United Nations Office at Geneva, the United Nations Office at Nairobi and the headquarters of the Economic and Social Commission for Asia and the Pacific and of the Economic Commission for Latin America and the Caribbean, were submitted through the reports of the Secretary-General to the General Assembly. The utilization study for the Economic Commission for Africa was also submitted as a separate document, since the Africa Hall project does not concern the renovation of office space. The United Nations Office at Vienna and the Economic and Social Commission for Western Asia do not own their office space and there is no investment in a United Nations capital project in those locations that relates to space utilization. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

309. 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

Target date: Fourth quarter of 2020

310. The development of additional reporting functionality within Umoja is in progress.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

312. The development of additional reporting functionality within Umoja is in progress.

313. In paragraph 143 of its report, the Board recommended that the Administration design a common set of performance measures to improve consistency of reporting to Member States.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

314. The development of additional reporting functionality within Umoja is in progress.

315. In paragraph 157 of its report, the Board recommended that the Administration formalize use of the Overseas Property Management Unit project management guidelines on all major construction projects.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Target date: Not applicable

316. The Administration published project management guidelines and formalized headquarters support in administration and coordination agreements. The project

management guidelines are formally applied by each of the projects. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

317. In paragraph 160 of its report, the Board recommended that the Administration consider how best to improve the consistency of estate management by: (a) developing a global estate strategy; or (b) defining a standard approach to developing local estate strategies, ensuring that the impacts of wider business transformation initiatives on future estate requirements are taken into account.

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

318. As the strategic capital review already includes an estate strategy, the Administration considers this recommendation to have been implemented and requests its closure by the Board.

319. 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 led 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.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	First quarter of 2021

320. A case management system is being developed that will enable all actors to view and monitor the status of misconduct matters within their authority. As noted in the relevant policies ([ST/AI/2017/1](#) and [ST/SGB/2019/8](#)), there are indications as to when updates should be provided to complainants, but the Administration cannot set indicators or timelines for the completion of such matters, given that the matters vary in complexity and therefore can take more or less time to handle depending upon their complexity, the resources available in the various phases and other external factors such as the availability of witnesses. Creating strict indicators or timelines for each phase would create legal liability for the Organization when the complexity, resources available and other external constraints are not within the Organization's control. The Organization notes that the outcomes of referrals, whether a case is initiated, and the final disposition (i.e., points (a) and (d) in the recommendation) are already monitored and are published in the annual report entitled "Practice of the Secretary-General in disciplinary matters and cases of possible criminal behaviour" (see, for example, [A/74/64](#)).

321. In paragraph 186 of its report, the Board recommended that the Office of Human Resources Management: (a) analyse the additional capabilities required of Umoja to better implement the mobility framework, incorporating features

such as the capture of baseline data on movements, even when there was no change in duty station, the capture of the vacancy rate by job network, enhanced tracking of expenditure and the putting in place of checks and validations to ensure that the recording of information by all entities was consistent, within a definite time frame; and (b) monitor the trend of movements between duty station categories and try to increase movement between different categories to better realize the organizational goals linked with mobility.

<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

322. This recommendation has been overtaken by events owing to the management reform that became effective in January 2019, as well as the new approach that the Secretary-General intends to present to the General Assembly at its resumed seventy-fifth session in 2021.

323. In paragraph 198 of its report, the Board recommended that the Learning, Development and Human Resources Services Division: (a) consider more focused inputs while preparing the budget to ensure better compliance in terms of achievement of targets; (b) identify causes for underachievement and take suitable corrective action to ensure achievement of targets for all objectives and outputs specified in the programme budget; (c) make efforts to increase the sample sizes for surveys to obtain feedback and implement the standardized surveys early, which would generate more reliable data to support conclusions therefrom; (d) put in place a mechanism to evaluate the impact of services offered and of the underachievement of targets; and (e) ensure that performance on all parameters set out in the programme budget was measured, documented and reported upon.

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

324. The Learning, Development and Human Resources Services Division no longer exists. As a result of the management reform, the services previously provided by that Division are now the responsibility of the Department of Operational Support and of the Office of Human Resources in the Department of Management Strategy, Policy and Compliance. The evaluation of programmes is provided in the context of the budget submission. In 2020, under the leadership of the Department of Management Strategy, Policy and Compliance, the Office is conducting a Secretariat-wide learning needs assessment to identify key learning priorities for 2021–2022. The assessment will provide the Office with the data to strategically align the Organization's human resources capacity with its mission and empower United Nations staff to address key challenges in pursuit of the 2030 Agenda for Sustainable Development, the future of work and evolving trends in the organizational environment.

325. The Secretariat-wide learning needs assessment will build on the assessment conducted in 2017, which provided a comprehensive review of learning needs at an organizational level. The focus of the assessment, as in the previous one, is to provide intelligence on cross-cutting needs that support the execution of the overall mandate and align the efforts of the Office to make more strategic and coordinated use of resources for delivering learning. The methodology to collect information will include: (a) a review of key documents, such as programme and strategic planning documents, performance documents, the upgrading of technical and substantive skills learning plans, reports submitted to the General Assembly, OIOS and Joint Inspection Unit reports, and other official documentation, as well as reports relating to the future of work; (b) focus groups with learning managers and programme managers; and (c) an online questionnaire to all staff in the Secretariat.

326. The global learning analysis will provide information regarding the cross-cutting learning gaps at the organizational level. It is complemented by annual and functional needs analysis conducted by Secretariat entities to assess the substantive and technical skill requirements for the different functions and/or job families in the Organization, which is conducted through the annual upgrading of technical and substantive skills submissions.

327. 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Second quarter of 2021

328. The proposed amendments to the Financial Regulations and Rules of the United Nations, including those on the granting of funds to partners and grantees, were presented to the General Assembly for review and approval ([A/73/717](#)). After formal hearings with the Advisory Committee on Administrative and Budgetary Questions and the Fifth Committee, the General Assembly did not consider the report of the Secretary-General nor the report of the Advisory Committee concerning the proposed amendments to the Financial Regulations and Rules during the first part of the resumed seventy-third session. A new proposal will be prepared for consideration by the Assembly.

329. In paragraph 264 of its report, the Board recommended that the Administration develop a common principles-based framework for the management of partners that specified 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2021

330. This recommendation is being addressed in a holistic manner together with the recommendations contained in paragraphs 269 and 270 of chapter II of [A/71/5 \(Vol. I\)](#) (see paras. 332 and 334 below), which relate to implementing partners, and as part of the continuing improvements to the grantor management module of Umoja Extension 2.

331. In paragraph 269 of its report, the Board recommended that the Administration finalize, and issue under appropriate authority, its standard template agreement with implementing partners to include appropriate anti-fraud, sanctions and audit clauses.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2021

332. The Administration's comments in paragraph 330 above relate to the recommendations contained in paragraphs 264, 269 and 270 of chapter II of [A/71/5 \(Vol. I\)](#).

333. In paragraph 270 of its report, the Board reiterated its previous recommendation to establish information-sharing mechanisms on implementing partners that covered due diligence procedures, implementation issues and performance evaluations performed by United Nations entities and partners with which they had worked.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2021

334. The Administration's comments in paragraph 330 above relate to the recommendations contained in paragraphs 264, 269 and 270 of chapter II of [A/71/5 \(Vol. I\)](#).

335. In paragraph 286 of its report, to ensure that the shortcomings in the present systems were addressed, the Board recommended that the Administration conduct a comprehensive review of the functionality of existing grants management systems and the information needs of users and other stakeholders before finalizing the scope of Umoja Extension 2.

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

Status: Under implementation

Priority: High

Target date: Ongoing

336. A comprehensive review has been conducted and the results were used in the design of the Umoja implementing partners management solution. The implementation of the data bridge components is being tracked, as indicated in the Administration's comments in paragraphs 582 and 584 below in response to the Board's recommendations contained in paragraphs 480 and 481 of chapter II of [A/74/5 \(Vol. I\)](#).

Report of the Board for the year ended 31 December 2016⁷

337. In paragraph 31 of its report, the Board reiterated its recommendation that the Administration improve scrutiny of open commitments at year-end by providing more guidance on identification and retention of open commitments.

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

338. The Administration continues to further strengthen its review and monitoring of open commitments at year-end. Reference is also made to the Administration's comments relating to the recommendation in paragraph 111 of chapter II of the Board's report for the year ended 31 December 2019 ([A/75/5 \(Vol. I\)](#)) (see para. 45 above).

339. In paragraph 32 of its report, the Board further reiterated that the Administration should review open commitments during the year, in particular at year-end, to challenge any commitments that appeared to be retained unnecessarily.

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

340. The Administration continues to further strengthen its review and monitoring of open commitments during the year and at year-end. Reference is also made to the Administration's comments relating to the recommendation in paragraph 111 of chapter II of the Board's report for the year ended 31 December 2019 ([A/75/5 \(Vol. I\)](#)) (see para. 45 above).

341. In paragraph 41 of its report, the Board recommended that the Administration review and appropriately strengthen the system of asset capitalization in view of the inaccuracies noticed. The Board further recommended that internal controls in connection with the disposal of assets be strengthened, necessary rectifications be carried out and ad hoc adjustments be eliminated.

⁷ [A/72/5 \(Vol. I\)](#) and [A/72/5 \(Vol. I\)/Corr.1](#), chap. II.

<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 2020

342. Please refer to the Administration's comments relating to the recommendation in paragraph 46 of chapter II of the Board's report for the year ended 31 December 2018 (A/74/5 (Vol. I)) (see para. 472 below).

343. In paragraph 46 of its report, the Board recommended that the Administration expeditiously carry out a regular review of the residual value of assets in general and its fully depreciated assets that were still in use in particular, and appropriately assign useful lives and residual values to the assets so as to correct the ad hoc practices presently followed in this regard.

