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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 2020 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 2020 on the United Nations ([A/76/5 \(Vol. I\)](#), 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 submitted its recommendations to the Assembly, on measures taken or to be taken to implement those recommendations.

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

* [A/76/150](#).



I. Introduction

1. In paragraph 7 of its resolution [48/216 B](#), the General Assembly requested the Secretary-General to report to it on the measures that would be taken to implement the recommendations of the Board of Auditors at the same time as the reports of the Board were submitted to the Assembly. Accordingly, the present report is submitted in response to the recommendations of the Board contained in its report for the year ended 31 December 2020 on the United Nations ([A/76/5 \(Vol. I\)](#), 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 [75/242 A](#), in particular its paragraph 8, in which the Assembly reiterated its request to the Secretary-General to ensure full implementation of the recommendations of the Board and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions in a prompt and timely manner, to continue to hold programme managers accountable for the non-implementation of recommendations and to effectively address the root causes of the problems highlighted by the Board; its paragraph 9, in which the Assembly reiterated its request to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that were two or more years old; and its paragraph 10, in which the Assembly also reiterated its request to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board, as well as the priorities for their implementation and the office holders to be held accountable.

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

4. The Administration’s comments were provided on all the recommendations and most of them have been reflected in the Board’s report. In accordance with paragraph 9 of resolution [75/242 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 information and communications technology, the strategic heritage plan and the capital master plan.

5. Section II below contains the information requested by the General Assembly on the implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations. Section II.A provides information on the implementation of the recommendations contained in the Board’s report for the year ended 31 December 2020 ([A/76/5 \(Vol. I\)](#), chap. II) and section II.B provides information on the implementation of the recommendations contained in the Board’s reports for prior financial periods that the Board considered not to have been fully implemented.

6. Sections III, IV and V provide information on the implementation of the prior periods recommendations that the Board considered not to have been fully implemented relating to information and communications technology, the strategic heritage plan and 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 2020¹

Overview

7. Tables 1 and 2 summarize the status of implementation of recommendations as of August 2021.

8. Table 1 summarizes the status of the 53 main recommendations of the Board, of which closure of 11 has been requested and 42 are under implementation. Of the 42 main recommendations that are under implementation, 17 are scheduled to be implemented in 2021, 21 in 2022, 2 in 2023 and 2 are of an ongoing nature.

Table 1
Status of implementation of main recommendations

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Department of Economic and Social Affairs	2	–	–	2	2	–
Department of Management Strategy, Policy and Compliance	13	1	–	12	12	–
Department of Operational Support	2	–	–	2	2	–
Department of Political and Peacebuilding Affairs	6	1	–	5	3	2
Development Coordination Office	4	–	–	4	4	–
Office for the Coordination of Humanitarian Affairs	4	1	–	3	3	–
Office of Information and Communications Technology	1	–	–	1	1	–
United Nations Office at Geneva	6	5	–	1	1	–
United Nations Office for Partnerships	6	1	–	5	5	–
Multiple departments	9	2	–	7	7	–
Total	53	11	–	42	40	2

9. Table 2 summarizes the status of all 137 recommendations of the Board, of which the closure of 25 has been requested and 112 are under implementation. Of the 112 recommendations that are under implementation, 52 are scheduled to be implemented in 2021, 50 in 2022, 6 in 2023, and 4 are of an ongoing nature.

¹ A/76/5 (Vol. I), chap. II.

Table 2
Status of implementation of all recommendations

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Department of Economic and Social Affairs	4	–	–	4	4	–
Department of Management Strategy, Policy and Compliance	26	3	–	23	23	–
Department of Operational Support	4	2	–	2	2	–
Department of Political and Peacebuilding Affairs	17	2	–	15	12	3
Development Coordination Office	15	2	–	13	13	–
Office for the Coordination of Humanitarian Affairs	10	2	–	8	7	1
Office of Information and Communications Technology	5	–	–	5	5	–
United Nations Assistance Mission in Afghanistan	1	1	–	–	–	–
United Nations Office at Geneva	10	5	–	5	5	–
United Nations Office for Partnerships	8	1	–	7	7	–
United Nations Office at Vienna	1	1	–	–	–	–
United Nations Assistance Mission in Somalia	2	1	–	1	1	–
Multiple Departments	34	5	–	29	29	–
Total	137	25	–	112	108	4

Detailed information on implementation status

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

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

11. A quarterly report to aid in reviewing the activities of the cost-recovery fund (10RCR) has been created. In addition, a thorough review of year-end activities will be conducted before issuing allocations for the new year.