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

344. The Administration remains cognizant of the impact of fully depreciated assets that remain in use in the Organization. The Administration is committed to ensuring that useful lives are reflective of the use and purpose of the asset and that, in conjunction with the results of the CEB survey, an updated system-wide policy on useful lives will be designed and implemented. The Administration continues the practice of making a top-side adjustment of 10 per cent, which was endorsed by the Board.

345. In paragraph 56 of its report, the Board recommended that the Administration phase out the standard cost methodology and align its accounting with IPSAS requirements for valuing property, plant and equipment assets.

<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

346. As the use of actual costs at the individual item level is not attainable, the Administration reiterates that the revision of standard costs will be performed on a periodic basis to ensure that rates remain current. The Administration requests the closure of this recommendation by the Board.

347. In paragraph 64 of its report, the Board recommended that the Administration review its procedures for providing census data to the actuary and evolve a more reliable mechanism for collecting details of all active staff and retirees from all locations and then consolidating them for onward transmission to the actuary so as to obviate the risk of incorrect valuation of employee benefits liabilities due to incomplete data.

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

348. This recommendation is under implementation.

349. In paragraph 81 of its report, the Board recommended that the Administration follow a policy of reviewing agreements with implementing partners, particularly in cases of downstream transfers of conditional grants to the implementing partners, to ensure that the Administration retained control of the asset transferred and recognized such transfers appropriately in line with IPSAS provisions.

<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

350. The transfers of grants under conditional arrangements were recognized as assets and disclosed as advance transfers in the financial statements for the year ended 31 December 2019, in line with IPSAS provisions. The administration considers this recommendation to have been implemented and requests its closure by the Board.

351. In paragraph 91 of its report, the Board recommended that the Administration work towards merging the financial results of trust funds which finance operations and activities pertaining to a specific reporting entity in the financial statements of that reporting entity. In the interim, pending such a transition, a suitable disclosure might be provided in the financial statements of the operations of the United Nations, as reported in volume I.

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

352. The Administration reiterates that the special accounts established by the Security Council are assessed separately and their financial results presented in volume II, whereas volume I comprises the financial results of the General Fund and trust funds. The Administration continues to uphold the current demarcation of volumes I and II, which conforms to the modus operandi of the Organization. The Administration requests the closure of this recommendation by the Board.

353. In paragraph 139 of its report, the Board recommended that a system of centralized data collection and reporting of geographic move figures through Umoja be devised, including for segregating long-term and short-term assignments, so that long-term mobility patterns and short-term moves are identified.

<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 2020

354. The Office of Human Resources is collaborating with the Business Transformation and Accountability Division to develop a query for reporting geographical moves, including segregating long-term and short-term assignments, in the context of the United Nations business intelligence project.

355. In paragraph 153 of its report, the Board reiterated that the Administration should monitor the implementation of the Secretary-General's bulletin on employment and accessibility for staff members with disabilities in the United Nations Secretariat. Furthermore, it recommended that the Secretariat take steps to expedite the process of appointing the focal point for better monitoring of compliance with the policy.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Ongoing

356. This recommendation is under implementation.

357. In paragraph 192 of its report, the Board recommended that the Administration consider necessary adjustments in strategy to address workdays lost owing to mental health disorders and expedite implementation of the occupational safety and health management framework to better align with the timelines recommended by the High-level Committee on Management in March 2015.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Ongoing

358. This recommendation is under implementation.

359. In paragraph 198 of its report, the Board recommended that the Office of Human Resources Management expeditiously take appropriate measures to ensure collection of the required statistics pertaining to medical evacuation cases.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

360. The Administration has established a report, to be provided to missions on a quarterly basis, that aggregates key data on all medical evacuations and repatriations within a mission, broken down by category of staff member and key characteristics. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

361. 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.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	First quarter of 2021

362. The Administration is in the final process of drafting an administrative instruction on technical supervision and the role of the Medical Director for United Nations system-wide guidance. A zero draft version is available for internal consultation from the Health-Care Management and Occupational Safety and Health Division. Once the draft is finalized, it will have to go through the normal consultation process outside the Division.

363. In paragraph 243 of its report, the Board recommended that the Administration improve visibility and performance measurement with regard to internal processes and external factors.

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

364. The Administration is working on the implementation of an electronic tendering solution that will enhance business intelligence capabilities significantly. Concurrently, the Administration is working on a key performance indicator tool to monitor procurement performance, including on processing times. The Administration plans to implement electronic tendering in a phased approach.

365. In paragraph 282 of its report, the Board recommended that the Administration closely monitor the progress of the fraud risk assessment to ensure timely achievement of the intended outcomes of the exercise.

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

366. The Secretariat-wide risk register, including the fraud and corruption risk register, was approved by the Management Committee on 15 July 2020. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

367. In paragraph 283 of its report, the Board further recommended that the Administration ensure issuance of clear and detailed criteria for determining high-risk and complex investigations.

<i>Departments responsible:</i>	Office of Internal Oversight Services and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Target date:</i>	Not applicable

368. As previously communicated to the Board, the criteria for high-risk investigations have been issued and approved by the General Assembly. OIOS maintains that the criteria used to distinguish between high-risk category I investigations and routine category II investigations, outlined in its related report on strengthening the investigation functions in the United Nations (A/58/708) and approved by the General Assembly in its resolution 59/287, are sufficient. The administration considers this recommendation to have been implemented and requests its closure by the Board.

369. In paragraph 293 of its report, the Board recommended that the Procurement Division, in coordination with the other stakeholders, review the process for purchasing standardized information and communications technology (ICT) commodities in order to strike a balance between the need for standardizing requirements and compliance with procurement principles. In particular, ICT hardware of low complexity and limited operability should be standardized. As a practice, the technical specifications should be standardized or the reasons for the non-feasibility of standardizing technical specifications should be analysed and documented.

<i>Departments responsible:</i>	Department of Operational Support and Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Ongoing

370. The implementation of this recommendation is ongoing, as part of the category management process in the Procurement Division.

371. In paragraph 324 of its report, the Board recommended that the budget formulation process be streamlined and based on more realistic assumptions, factoring in past trends.

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

372. As the budget formulation process has been streamlined, the Administration considers this recommendation to have been implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2017⁸

373. In paragraph 22 of its report, the Board recommended that urgent steps be taken to strengthen the business planning and consolidation module to eliminate the need for manual adjustments and interventions.

<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 2021

374. The Administration has been working with the Umoja team to implement further automation of the business planning and consolidation module. Automation of segment reporting for volume I was tested and moved to the production environment in time for the preparation of the 2019 financial statements. Owing to the mandated priority to complete Umoja Extension 2 in 2020, other automation items are scheduled to be completed by the end of 2021.

375. In paragraph 30 of its report, the Board recommended that the Administration value property, plant and equipment assets and inventory considering all actual associated costs in line with the provisions of IPSAS. Furthermore, an appropriate timeline to shift from standard cost methodology should be specified.

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

⁸ A/73/5 (Vol. I), chap. II.

376. The Administration reiterates that the use of actual costs would require system changes, which are not feasible given the funding constraints of the Organization. The Administration is committed to performing periodic reviews of standard costs to ensure that rates remain current across the Organization. The Administration requests the closure of this recommendation by the Board.

377. In paragraph 49 of its report, the Board recommended that the Administration improve scrutiny of open commitments at year-end in line with provisions of the Financial Regulations and Rules to ensure timely surrender of unencumbered balances to the Member States.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Ongoing

378. The Administration continues to further strengthen its review and monitoring of open commitments at year-end. Reference is also made to the Administration's comments relating to the recommendation in paragraph 111 of chapter II of the Board's report for the year ended 31 December 2019 ([A/75/5 \(Vol. I\)](#)) (see para. 45 above).

379. In paragraph 57 of its report, the Board recommended that a comprehensive and robust internal control system over heritage assets be put in place by the Administration in a time-bound manner.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

380. Implementation of this recommendation remains on schedule for completion by the stated target date.

381. In paragraph 71 of its report, the Board recommended that the Administration review the criteria followed by it for identifying conditionality in the voluntary contribution agreements and bring them in line with the provisions of IPSAS 23: Revenue from non-exchange transactions (taxes and transfers).

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

382. Since the Board noted in its recent audit that this recommendation had not been fully implemented by one of the offices away from Headquarters, the Administration will continue to remind all offices to apply IPSAS 23 in full.

383. In paragraph 77 of its report, the Board recommended that the Administration review and strengthen formal arrangements with third-party administrators and put in place a system of regular open-book auditing of their functioning at the earliest possible date.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

384. At this stage, the statement of work for the claims audit has been finalized. The request for proposals for the audit was expected to be issued by 30 April 2020; however, the full attention of the Health and Life Insurance Section had to be devoted to supporting the Organization's response to the ongoing COVID-19 pandemic, including by supporting the implementation of a medical evacuation framework. The request for proposals will be issued by the end of 2020.

385. 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.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Ongoing

386. The Office of Programme Planning, Finance and Budget is collaborating with the Office of Legal Affairs on the matter, and the latter is currently reviewing the list of entities participating in the main cash pool to determine further courses of action.

387. In paragraph 89 of its report, the Board recommended that the United Nations Office at Geneva liaise with Headquarters to develop a common approach for calculations and transparent recovery of costs for services within the United Nations.

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

388. The United Nations Office at Geneva has reached out to the Department of Management Strategy, Policy and Compliance and suggested a revised target date for the implementation of this recommendation, which has been agreed upon.

389. In paragraph 98 of its report, the Board recommended that the Administration revisit the practice of temporary assignment and analyse the

reasons for the use of temporary job openings in a large number of cases instead of job openings.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2021

390. The revision of the administrative instruction on the special post allowance for temporary assignments at a higher grade level is dependent upon approval by the General Assembly of the proposed amendments to the Staff Regulations and Rules of the United Nations. The Assembly had begun its consideration of those amendments at the main part of its seventy-third session, continued its further consideration at the first part of its resumed seventy-fourth session and then decided to defer consideration of the agenda item to the first part of its resumed seventy-fifth session. The revision of the administrative instruction is accordingly on hold.