12. In paragraph 35 of its report, the Board recommended that the Administration cooperate closely with the Umoja team to ensure the elimination rules that have already been set up in the Business Planning and Consolidation module are duly improved to reduce manual adjustments.

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

13. The automation of segment reporting for the operations of the United Nations as reported in volume I was implemented for the 2020 reporting. The Administration plans to implement the automation of the Business Planning and Consolidation elimination rules by the end of 2021.

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

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

15. The Administration is working on a solution to enhance the integration of the Business Planning and Consolidation module with other modules of Umoja by the end of 2021.

16. In paragraph 43 of its report, the Board recommended that the Administration ensure that heads of entities review their internal controls and existing agreements with implementing partners, including appropriate time limits, and strengthen supervision and guidance regarding projects past due for financial closure, including timely refunds.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

17. The Office of Programme Planning, Finance and Budget will coordinate with head of departments to review existing agreements with implementing partners and to assess the impact of revising the current agreement on reporting timelines and the refund of unspent funds, in cooperation with the Office of Legal Affairs, where applicable. The Office of Programme Planning, Finance and Budget will also continue to monitor and follow up with each department with regard to the financial closure of all operationally closed projects in line with the signed agreements and emphasize

that each department follow up with implementing partners on the timely submission of final reports and refunds, including accrued interest.

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

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

19. The Administration will streamline existing funding policies in order to minimize future revisions and take into consideration the long-term effects of any proposed changes. The process is on track for implementation by the end of 2021.

20. In paragraph 62 of its report, the Board reiterated its recommendation that the Administration issue guidance on the creation and usage of fund commitments.

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

21. The Office of Programme Planning, Finance and Budget is drafting guidance on the usage of fund commitments. The guidance is expected to be shared with stakeholders for comments in the third quarter of 2021, after which it will be finalized in the fourth quarter of 2021.

22. In paragraph 63 of its report, the Board recommended that the Administration continue to centrally monitor and regularly review the fund commitments with the entities concerned and ensure that they are administered pursuant to the Financial Regulations and Rules of the United Nations, including maintaining proper supporting documentation.

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

23. The Office of Programme Planning, Finance and Budget continues to work closely with the Secretariat entities concerned in the utilization of the fund commitments.

24. In paragraph 68 of its report, the Board recommended that the Administration intensify efforts to coordinate with programme budget entities to sufficiently disclose all the posts and financial resources required, including both regular budget and extrabudgetary resources, in the budget documents to allow for enhanced oversight, transparency and accountability.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2022

25. In the context of the proposed programme budget for 2022, additional information was provided to the legislative bodies to enable a holistic and comprehensive view of the post and non-post resource requirements for each subprogramme. This information is also accompanied by explanatory narratives that elaborate on the functions and activities to be funded by extrabudgetary resources and that demonstrate alignment with the policies, aims and activities of the Organization, in accordance with paragraph 14 of General Assembly resolution [75/252](#).

26. In paragraph 73 of its report, the Board recommended that the Administration intensify its efforts to coordinate with programme budget entities to set performance indicators for quantifiable and non-quantifiable deliverables, wherever possible, in preparation of the programme budget, in accordance with the results-based budgeting framework.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Target date: Not applicable

27. In the context of the proposed programme budget for 2022, the quantification of deliverables was introduced for substantive and enabling deliverables, where practical, in line with General Assembly resolution [75/243](#). The Committee for Programme and Coordination, in the context of its review of the proposed programme budget for 2022, did not reiterate its recommendation to provide additional quantification for deliverables. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

28. In paragraph 78 of its report, the Board recommended that the Administration ensure that UNAMA justify in full its budget redeployments by duly considering and adhering to the requirements relating to vehicle and laptop holdings in the Standard Cost and Ratio Manual.