391. In paragraph 111 of its report, the Board recommended that the Administration decide on a time frame for the deployment of the Inspira module pertaining to consultants and individual contractors at United Nations Headquarters and devise a road map for adhering to the decided time frame.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2020

392. With the management reforms that came into effect on 1 January 2019, the non-staff capacity operational support function was established under the Department of Operational Support. Together with Secretariat entities, beginning in mid-2019, the Department launched a working group to undertake a study regarding the use of non-staff capacities, including consultants and individual contractors, and, in January 2020, published a catalogue of non-staff capacities and relevant guidance. The working group is reviewing the existing process workflows, roster management and other operational aspects and systems compatibilities (Inspira/Umoja). Following the study, an assessment will determine the timeline for deployment and for monitoring its systematic use. The Office of Human Resources continues to support these efforts to ensure consistency with established policy.

393. In paragraph 112 of its report, the Board further recommended that the access management of Inspira be suitably modified to provide roles which can view the consultant engagements across the Secretariat, factoring in the relevant data security and privacy needs.

<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>	Fourth quarter of 2020

394. As indicated in the Administration's comments for the recommendation in paragraph 111 of chapter II of the Board's report (A/73/5 (Vol. I)) (see para. 392 above), the Department of Operational Support launched a working group to undertake a study regarding the use of non-staff capacities, including consultants and individual contractors. The outcome of the study will be used to make a determination on a timeline for an extension of the roles to business partner offices. The Department is currently conducting a study on the use of non-staff personnel by Secretariat entities. The study includes the use, recruitment and administration of consultants and individual contractors. The study, carried out in collaboration with the Office of Information and Communications Technology, entails a review of the audit findings and recommendations by the Board of Auditors and OIOS pertaining to the consultant module in Inspira. A comprehensive road map, including a timetable for addressing these systemic issues and the deployment of the updated module to all Secretariat entities, will be prepared.

395. In paragraph 124, the Board recommended that the Administration utilize the provisions of paragraph 4.7 of the administrative instruction on consultants and individual contractors (ST/AI/2013/4) in cases where the services of an identified candidate are considered necessary.

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

396. Supporting documents on the exceptions granted by the Department of Economic and Social Affairs (before and during the roll-out of the Department of Management Strategy, Policy and Compliance exceptions portal) relating to the provisions of paragraph 4.7 of administrative instruction ST/AI/2013/4 have been provided to the Board. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

397. In paragraph 125 of its report, the Board recommended that the Administration expand the roster of candidates to widen the sphere of competition for the selection of consultants and individual contractors.

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

398. The use of Inspira job openings was intended to widen the sphere of competition. All personal history profiles of applicants for consultancies and individual contracts in Inspira are now available to hiring managers to consider in their requirements. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

399. In paragraph 136 of its report, the Board recommended that Office of Human Resources Management review the provisions of the administrative instruction to define the circumstances under which individual contractors can be engaged for more than six months.

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

400. As from January 2019, under the new delegation of authority framework ([ST/SGB/2019/2](#)), heads of entities have the delegated authority to make exceptions regarding the hiring of consultants and individual contractors and are required to report such exceptions within the prescribed timeframe to the Business Transformation and Accountability Division, which has the role of monitoring such exceptions. The Office of Human Resources and the Division meet regularly to review exceptions to determine whether changes to the policy framework are required.

401. In paragraph 144 of its report, the Board recommended that the Administration ensure suitable measures for sharing employment information across United Nations entities to flag possible instances of violation of the applicable business rule(s) and put in place an appropriate mechanism to monitor them.

<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

402. The Administration requests that this recommendation be closed as a mechanism is in place to verify data as well as monitoring of exceptions by the Business Transformation and Accountability Division in support of the Office of Human Resources. The development of a central system that gathers human resources data from all United Nations system organizations is not economically viable, as it would require the integration of multiple enterprise resource planning systems with diverse coding. The Administration is of the opinion that the solution that is in place following management reform addresses the issue.

403. In paragraph 150 its report, the Board recommended that the Administration assess how best to encourage equitable burden-sharing as part of its review of the managed mobility programme.

<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

404. This recommendation has been overtaken by events owing to the management reform that became effective in January 2019, as well as the new approach that the Secretary-General will present to the General Assembly at the first part of its resumed seventy-fifth session.

405. In paragraph 156 of its report, the Board recommended that the Office of Human Resources Management review the recruitment process in order to address the reasons for delays at all critical stages.

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

406. The Administration requests the closure of this recommendation following its review of the recruitment process in 2019, which included extensive consultations with stakeholders and data analysis regarding delays at critical stages.

407. In paragraph 160 of its report, the Board recommended that the Administration ensure adequate support to the implementation of the system-wide strategy on gender parity to achieve the desired goals.

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

408. The Office of Human Resources continues to make efforts to achieve gender parity by the deadline of 2028, in line with the Secretary-General's system-wide strategy on gender parity. During 2019 and the first quarter of 2020, the Office implemented measures to ensure that job openings were gender-inclusive and able to attract a broad talent pool, including more women for field positions. It is also making gender-related policy revisions, such as a revision of administrative instruction [ST/AI/1999/9](#), on special measures for the achievement of gender equality. Efforts are also being made to have rosters more gender-balanced with more qualified female candidates, and to leverage upcoming retirements to improve gender parity.

409. In paragraph 167 of its report, the Board recommended that the Administration verify the human resources Insight datasheet and the human

resources strategic indicator dashboard to ensure that the performance management compliance data were uniform and consistent.

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

410. The completion of the performance management compliance target remains the responsibility of the heads of entities, and compliance is monitored through each head of entity's compact with the Secretary-General. Following the management reforms, the monitoring of compacts has been the responsibility of the Business Transformation and Accountability Division. The Division has created a management dashboard that enables all heads of entities to monitor performance management in real time. The Office of Human Resources continues to ensure that heads of entities are made aware of their responsibility through the new senior leader induction programme.

411. In paragraph 191 of its report, the Board recommended that the Procurement Manual clarify that the procurement officer must assess the market conditions and industry practices before technical specifications are drafted and justify deviations.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Ongoing

412. The Administration reiterates that the active market research and knowledge of the market have been an integral part of the solicitation process. The Procurement Manual published in 2019 included a chapter (5.2) on market research, in addition to linking it in the process of sourcing (chap. 5). With the introduction of category management strategies, the Procurement Division will continue its research into the supply market, in line with category strategies developed for relevant goods and services, and will share such analysis with technical experts to ensure that the technical specifications are aligned with client requirements and market capability.

413. In paragraph 241 of its report, the Board recommended that the Administration review all cases of refunds that were pending from the implementing partners and take necessary action as stipulated in the operational handbook.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

414. Please refer to the Administration's comments relating to the recommendation in paragraph 618 of chapter II of the Board's report for the year ended 31 December 2019 (A/75/5 (Vol. I)) (see para. 227 above).

415. In paragraph 242 of its report, the Board further recommended that audits of the projects be completed on priority to ascertain the exact amount of the refunds due from implementing partners and to initiate appropriate action to recover the amounts.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

416. The audit backlog has generally been addressed, with the exception of two funds for which the backlog was on account of various administrative issues. The Administration continues to address those issues.

417. In paragraph 248 of its report, the Board recommended that the Administration draw up a time-bound programme for the review of all overdue guidance documents and ensure its implementation.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

418. On the basis of the recommendations resulting from the 2019 global country-based pooled fund evaluation, a number of policy and guidance areas have been identified for priority review, while the time frame for implementation is linked to internal capacity. With regard to the broader corporate guidance system of the Office for the Coordination of Humanitarian Affairs, the Office's management team decided that, in the light of budgetary constraints and other ongoing organizational change priorities, any future work on the development of the corporate guidance system would be postponed until further review.

419. In paragraph 259 of its report, the Board recommended that the Administration closely monitor the preparation of detailed actionable plans to implement the risk response and risk treatment plans stemming from the fraud and corruption risk registers and periodically report thereon to the Management Committee, as informed.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

420. The Secretariat-wide risk register, including the fraud and corruption risk register, was approved by the Management Committee on 15 July 2020. The corporate risk owners, including owners of the fraud and corruption risks, are now tasked with developing detailed risk treatment and response plans for critical risks.

421. In paragraph 260 of its report, the Board recommended that the Administration harmonize the enterprise risk management corporate risk registers and the fraud and corruption risk registers so as to synergize their risk mitigation strategies.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: High

Target date: Not applicable

422. The Secretariat-wide risk register approved by the Management Committee on 15 July 2020 fully integrates fraud and corruption risks. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

423. In paragraph 261 of its report, the Board recommended that the Administration devise a suitable monitoring mechanism at the Secretariat level for ensuring the sustained implementation of risk mitigation actions at the department, office and mission level.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

424. The Administration regularly monitors the development of risk assessments at the entity level. The enterprise risk management team will continue to provide technical support to Secretariat entities in the development of their local risk registers through webinars, workshops and other forms of direct support. The availability of a suitable ICT tool – a project currently under way – will be essential to enabling proper monitoring and reporting.

425. In paragraph 267 of its report, the Board recommended that the Administration, based on the results of the assessment, prepare an anti-fraud and anti-corruption strategy, along with an action plan, providing performance indicators and suitable monitoring mechanisms.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2021

426. The fraud and corruption risk assessment was recently updated and streamlined with the Secretariat-wide risk assessment. Going forward, the Secretariat's objectives are to prepare anti-fraud and anti-corruption guidelines and an anti-fraud and anti-corruption strategy, along with an action plan. It is proposed that a working group, which will be responsible for the preparation of these documents, be established. It will include representatives from different United Nations departments and offices and will address the diversity of business models in the Secretariat so as to ensure that the strategy and guidelines are relevant and applicable throughout the Secretariat. The guidelines and strategy papers are intended to increase awareness throughout the Organization on the subject matter, to improve the reporting mechanisms for suspected events and to strengthen the existing systems for corrective action.