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

29. The United Nations Assistance Mission in Afghanistan (UNAMA) notes that all redeployments of funds are reviewed and discussed between the Mission's Technical Unit and the Budget and Finance Unit, with the justification submitted to UNAMA management for approval within the delegation of authority. In the fourth quarter of 2020, funding was utilized to replace items that were already well beyond their life expectancy. With regard to the higher ratio for vehicle holdings, this is due in part to additional vehicles required as escorts in convoys, reserve vehicles required for evacuations and vehicles beyond their life expectancy that were awaiting disposal. For laptop holdings, additional laptops are required in the training rooms for support to the Department of Safety and Security and in the security radio room and information technology control room. Old laptops are being written off and replaced with the newly acquired ones. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

30. In paragraph 79 of its report, the Board also recommended that the Administration continue to closely and centrally monitor the regular budget redeployments of various entities, when warranted exceptionally.

<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 2022

31. The Office of Programme Planning, Finance and Budget will continue to monitor regular budget redeployments, when warranted exceptionally, and will provide additional guidance to programme managers in various entities who have delegated authority to perform these redeployments.

32. In paragraph 83 of its report, the Board recommended that the Administration enhance the justification of material variances between expenditure and appropriation in the context of the financial performance report and the financial statements, in particular in situations of higher expenditure under consultants and experts.

<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

33. Explanations of any material variances, in particular for consultants and experts, will be enhanced, starting with the financial performance report and the financial statements for 2021.

34. In paragraph 84 of its report, the Board also recommended that the Administration request entities to enhance monitoring of the expenditure under consultants and experts and to keep it to a minimum in accordance with the request of the General Assembly.

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

35. In the budget guidance from the Controller to the heads of entities, programme managers were alerted to the request from the General Assembly and encouraged to keep provisions for consultants to a minimum. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

36. In paragraph 89 of its report, the Board recommended that the Administration disclose information on the performance of post resources from extrabudgetary resources in order to improve its transparency.

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: High
Target date: Second quarter of 2022

37. In addition to the information on posts for the current period and the budget period, the Administration will include information relating to actual extrabudgetary posts utilized in the most recently completed budget period, starting with the proposed programme budget for 2023.

38. In paragraph 90 of its report, the Board also recommended that the Administration intensify efforts to review more strictly estimated extrabudgetary posts in the proposed programme budget to ensure, to the extent possible, the accuracy of the estimated budget funded through extrabudgetary resources.

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: High
Target date: Second quarter of 2022

39. Additional information will be provided to entities, in the context of the budget guidance on the proposed programme budget for 2023, to contribute to more accurate estimates of post and non-post resource requirements funded by extrabudgetary resources.

40. **In paragraph 99 of its report, the Board recommended that the Administration regularly review the actual usage of each account, identify those accounts that do not need to be retained and carry out the cleaning or consolidation necessary to better achieve administrative objectives and reduce management costs.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Second quarter of 2022

41. The Administration is reviewing all bank accounts and will close inactive accounts that are not being utilized.

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

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

Status: Closure requested

Priority: Medium

Target date: Not applicable

43. The Administration has improved the cash management procedure so that the cash balances at the banks are kept at the balances necessary to support the Organization’s operations. The cashier business roles have been redesigned to support the cash management operation procedure. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

44. **In paragraph 115 of its report, the Board recommended that the Administration conduct a comprehensive analysis of the funds participating in the main pool in order to identify the funds associated with long-term liabilities and develop a tailored investment strategy and guidelines for them.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Second quarter of 2022

45. Steps have been taken towards establishing a separate pool for after-service health insurance extrabudgetary reserves. Work is being done on an asset allocation study for these funds.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

47. The review and any necessary updates of the investment guidelines will be undertaken.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2022

49. A solicitation exercise for custody services will be undertaken by the Office of Programme Planning, Finance and Budget in conjunction with the Procurement Division.

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

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

51. The Administration is working on an analysis of the resources needed to complete the implementation of this recommendation.

52. **In paragraph 140 of its report, the Board recommended that the Administration, in coordination with the third-party administrators, investigate gender or age-related mismatches in medical diagnoses on a case-by-case basis, identify the reasons for such mismatches and take corrective action, where appropriate.**

<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

53. The Administration will further investigate the 18 cases relating to gender mismatches and the 9 cases with age-related mismatches and take action, as needed.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Third quarter of 2022

55. The Administration will assess the Medical Insurance Plan and take the action necessary to ensure its sustainability.