427. In paragraph 273 of its report, the Board recommended that the Administration analyse how a coherent fraud risk management programme for the procurement function should be implemented and provide necessary instruction or guidance to offices away from Headquarters, regional commissions, field missions and other offices of the Secretariat.

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

Status: Under implementation

Priority: Medium

Target date: Ongoing

428. The Administration notes that comprehensive information was published in the updated Procurement Manual (sect. 8.8.8), applicable to all Secretariat entities. This section includes information on the identification of risks of potential proscribed practices, such as fraud, bid rigging and price fixing, and provides specific guidance on to whom report potential proscribed practices. In addition, in accordance with Secretary-General's bulletin [ST/SGB/2018/4](#), all Secretariat staff, including procurement staff, are subject to mandatory fraud prevention training courses. This training is available online through Inspira and at the procurement training campus.

429. The Administration further notes that the 2017 risk assessment has been updated and incorporated into the revised Secretariat-wide risk assessment and that the Management Committee approved the revised risk register in July 2020. Furthermore, the Conduct and Discipline Service is committed to working with the Office of Supply Chain Management to contribute to establishing a fraud risk management programme for the procurement function, with the support of the Business Transformation and Accountability Division.

430. In paragraph 274 of its report, the Board recommended that the Administration establish a comprehensive fraud risk management programme for the Procurement Division that provided for the proactive implementation of the Secretariat's Anti-Fraud and Anti-Corruption Framework at all levels and incorporated leading practices for addressing fraud and corruption risks in the procurement function.

Department responsible: Department of Operational Support

Status: Under implementation

Priority: Medium

Target date: Ongoing

431. The Administration accepted the recommendation and notes that the Procurement Division has laid the groundwork for fraud prevention. The Administration also notes that further efforts to strengthen anti-fraud aspects need to be undertaken in line with the three lines of defence model. The Procurement Division conducted fraud detection and prevention training for staff in June 2018, focusing on combating bid rigging in public procurement. A significant portion of that workshop was devoted to highlighting to participants relevant policies and procedures in place, including the Anti-Fraud and Anti-Corruption Framework (ST/IC/2016/25). Reference is also made to the Administration's comments relating to the recommendation in paragraph 273 of chapter II of the Board's report (A/73/5 (Vol. I)) (see para. 429 above).

432. In paragraph 275 of its report, the Board further recommended that the Administration ensure that the United Nations Office at Nairobi performed risk assessments and prepared risk registers at the entity level and at the level of each division.

Department responsible: United Nations Office at Nairobi
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2020

433. The enterprise risk management focal points and service managers at the United Nations Office at Nairobi have played key roles, both in the ongoing response to the COVID-19 pandemic and in the following areas, among others: coordination and crisis management; business continuity monitoring; emergency procurement; the construction of a field hospital; support for staff; and support for a back-to-office risk assessment framework and strategy. Owing to the ongoing pandemic, the preparation of the comprehensive risk register has been postponed to the fourth quarter of 2020.

434. In paragraph 290 of its report, the Board reiterated its recommendation that the Administration finalize, and issue under appropriate authority, its standard template agreement with implementing partners to include appropriate anti-fraud, sanctions and audit clauses.

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

435. The grantor management module was deployed in all Secretariat entities in December 2019 and, as part of its functionality, template agreements with implementing partners, which include mandatory clauses, can be created.

436. In paragraph 291 of its report, the Board recommended that the Administration continue to strengthen, in a time-bound manner, its accountability and internal control framework, including the implementation of the three lines of defence model, the development of a statement of internal control and the preparation of a centralized repository of information concerning the delegation of authority.

<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 2021

437. The implementation of this recommendation is on schedule for completion by the stated target date. The Administration notes that a delegation of authority portal, which provides a centralized repository for information concerning delegations of authority, has been in place since January 2019. Activities relating to the statement of internal control are in progress, and it is expected to be in place in the first quarter of 2021.

438. In paragraph 303 of its report, the Board recommended that the Administration consider setting up a formal mechanism for reviewing and strengthening fraud and corruption prevention controls, or embedding it in an existing mechanism, based on lessons learned while dealing with fraud and corruption cases in the Secretariat.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	First quarter of 2021

439. Please refer to the Administration's comments relating to the recommendation in paragraph 159 of chapter II of the Board's report for the biennium ended 31 December 2013 ([A/69/5 \(Vol. I\)](#)) (see para. 264 above).

440. In paragraph 311 of its report, the Board recommended that the Ethics Office, in conjunction with OIOS, devise suitable measures to ensure that each retaliation case was dealt with expeditiously and that any constraints in doing so were suitably addressed.

<i>Departments responsible:</i>	Ethics Office and Office of Internal Oversight Services
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

441. The Ethics Office has continued to streamline and expedite processes relating to claims of retaliation under its control. For instance, in 2019, the average time frame for the completion of preliminary reviews by the Office was 14.2 days, well within the 30-day time frame established by the applicable policy (see [ST/AI/2017/1](#)).

442. OIOS has completely overhauled its approach to retaliation investigations, recognizing that its former approach was overly lengthy and was not delivering timely enough results to satisfy the requirements of the victim or the Ethics Office. The new approach is consistent and completely aligned with the requirements of the relevant

Secretary-General's bulletin (ST/SGB/2019/8). It is focused on the prima facie determination by the Ethics Office and better use of the provisions relating to the reversal of the burden of proof placed on the Administration. The new approach has brought down retaliation investigation timelines substantially. It should, however, be noted that some retaliation matters are neither simple nor straightforward and their resolution can require considerable time and resources. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

443. In paragraph 323 of its report, the Board recommended that the Administration address all impediments, in OIOS and the Office of Human Resources Management, to the expeditious settlement of cases. Suitable performance indicators might be introduced, wherever missing, to provide a time frame for completion of such cases.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Ongoing

444. Please refer to the Administration's comments relating to the recommendation in paragraph 169 of chapter II of the Board's report (A/71/5 (Vol. I)) (see para. 320 above).

445. In paragraph 324 of its report, the Board also recommended that the Administration introduce an end-to-end monitoring system capable of tracking all cases across offices, from the time of their receipt until the time of their final disposal.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	First quarter of 2021

446. Work is under way to expand the Misconduct Tracking System, developed for and in use by United Nations peace operations since 2008, into a Secretariat-wide case management tracking system. It is expected that the new system, subject to the complexity of the COVID-19 pandemic and other related challenges, will be rolled out in late 2020 or early in 2021. It will feature elements of the existing Misconduct Tracking System and dedicated modules for disciplinary matters and appeals, making it an end-to-end system for the reporting, tracking and management of all reports of misconduct in the Secretariat. The new system will enable users to keep records of reported matters of possible misconduct from the receipt of the complaint until the end of a possible appeal process. A scoping exercise was carried out in 2019 in order to establish the business needs for the expanded system. Feedback was also requested from users of the existing Misconduct Tracking System in United Nations field operations and in the Investigations Division of OIOS. The technical requirements for the new modules on disciplinary matters and appeals, as well as enhancements to the

System's database to make it compatible with the rest of the new system, were provided to the Office of Information and Communications Technology in February 2020. The Administrative Law Division of the Office of Human Resources will continue to engage with the development team throughout the development process. Taking into consideration the COVID-19 pandemic and subject to any impact that it may have on the ability to continue to carry out functions as usual, the case management tracking system is expected to be in place by late 2020 or early in 2021.

447. While the expanded system is being developed, conduct and discipline focal points throughout the Secretariat have been designated and are being provided with access to record matters reported to them and relating to their own entity in the existing Misconduct Tracking System, and entries made in that System will carry over to the new case management tracking system. In this regard, video training materials have been made available to focal points through the Administrative Law Division Connect platform for self-paced learning.

448. In paragraph 348 of its report, the Board further recommended that, as an interim measure, the Department of Safety and Security issue guidelines/templates to promote uniformity in the preparation and monitoring of internal self-assessments.

Departments responsible: Department of Safety and Security and
Department of Management Strategy, Policy and
Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

449. In 2019, a revised policy was issued on addressing discrimination, harassment, including sexual harassment, and abuse of authority ([ST/SGB/2019/8](#)), focused on prevention efforts and early intervention, to ensure that all Secretariat staff members and non-staff personnel are treated with dignity and respect and that prohibited conduct is addressed by appropriate means, which includes holding offenders accountable. Pursuant to the revised policy outlined in the Secretary-General's bulletin, the approach regarding harassment matters was shifted to align with administrative instruction [ST/AI/2017/1](#), by requiring that all complaints be referred to OIOS first. OIOS may choose to investigate, close the matter or refer the matter to the head of entity, who would then assess the matter and decide whether or not to undertake an investigation. If the head of entity decides to undertake an investigation, a panel of qualified individuals would be appointed to investigate. All heads of entities have access to a roster of individuals (serving staff members and recent retirees) who have been trained by OIOS and the Office of Human Resources on how to conduct investigations.

450. This recommendation is under implementation. A framework for monitoring internal self-assessment is under discussion and remains a priority for the Department of Safety and Security.

451. In paragraph 351 of its report, the Board recommended that the Department of Safety and Security fix periodicity for timely revision of the headquarters minimum operating security standards to accommodate the needs arising from changes in the security environment and rapid changes in technology.

<i>Department responsible:</i>	Department of Safety and Security
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

452. A revised version of the headquarters minimum operating security standards was issued in April 2020. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

453. In paragraph 364 of its report, the Board recommended that the Department of Safety and Security issue a general bulletin to all designated officials and other security professionals to ensure improved compliance with the security risk management process and that it develop a compliance monitoring matrix and present it to all stakeholders.

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

454. The Department of Safety and Security issued a memo to all designated officials and other security professionals to ensure improved compliance with the security risk management process. The Department has also developed and implemented a monitoring matrix that is presented to all stakeholders on a monthly basis. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

455. In paragraph 385 of its report, the Board recommended that the Department of Safety and Security develop a mechanism for the Division of Regional Operations and the Policy and Compliance Service to monitor the implementation of and compliance with security management system policies.

<i>Department responsible:</i>	Department of Safety and Security
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

456. The Department of Safety and Security has launched the first worldwide policy implementation assessment aimed at collecting data on the status of implementation of security management system policies worldwide.

457. In paragraph 386 of its report, the Board recommended that the Inter-Agency Security Management Network develop a mechanism to periodically review the level of implementation of and compliance with security policies in the designated areas.

<i>Department responsible:</i>	Department of Safety and Security
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

458. A compliance policy was drafted and approved by the Inter-Agency Security Management Network in 2018. While Network members have their own compliance monitoring mechanisms, in line with their respective accountability frameworks, the policy provides the basis for reviewing the level of implementation and compliance with security policies in the designated areas. In June 2020, the Department of Safety and Security conducted an online survey of the implementation of policies in the field. It continues to update the Network on progress made with regard to compliance monitoring, which was identified by the Network, at its thirty-first session, as a priority for the United Nations security management system.

459. In paragraph 392 of its report, the Board recommended that the Critical Incident Stress Management Unit establish a mechanism to record, by date, the details of critical incidents reported by Division of Regional Operations and other entities and reconcile that information periodically with safety and security incident recording system figures to ensure that no critical incidents warranting intervention went unnoticed.

<i>Department responsible:</i>	Department of Safety and Security
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	First quarter of 2021

460. Funds have been approved to design a database and a monitoring and evaluation platform. The Office of Information and Communications Technology is working with the Critical Incident Stress Management Unit on the design of the project.

461. In paragraph 393 of its report, the Board recommended that the Critical Incident Stress Management Unit, in coordination with the designated officials and United Nations security management system organizations, review the existing number and locations of counsellors to ensure availability of adequate capability to respond to needs of affected personnel and eligible family members.

<i>Department responsible:</i>	Department of Safety and Security
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

462. The Critical Incident Stress Management Unit continues to monitor the psychosocial needs of staff in the field and advocate, to designated officials and the Security Management Team, the development of local sustainable capabilities on critical incident stress management. In 2020, owing to the COVID-19 pandemic, that approach led to the hiring of 20 new counsellors in the field.

463. **In paragraph 401 of its report, the Board recommended that the Training and Development Section maintain a consolidated database containing details on all trainees and training courses conducted by the Department of Safety and Security.**

Department responsible: Department of Safety and Security
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2022

464. The request for proposals for the new learning management system closed on 30 June 2020. The evaluation panel received the proposals on 7 July 2020 and is currently completing its review thereof.

465. **In paragraph 425 of its report, the Board recommended that the Secretariat devise a suitable mechanism to ensure better coordination between the Office of the Controller, OIOS and other Secretariat offices for a complete and comprehensive reporting of cases of fraud and presumptive fraud.**

Departments responsible: Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services
Status: Under implementation
Priority: Medium
Target date: First quarter of 2021

466. A new mechanism has been put in place to report presumptive fraud, fraud and updates from previous years. The status of presumptive fraud cases from previous years is now being systematically checked.

Report of the Board for the year ended 31 December 2018⁹

467. **In paragraph 32 of its report, the Board reiterated the recommendation that the Administration undertake a comprehensive review of the functionalities of the Umoja business planning and consolidation module and take the necessary corrective action to eliminate the need for manual adjustments and interventions in the preparation of the financial statements.**

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2021

468. Please refer to the Administration's comments relating to the recommendation in paragraph 22 of chapter II of the Board's report for the year ended 31 December 2017 (A/73/5 (Vol. I)) (see para. 372 above).

⁹ A/74/5 (Vol. I), chap. II.

469. **In paragraph 39 of its report, the Board reiterated its recommendation that the Administration strengthen its scrutiny of open commitments after the closure of the budget period and that action be taken on open outstanding commitments at the end of 12 months after the budget period according to the provisions of the Financial Regulations and Rules.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Ongoing

470. The Administration continues to further strengthen its review and monitoring of open commitments at year-end. Reference is also made to the Administration's comments relating to the recommendation in paragraph 111 of chapter II of the Board's report for the year ended 31 December 2019 ([A/75/5 \(Vol. I\)](#)) (see para. 45 above).

471. **In paragraph 46 of its report, the Board reiterated the recommendation that the Administration review and appropriately strengthen the system of asset capitalization in view of the inaccuracies noticed. The Board further recommended that internal controls over the disposal of assets be strengthened and all necessary disposal processes be completed on time.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

472. The Administration has initiated quality assurance measures for enhancing the data on assets, equipment and inventory, which will be further mainstreamed in the standard business processes, along with the quarterly self-assessment and performance reporting framework.

473. **In paragraph 57 of its report, the Board recommended that the Administration review and appropriately strengthen the system of capitalization of intangible assets and improve the alignment of capitalization of Umoja with the deployment of the functionality concerned.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Ongoing

474. This recommendation is under implementation.

475. **In paragraph 63 of its report, the Board recommended that the Administration take measures to clean up the data migrated from Galileo to**

address the data quality issues in inventories and carry out physical verification exercises in all the special political missions.

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

Status: Under implementation

Priority: Medium

Target date: Ongoing

476. The physical inventory reconciliation and optimization project was concluded in July 2019, and the Administration has made no decision on whether a similar project or exercise will be undertaken in the future. The Administration will, however, continue to strengthen performance monitoring and further improve the physical verification of property.

477. In paragraph 71 of its report, the Board recommended that the Administration evolve a comprehensive policy and guidelines detailing an approved list of services under each activity, devising a method for apportioning the common overheads relating to cost-recovery activities and designating responsible persons at the entity level to promote accountability and transparency in the review and monitoring of cost-recovery activities.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Ongoing

478. The working group looking into common costing taxonomies is expected to complete its work in 2020, which will help with the standardization of activities. The Administration will review and update guidance prior to the start of 2021.

479. In paragraph 72 of its report, the Board recommended that the Administration take the necessary action for realizing outstanding receivables for cost-recovery activities and that it carry out regular follow-up for timely recovery of those outstanding amounts.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Ongoing

480. The Administration continues to follow up on a monthly basis on all outstanding receivables, to ensure their timely recovery. In addition, during the first quarter of 2020, the Administration started a pilot project to accept credit cards for cost recovery. In addition, at a meeting held in February 2020, the Administration informed Member States of the Secretariat's cost recovery requirements relating to meetings and events and of the requirement for a related advanced payment.

481. **In paragraph 79 of its report, the Board recommended that the Administration improve the maintenance of the audit trail to enable a better review of the cash position at the fund level.**

<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

482. The Office of Programme Planning, Finance and Budget monitors the cash balances of the participating fund, and this information is communicated on a daily basis to the Office of the Controller. The audit trail already exists in Umoja, as the system records the time and date of the entry (entry date) and the effective date of the transaction (posting date), which can be used to determine the daily cash balances. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

483. **In paragraph 88 of its report, the Board recommended that the Administration revise the basis for apportionment of the after-service health insurance liability between the financial statements of the operations of the United Nations as reported in volume I and in volume II (peacekeeping) to reflect the current ratio of employees and thus the appropriate share of employee benefit liabilities on account of after-service health insurance.**

<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 2021

484. In 2019, discussions were initiated to review any gaps in the human resources data and data-collection options and limitations for actuarial valuation purposes, with a view to identifying and addressing those that may have a significant impact on the resulting estimates. This includes, but is not limited to, better-quality information on apportionment of liabilities between regular budget, extrabudgetary and peacekeeping funds for retirees. The project is expected to last 18 months, with the aim of having enhanced data in place for a full actuarial valuation as at the end of 2021.

485. **In paragraph 101 of its report, the Board recommended that the Administration identify the key data elements that validate the eligibility of participants and incorporate the necessary validation controls to ensure mandatory capturing of these key data elements in the system.**

<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 2020

486. As previously indicated to the Board, there are already a few data validation elements in place. In addition, the migration of the medical insurance plan retiree records into Umoja, which is in progress, will resolve the issue of data availability and quality because a high percentage of the census data will be extracted from a single source (Umoja). The migration was expected to be finalized by 30 June 2020; however, the full attention of the Health and Life Insurance Section had to be devoted to supporting the Organization's response to the ongoing COVID-19 pandemic, including supporting the implementation of a medical evacuation framework. The Administration aims to implement the migration of the medical insurance plan records into Umoja by the end of 2020.

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

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

488. This recommendation is also being reviewed in the light of a more comprehensive improvement effort targeting the type and completeness of human resources data available for the actuarial valuation exercise. If it is feasible, the Administration will improve the data for the purpose of the actuarial valuation across the entire data range (i.e., not limited to the 643 cases referred to in the Board's recommendation) and report on the results of the review in its entirety.

489. In paragraph 124 of its report, the Board recommended that the Administration review the classification of the status of employees to ensure that data in Umoja was consistent with the actual status, undertake a comprehensive review of the retiree data to ensure their quality and accuracy in the granting of post-retirement benefits and classify retirees as a category that can be uniquely identified.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Target date: Not applicable

490. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

491. In paragraph 125 of its report, the Board recommended that the Administration review the personal benefits and contribution data of employees, retirees and dependants for completeness, consistency and validation in Umoja

and reconcile them with other sources such as payroll payments and eligibility lists sent to the third-party administrators.

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

Status: Under implementation

Priority: Medium

Target date: Ongoing

492. The Administration is considering ways to implement this recommendation.

493. In paragraph 131 of its report, the Board recommended that the Administration take urgent measures to devise an appropriate review mechanism and protocol, develop a capacity for periodic internal reviews on claims data so as to obtain assurance on claims and costs reported by the third-party administrators and put in place a formal feedback mechanism with the third-party administrators.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

494. The statement of work for the claims audit has been finalized and the related request for proposals is expected to be issued by the end of 2020 (see also para. 274 above).

495. 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 to identify red flags and carry out correct and comprehensive classification of claims.

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

Status: Under implementation

Priority: Medium

Target date: Ongoing

496. The Health and Life Insurance Section is working with the Procurement Division to issue a request for proposals for the provision of health insurance services that will include the reporting templates to ensure the streamlining of the data elements in the paid claims files and to enable authentication of subscribers and expenditure.

497. **In paragraph 136 of its report, the Board reiterated its recommendation for the development of a suitable mechanism for better coordination aimed at complete and comprehensive reporting of cases of fraud and presumptive fraud.**

Departments responsible: Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services

Status: Under implementation

Priority: High

Target date: First quarter of 2021

498. This recommendation is under implementation.

499. **In paragraph 137 of its report, the Board recommended that the Administration review the processes involved in reporting fraud to the Office of the Controller by constituent offices of the Secretariat and establish timelines and process flows for information-sharing between the Secretariat, third parties, offices away from Headquarters, field offices, missions and OIOS to ensure complete and comprehensive reporting of fraud and presumptive fraud cases.**

Departments responsible: Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services

Status: Under implementation

Priority: Medium

Target date: Ongoing

500. This recommendation is under implementation.

501. **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: Closure requested

Priority: High

Target date: Not applicable

502. The Administration has met with all third-party administrators and all of them agreed to make it mandatory that all cases of fraud and suspected fraud be reported to the Health and Life Insurance Section, as they emerge. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

503. **In paragraph 149 of its report, the Board recommended that the Administration put in place a formal mechanism for monitoring recovery of unduly paid amounts and actively pursue the recoveries. The Board also**

recommended that a focal point be designated centrally with the responsibility to carry out the monitoring and follow-up.

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

504. All cases of fraud and presumptive fraud reported to the Health and Life Insurance Section are submitted to OIOS and the Conduct and Discipline Service of the Office of Human Resources. The formal mechanism for monitoring recovery will be documented.

505. In paragraph 150 of its report, the Board recommended that the Administration issue clear guidelines on the processes to be followed in cases of established fraud and the time frames within which action should be completed.

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

506. The guidelines on fraud and presumptive fraud have been reviewed and will be shared with all United Nations Secretariat entities.

507. In paragraph 151 of its report, the Board recommended that the Administration establish a mechanism for regular and periodic feedback between OIOS and the Health and Life Insurance Section.

Departments responsible: Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services
Status: Closure requested
Priority: Medium
Target date: Not applicable

508. The Administration has established a mechanism for regular feedback between the Health and Life Insurance Section and OIOS. All cases of fraud and presumptive fraud reported by third-party administrators to the Section are sent to OIOS and regular meetings are held between the two offices, as well as with the Conduct and Discipline Service. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

509. In paragraph 159 of its report, the Board recommended that: (a) the processes to be followed for the cash management function with the initiation of Umoja be documented and formally approved as a priority; (b) the Administration take steps to finalize, formalize and document the structure, roles and duties of the Treasury staff; and (c) the roles and responsibilities of

cashiers not located at Headquarters for cash management functions and their functional relationship with the Treasury at Headquarters be formalized.

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: High
Target date: First quarter of 2021

510. This recommendation is under implementation.

511. In paragraph 164 of its report, the Board recommended that: (a) the Administration introduce a system to utilize the information available in Umoja for estimating cash outflows over a longer period, enabling more refined forecasts of liquidity outflow, which also had the potential to help in better management of investments; and (b) payroll disbursement be aligned with the mechanism used by the Treasury for processing other payments for better cash management for the Organization.

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: Medium
Target date: First quarter of 2021

512. This recommendation is under implementation.

513. In paragraph 174 of its report, the Board recommended that the Administration: (a) expedite clearance of pending items classified as exceptions and as under investigation and incorporate such clearances in the overall monitoring mechanism of the Treasury going forward; and (b) review reasons for the very high number of exceptions and take the necessary mitigation measures to reduce the proportion of exceptions generated.

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2020

514. This recommendation is under implementation.

515. In paragraph 180 of its report, the Board recommended that the Administration: (a) improve the process for review and management of bank balances to avoid overdrafts and the consequent risk of potential delays in payments and levy of overdraft fees; and (b) review buffer limits of liquidity in house banks and set formal limits for individual house banks.

<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 2021

516. This recommendation is under implementation.

517. In paragraph 189 of its report, the Board recommended that the Administration document the processes underlying investment decisions covering reasons for choosing a particular investment instrument, trading partner and period of maturity.

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

518. This recommendation is now accepted by the Administration. The Treasury has further improved its documentation of investment decisions by adding copies of competitive bidding records and rates available for trades. The Administration requests the closure of this recommendation by the Board.

519. 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>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	First quarter of 2021

520. This recommendation is under implementation.

521. In paragraph 198 of its report, the Board recommended that the Administration monitor bank rates closely so as to ensure that overnight balances are placed in the bank offering higher rates within the levels of acceptable counterparty risks.

<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

522. The supporting documents of the actions taken by the Administration were provided to the Board. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

523. In paragraph 204 of its report, the Board recommended that compliance procedures and rules relating to the Asset and Investment Manager system should be constantly monitored and any change in the parameters of pre-trade compliance rules should be updated in the system within a reasonable period of time.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Target date: Not applicable

524. Compliance rules relating to the Asset and Investment Manager system were monitored constantly and updated accordingly. To ensure that changes are archived, a log was created to record any changes and related communications. The documents supporting the actions taken by the Administration were provided to the Board on 14 July 2020. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

525. 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 to derive advantage from the most competitive market rates while limiting the credit exposure in accordance with the defined guidelines.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

526. The United Nations currently has International Swaps and Derivatives Association agreements with three counterparties. The Administration is working to increase that number. Initial discussions are under way with two potential additional counterparties.

527. In paragraph 222 of its report, the Board recommended that the Administration consider feasibility of formally laying down a minimum set of requirements for the selection of a bank, along with adopting a standard operating procedure for the opening and closing of bank accounts.

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

528. The Administration did not accept this recommendation, as the delegation of authority in respect of the opening and closing of bank accounts rests with the Controller and the Treasurer. Accounts are opened and closed in accordance with their instructions based on operational requirements. The processes and procedures vary from one country to another and from one bank to another. Laying down formal criteria is not feasible, owing to the large number of countries in which the United Nations operates. The Administration requests the closure of this recommendation by the Board.

529. In paragraph 242 of its report, the Board, considering the large number of indicators that are in tiers II and III, including indicators for targets to be achieved by 2020, recommended that the Department of Economic and Social Affairs intensify its efforts towards the development of indicators and to ensuring the availability of data against them, in collaboration with custodian agencies.

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

530. The Administration has continued to work collaboratively with custodian agencies and through capacity development activities to promote progress on data coverage for tier II indicators and to ensure that countries have increased capacity to produce the underlying national data. Moreover, as there are no longer any tier III indicators, the Inter-Agency and Expert Group on Sustainable Development Goal Indicators is no longer working on proxy indicators, which were intended to be used temporarily for targets for which all indicators were classified as tier III. The focus of the Group is now on ensuring the continuous annual refinement of indicators, through small and non-substantive modifications, until the next comprehensive review in 2025. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

531. In paragraph 247 of its report, the Board recommended that the Administration augment capacity-building efforts for the Member States, with a special emphasis on the least developed countries, small island developing States and landlocked developing countries.

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

532. The resources allocated to the statistics subprogrammes under section 23, Regular programme of technical cooperation, of the regular budget amounted to about \$1.5 million per year for the Department of Economic and Social Affairs in 2019 and 2020. The activities carried out under this portion of the funding have been increasingly focused on least developed countries, small island developing States, as compared with prior years. In total, 12 workshops were organized under section 23 in 2019, of which, 4 benefited African countries. Other events were of a global nature and included a larger number of landlocked developing countries or directly addressed Sustainable Development Goal indicator issues. In addition, a new series of thematic conferences was launched to support chief statisticians in the management of statistical systems in order to meet the data needs of the 2030 Agenda, including in times of crisis. The focus of the first two workshops has been on African countries and small island developing States in the Caribbean region. Least developed countries, small island developing States and landlocked developing countries are given priority when fellowships financed under section 23 are awarded.

533. In 2019, support from interregional advisers funded under section 23 was provided, either through direct programme-funded events and missions or through externally funded support, to the following States: Bangladesh, Burundi, Cambodia, Cameroon, Ethiopia, Fiji, Grenada, Indonesia, Jordan, Kiribati, Kyrgyzstan, Liberia, Maldives, Marshall Islands, Micronesia, Myanmar, Nauru, Nepal, Papua New Guinea, Qatar, Rwanda, Samoa, Solomon Islands, United Republic of Tanzania, Thailand, Timor-Leste, Tonga, Turkmenistan, Tuvalu, Uganda, Vanuatu, Zambia, Zimbabwe and State of Palestine.

534. Similarly, in 2019, the following least developed countries were supported under the programme: Afghanistan, Angola, Bangladesh, Benin, Cambodia, Ethiopia, Gambia, Guinea, Lesotho, Liberia, Malawi, Mali, Mozambique, Nepal, Niger, Rwanda, Senegal, Somalia, South Sudan, Sudan, Timor-Leste, Togo, Uganda and Zambia.

535. Also in 2019, the following landlocked developing countries were supported under the programme: Afghanistan, Armenia, Azerbaijan, Bolivia (Plurinational State of), Botswana, Eswatini, Ethiopia, Kazakhstan, Kyrgyzstan, Lesotho, Malawi, Mali, Mongolia, Nepal, Niger, North Macedonia, Paraguay, Republic of Moldova, Rwanda, South Sudan, Tajikistan, Turkmenistan, Uganda, Uzbekistan, Zambia and Zimbabwe.

536. The following small island developing States and territories were supported under the programme in 2019: Antigua and Barbuda, Bahamas, Barbados, Belize, Dominica, Dominican Republic, Grenada, Guyana, Jamaica, Mauritius, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Seychelles, Suriname, Timor-Leste, Trinidad and Tobago, Anguilla, British Virgin Islands and Montserrat.

537. The following African countries were supported under the programme in 2019: Angola, Benin, Botswana, Cameroon, Côte d'Ivoire, Egypt, Equatorial Guinea, Eswatini, Ethiopia, Gabon, Gambia, Ghana, Guinea, Kenya, Lesotho, Liberia, Malawi, Mali, Mauritius, Morocco, Mozambique, Namibia, Niger, Nigeria, Rwanda, Senegal, Seychelles, Somalia, South Africa, South Sudan, Sudan, Togo, Tunisia, Uganda, Zambia and Zimbabwe.

538. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

539. In paragraph 270 of its report, the Board recommended that the Administration consider reflecting all capacity-building requests in the central repository, including those recorded in the voluntary national reviews, and carry out its regular updating of the repository to appropriately reflect the status of the requests.

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Ongoing

540. The Administration intends to reflect any capacity development requests made by Member States and brought to the attention of the Department of Economic and Social Affairs in the departmental repository of capacity-building needs, including requests contained in the voluntary national reviews. Requests for capacity development assistance that cannot be fulfilled by the Department will be brought to the attention of the relevant United Nations resident coordinators.

541. In paragraph 283 of its report, the Board recommended that the Administration set up structured protocols in the context of reforms for collaboration among the Department of Economic and Social Affairs, the regional commissions, the United Nations country teams and concerned Member States for financing support so as to obtain feedback on the financing policies.

<i>Departments responsible:</i>	Department of Economic and Social Affairs, regional commissions and Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Target date:</i>	Not applicable

542. In its *Financing for Sustainable Development Report*, the Inter-Agency Task Force on Financing for Development provides policy recommendations on the means of implementation to finance the 2030 Agenda. In producing its report, the Task Force uses input from more than 60 United Nations entities, including the regional commissions; it also seeks and takes into consideration input from the Member States. The report provides the main substantive input for the negotiated outcome of the Economic and Social Council forum on financing for development follow-up, and the preparatory process leading up to the forum elicits detailed, chapter-by-chapter feedback on the report by Member States, including through dedicated technical briefings. The recommendations set out in the report are disseminated at the country level through the United Nations country teams, which are briefed by the Task Force, and through the regional commissions, representatives of which are members of the Task Force and which distribute the report in their respective regions. The Task Force also carries out an annual reader survey to elicit feedback from country representatives and other audiences. While the report covers challenges at the global level, the policy-related recommendations issued by the Task Force have been welcomed by Member States at the country level. There are now 16 countries pioneering integrated national financing frameworks pursuant to one of those recommendations. The Department of Economic and Social Affairs counts the number of hits to the website in order to quantify its outreach efforts, not to measure the impact of its work with the regional commissions or country teams.

543. The Financing for Sustainable Development Office receives requests from Member States, and sometimes from United Nations country teams on behalf of Member States, for policy advice, capacity support and technical assistance in national resource

mobilization and international tax cooperation, an area where the support provided by the Office may have a notable South-South cooperation component.

544. The purpose of the Sustainable Development Goals Investment Fair is to facilitate free-flowing dialogue and partnerships among the various stakeholders. The aim is not to have a formal mechanism for reporting back to the Department of Economic and Social Affairs, which would not be feasible, given the sheer number of ideas and projects that are presented. All stakeholders have found the current format to be beneficial, as evidenced from the considerable interest shown by Member States, the business sector and multilateral organizations. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

545. 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 (NGOs), as well as processing of the increasing number of quadrennial reports. The Department of Economic and Social Affairs may also monitor the initiatives by NGOs that are related to the Sustainable Development Goals.

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

546. In accordance with Economic and Social Council resolution 1996/31, NGOs are required to submit quadrennial reports about their activities to the Committee on Non-Governmental Organizations. These reports include information on the contributions they have made to the development agendas of the Council and the United Nations. The Department of Economic and Social Affairs coordinates all activities relating to the submission of quadrennial reports, including providing guidance to NGOs on content and format, as well as on conformity with the requirements of the resolution. The Department follows up with NGOs on outstanding and overdue reports, if any, and, once received, submits them to the Committee. It is important to note, however, that NGOs on the Roster are not required to submit quadrennial reports. In addition, while the Committee takes note of the quadrennial reports submitted and may ask questions thereon, the Non-Governmental Organizations Branch is not mandated under Council resolutions 1996/31 or 2008/4 to monitor the work of the NGOs. In 2019, the Branch processed 1,034 reports from NGOs in special and general consultative status. The Administration requests the closure of this recommendation by the Board.

547. In paragraph 317 of its report, the Board recommended that the Administration implement a comprehensive system to coherently measure the efficiency, effectiveness and cost-effectiveness of the procurement function in line with related requests from the General Assembly and previous oversight recommendations and regularly inform the Assembly about related progress.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Third quarter of 2021

548. The Administration has identified a total of 59 key performance indicators for procurement, with 21 indicators already completed and the remainder either under development or delayed, pending progress made in other improvement initiatives, such as the roll-out of an electronic tendering tool and SharePoint, the implementation of iNeed processes and the decommissioning of the Contract Administration Tracking System. The Administration expects to complete in-progress key performance indicators by the third quarter of 2021, while others will be completed following the roll-out of the electronic tendering tool and SharePoint and the decommissioning of the Tracking System.

549. In paragraph 329 of its report, the Board recommended that the procurement policy framework clarify that procurement officers must substantiate their estimation of the target value before initiating the request for quotation and how to proceed with the procurement process if values exceeded the threshold.

Department responsible: Department of Operational Support

Status: Under implementation

Priority: High

Target date: Ongoing

550. The Administration will continue its best efforts to establish accurate estimates and, consequently, select the appropriate solicitation method. The updated Procurement Manual provides more clarity with regard to the thresholds and the selection of the appropriate solicitation method and places greater weight on market research. The Administration will consider rebidding, on a case-by-case basis, where warranted.

551. In paragraph 337 of its report, the Board recommended that the Administration ensure that procurement staff complete all Umoja necessary fields required for reporting and monitoring and implement the filing guidance in place.

Department responsible: Department of Operational Support

Status: Under implementation

Priority: Medium

Target date: First quarter of 2022

552. The electronic tendering process is expected to capture the relevant information; accordingly, all necessary Umoja fields can be made mandatory for procurement staff. The electronic tendering process is being built and tested at United Nations Headquarters and is expected to be rolled out to the entire Secretariat throughout 2021.

553. In paragraph 342 of its report, the Board recommended that the Procurement Division, together with the relevant stakeholders, carry out a comprehensive comparative analysis of electronic tendering systems, the associated costs (initial costs, costs related to necessary changes and running costs) and integration opportunities with Umoja as part of the basis for the decision on which system to select.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Ongoing

554. The decision related to using the bespoke SAP product was a function of standardization on the SAP enterprise resource planning software, which is the only SAP electronic tendering tool available. Research into other products was a due diligence exercise, and one that helped to provide clarity. The outcome of such (technical) research was reflected in the document on electronic tendering of the Office of Supply Chain Management. The commercial side of the choice is justified by the 90.3 per cent discount obtained by the Procurement Division on the negotiations for the product.

555. In paragraph 351 of its report, the Board recommended that the Administration further refine the non-compliance categories and differentiate tolerance levels for non-compliance based on the nature of the travel and the traveller. The Administration should also guide the traveller to respond to travel management company requests promptly to ensure better compliance with the advance ticketing policy.

<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 2021

556. The Administration's proposal will be presented to the General Assembly in the next report of the Secretary-General on standards of accommodation for air travel and is expected to be considered during the first part of the resumed seventy-fifth session of the Assembly.

557. 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>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2020

558. The Archives and Records Management Section has developed a plan of work to review all retention policies and identify gaps, while taking into account the new distribution and reorganization of functions resulting from the recent reforms within the Organization. Given the complexity of this work, the Section requires more time to complete it.

559. In paragraph 390 of its report, the Board recommended that the Administration assess the requirement, make efforts to obtain necessary funds and set and adhere to a firm time frame for the digitization of old and important United Nations documents at the earliest.

Department responsible: Department of Global Communications
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2025

560. The Department of Global Communications continues to work on raising funds in order to realize the digitization project, as the implementation of this recommendation is contingent upon the availability of funding.

561. In paragraph 392 of its report, the Board recommended that the Administration accelerate digitization of the audiovisual archives and also assess additional funding requirements for the project and make efforts to obtain such funds for completing the digitization of its audiovisual records.

Department responsible: Department of Global Communications
Status: Under implementation
Priority: High
Target date: Third quarter of 2021

562. Owing to the COVID-19 pandemic, the digitization of audiovisual content by an external vendor with preservation technologies had to be put on hold for two months, as the vendor's labs were closed. The process was resumed in mid-May 2020. The in-house digitization of audio discs have also been on hold since March 2020, owing to the lack of access to United Nations Headquarters. The team working on the project has been deployed to metadata management and quality assurance activities on content that can be accessed remotely. The team is also posting more items to the website of the United Nations Audiovisual Library.

563. In paragraph 398 of its report, the Board recommended that the Administration accelerate the uploading of born-digital parliamentary documents and publications in the United Nations Digital Library System for effective sharing of information with internal and external audiences.

Department responsible: Department of Global Communications
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2025

564. The Dag Hammarskjöld Library has developed a plan that sets out a timeline with tasks to implement this recommendation, for which the availability of funds remains crucial.

565. In paragraph 405 of its report, the Board recommended that the Administration (the Department of Global Communications and the Office of

Information and Communications Technology) formulate a time-bound action plan to assimilate or link to the digital contents of the six libraries that already had a local digital repository in place.

<i>Departments responsible:</i>	Department of Global Communications and Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2025

566. The Dag Hammarskjöld Library, in coordination and cooperation with the Office of Information and Communications Technology is working to develop a central repository in compliance with the Office's technology, architecture and information security standards. In that context, the Library is now uploading content from the library of the Economic and Social Commission for Asia and the Pacific into the central repository. The Office will conduct technical reviews and testing at appropriate points throughout the project.

567. In paragraph 421 of its report, the Board recommended that the Administration endeavour to widen the donor base, including by increasing the number of members in the Office for the Coordination of Humanitarian Affairs donor support group, to reduce vulnerability in mobilizing resources.

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

568. With the addition of Iceland as its most recent member, the Office for the Coordination of Humanitarian Affairs donor support group expanded its membership to 30. Meanwhile, during the first seven and half months of 2020, the Office received contributions from 52 different donors, not including United Nations agencies, private donations or observer and other regional entities. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

569. In paragraph 426 of its report, the Board recommended that the Administration continue to proactively advocate the increase of multi-year funding for more predictable financial resources and set targets for unearmarked funding for more focused efforts.

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

570. As at 15 July 2020, the Office for the Coordination of Humanitarian Affairs had in place 31 multi-year agreements, valued at \$103.7 million, for its extrabudgetary programme budget for 2020, reaching nearly the entirety of its multi-year funding for 2019. Unearmarked funding represented 47.6 per cent of total income, which also exceeded the amount of unearmarked funding in 2019. In addition, the Office for the Coordination of Humanitarian Affairs notes that the portion of its 2019 income that was intended to cover its extrabudgetary programme budget in fact exceeded its extrabudgetary programme requirements. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

571. In paragraph 436 of its report, the Board recommended that the Administration ensure that the operational modalities for the approval of projects were strictly adhered to and that deviations, if any, followed prescribed processes and were well documented.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

572. The implementation of the automation of operational modalities is ongoing and on track. The first phase of automation began on schedule, in March 2020. Projects funded by country-based pooled fund grants are automatically mapped to their operational modalities, and any deviation in project timelines can be waived only by the fund manager. The next enhancement of this automation feature is under development and is expected to be launched during the fourth quarter of 2020.

573. In paragraph 443 of its report, the Board recommended that sustained efforts be made to improve monitoring visits and financial spot checks to carry out important assurance and monitoring activities over the implementing partners.

<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

574. Monitoring and financial spot checks are important assurance tools with regard to the country-based pooled funds. The consistent implementation of monitoring activities in line with operational modalities has seen a steady increase over the past three years, as follows: 69 per cent in 2017; 79 per cent in 2018 and 85 per cent in 2019. Similarly, the prioritization of financial spot checks has also resulted in the following increases: 45 per cent in 2017, 64 per cent in 2018 and 74 per cent in 2019. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

575. In paragraph 453 of its report, the Board reiterated the recommendation that sustained efforts were needed to ensure timely receipt of financial and programmatic reports for effective monitoring of implementing partners.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

576. In accordance with operational modalities, partners are required to submit a final narrative report within two months of completion of the project. Owing to efforts by the Office for the Coordination of Humanitarian Affairs to ensure submission compliance, timelines have decreased steadily from 50 days in 2017 to 43 days in 2019. Similarly, financial report submission has decreased from 72 days in 2017 to 51 days in 2019 for the 12 country-based pooled funds that are fully administered and managed by the Office. In addition, the automated reminder for pending reports, developed in the grant management system, will support further follow-up by the Humanitarian Financing Units on delayed reports. The Office will also closely work with the United Nations Development Programme and the Multi-Partner Trust Fund Office to ensure the timeliness of reports for projects managed and administered by them.

577. In paragraph 467 of its report, the Board reiterated the recommendation that the Administration make sustained and time-bound efforts to clear the backlog of audits, follow up on the pending audit recommendations and take necessary action to ensure timely receipt of all pending refunds from implementing partners.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

578. Please refer to the Administration's comments relating to the recommendation in paragraph 618 of chapter II of the Board's report for the year ended 31 December 2019 ([A/75/5 \(Vol. I\)](#)) (see para. 227 above).

579. In paragraph 473 of its report, the Board recommended that the Administration monitor the interest earned on country-based pooled fund grants and ensure that such interest is accounted for and adjusted in accordance with the prescribed process.

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

580. The clearing of the audit backlog has resulted in significant progress being made on requests for refunds, including any interest earned by the partner. Refunds are being closely followed using the grant management system refund module, which also contains a refund alert system to notify partners of a refund due. Furthermore,

the Office for the Coordination of Humanitarian Affairs has made changes to the grant agreement, aimed at providing clearer policy instructions to its partners on how to administer any interest income.

581. In paragraph 480 of its report, the Board recommended the Administration prepare a definite plan with clear timelines for migration to Umoja Extension 2 functionalities to eliminate duplication of efforts and investments in software systems.

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

Status: Under implementation

Priority: High

Target date: First quarter of 2021

582. The bridge providing data exchange between the grant management system and Umoja is undergoing testing by the Umoja team and the relevant team within the Office for the Coordination of Humanitarian Affairs (see also para. 336 above).

583. In paragraph 481 of its report, the Board recommended that the Administration ensure timely updating of accurate and complete information in the grant management system and identify the requirements for inclusion in the ongoing exercise of Umoja Extension 2 to ensure that the new functionalities can cater to the requirements for the management of multi-partner pooled funds.

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

Status: Under implementation

Priority: Medium

Target date: First quarter of 2021

584. The data bridge between the grant management system and Umoja allows for the exchange of project proposal information and implementing partner disbursements. Further enhancement of the data bridge to allow financial expenditure updates and project closure would be explored by the Office for the Coordination of Humanitarian Affairs, in coordination with the Umoja team (see also para. 336 above).

585. In paragraph 487 of its report, the Board recommended that the Administration strengthen anti-fraud controls, particularly in offices where regular fraud had been noticed, and take timely and necessary administrative action for redressal.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: First quarter of 2021

586. The Administration is documenting its internal controls as part of the project on the statement of internal control.

587. In paragraph 567 of its report, the Board recommended that the Administration closely monitor and manage the remaining works to ensure completion of the flexible workspace project by 2020, within the estimated cost, and ensure overall effectiveness by addressing the issues noted in the post-occupancy evaluation report.

Department responsible: Department of Operational Support
Status: Under implementation
Priority: High
Target date: Second quarter of 2021

588. This recommendation is under implementation. The estimated total cost of the project remains unchanged from the amount of \$54,981,400 projected in the second progress report, issued in 2017. Of that total, \$43,957,660 was incurred during the period 2015–2019. The estimated cost to complete the project schedule for 2020 is \$11,023,740.

589. In paragraph 576 of its report, the Board recommended that the Administration focus efforts on avoiding delays in the implementation of the Africa Hall renovation project, particularly for activities on the critical path, to avoid risk of cost escalation.

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

590. As the contractor for the main renovation works defaulted, it was necessary to solicit new bids for the main works, resulting in a shift of the estimated substantial completion date to September 2023. Despite those delays, the Administration remains confident that, by employing additional risk mitigation measures and value engineering, the project costs will remain within the approved budget.

III. Capital Master Plan

591. In annex II to its report on the United Nations for the year ended 31 December 2019 (A/75/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation of its 15 extant recommendations on the capital master plan relating to prior financial periods. Of those 15 recommendations, 13 (87 per cent) had been fully implemented and 2 (13 per cent) were under implementation.

592. The overall status of implementation, as at December 2019, of the recommendations contained in the Board's reports on the Capital Master Plan for six past reporting periods is shown in table 5, reflecting an aggregate implementation rate of 81 per cent and an additional 14 per cent of recommendations closed by the Board or assessed as overtaken by events.

Table 5
Overall status of implementation of the recommendations of the Board of Auditors on the Capital Master Plan for prior periods, as at December 2019
 (Number of recommendations)

<i>Year/report No.</i>	<i>Fully implemented</i>	<i>Under implementation</i>	<i>Closed by the Board/ overtaken by events</i>	<i>Total</i>
2012/(A/68/5 (Vol. V))	6 (67%)	–	3 (33%)	9
2013/(A/69/5 (Vol. V))	3 (75%)	–	1 (25%)	4
2014/(A/70/5 (Vol. V))	3 (60%)	1 (20%)	1 (20%)	5
2015/(A/71/5 (Vol. V))	5 (100%)	–	–	5
2016/(A/72/5 (Vol. V))	6 (100%)	–	–	6
2017/(A/73/5 (Vol. V))	7 (88%)	1 (12%)	–	8
Total	30 (81%)	2 (5%)	5 (14%)	37

593. Table 6 summarizes the overall situation, as at August 2020, with respect to the two recommendations that were determined by the Board to be “under implementation” as at December 2019.

Table 6
Status of implementation of recommendations for prior periods considered not to have been fully implemented in annex II to the report of the Board of Auditors on the United Nations for the year ended 31 December 2019
 (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	2	–	2	1	1
Total	2	–	2	1	1

594. As indicated in table 6, of the two recommendations considered by the Board not to have been fully implemented as at August 2020, one is expected to be implemented by the end of 2022 and the other is of an ongoing nature.

Detailed information on implementation status

Report of the Board for the year ended 31 December 2014¹⁰

595. In paragraph 17 (d) of the summary of its report, the Board recommended that the Administration manage the capital master plan to successful completion by reporting the full amount of any savings arising from contract closure and introducing appropriate governance mechanisms to determine the use that could be made of such savings, including specific consideration of returning savings to Member States.

¹⁰ A/70/5 (Vol. V).

Department responsible: Department of Operational Support
Status: Under implementation
Priority: High
Target date: Ongoing

596. All construction work for all scopes of the capital master plan project has been completed. However, the contractual litigation is still in progress and any potential savings cannot be released until the conclusion of the litigation process.

Report of the Board for the year ended 31 December 2017¹¹

597. In paragraph 71 of its report, the Board recommended that the Administration examine the requirements of the 2010 Americans with Disabilities Act Standards for Accessible Design and take necessary steps on a progressive basis towards compliance with those standards to ensure accessibility to all individuals with disabilities.

Department responsible: Department of Operational Support
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2022

598. The Administration has established a phased three-year plan to implement the recommendations of the accessibility experts, which take into consideration the 2010 Standards for Accessible Design.

¹¹ A/73/5 (Vol. V).