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

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance; United Nations Assistance Mission in Afghanistan; United Nations Truce Supervision Organization; Office for the Coordination of Humanitarian Affairs; and Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	First quarter of 2022

57. The Administration remains cognizant of the fact that idle assets do exist and are needed where delays in the procurement process exist. The Office of Programme Planning, Finance and Budget is working closely with the relevant Secretariat entities to review and understand the reasons for the idle assets identified during the audit and to implement corrective action using the best operational options.

58. For UNAMA, some of the idle assets identified during the audit, the write-off and disposal process has already been completed. For the remaining assets, UNAMA

will go through the review process and, if these assets are no longer required for future operations, the Mission will initiate the write-off process.

59. In paragraph 163 of its report, the Board recommended that the Administration review the listed records and capitalize these items, where necessary, in accordance with the United Nations Policy Framework for International Public Sector Accounting Standards.

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

60. The Office of Programme Planning, Finance and Budget is working closely with the relevant Secretariat entities regarding cases in which the non-capitalization of assets was noted to review and understand the reasons for the non-capitalization. The Office will support the review process and will follow up on the implementation of corrective action to ensure that the recommendation is implemented by the target date.

61. In paragraph 168 of its report, the Board recommended that the Administration write off the unserviceability assets from the book before closing the accounts at each year end in order to ensure the accuracy of the financial statements.

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

62. The Office of Programme Planning, Finance and Budget continues to support entities in their review processes for the identification of unserviceable property that may require write-off and to detect impairments through the identification of data inconsistencies that require corrective action for the generation of the financial statements. The Office will support the review process and follow up with the entities on the implementation of corrective action to ensure that the recommendation is closed in line with the set target.

63. In paragraph 173 of its report, the Board recommended that the Administration formulate and introduce guidelines to re-evaluate the status of fully depreciated assets before writing back 10 per cent of accumulated depreciations, to ensure compliance with the IPSAS requirement.

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

64. The Office of Programme Planning, Finance and Budget has updated the guidance provided to entities at year end to re-evaluate the status of fully depreciated assets prior to the writing back of the 10 per cent of accumulated depreciation. The Office will perform a global review of responses submitted by entities to ensure the accuracy of their calculations.

65. In paragraph 178 of its report, the Board recommended that the Administration formulate and issue a warehouse management guideline for United Nations Headquarters and other non-peacekeeping operations and urge all entities to implement the requirements and make unified rectifications accordingly.

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

66. The Office of Programme Planning, Finance and Budget is committed to ensuring that all guidance provided is unified for all the operational parameters that exist at the United Nations Secretariat. The guidance in the current field manual focuses on the centralized warehouse management of field missions that, at the time of development, did not include warehouse operations of United Nations Headquarters and other non-field entities. The next review of the manual will incorporate warehouse management at Headquarters and other entities as reported in volume I, to ensure that all areas are included.

67. In paragraph 230 of its report, the Board recommended that the Administration integrate a “response risk register” into future monthly risk management reports.

Department responsible: United Nations Office at Geneva

Status: Closure requested

Priority: High

Target date: Not applicable

68. The “response risk register” was incorporated as appendix C into the monthly risk report for October 2020 and the coronavirus disease (COVID-19) risk register was incorporated as appendix E into the monthly risk report for November 2020. Those two items will continue to be part of the monthly risk reports and will also be reflected in the quarterly risk report. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

69. In paragraph 231 of its report, the Board also recommended that the Administration standardize the presentation of COVID-19 risks in risk registers in quarterly and monthly risk management reports.

Department responsible: United Nations Office at Geneva
Status: Closure requested
Priority: High
Target date: Not applicable

70. The Administration has incorporated COVID-19-related risks into the main risk register. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

71. In paragraph 235 of its report, the Board recommended that the Administration correct the anomalies in the risk database and keep it correct and up to date.

Department responsible: United Nations Office at Geneva
Status: Closure requested
Priority: High
Target date: Not applicable

72. The anomalies identified by the Board have been corrected. In addition, the reporting of data has been reviewed to ensure consistency between reports and to aid comprehension by the recipients. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

73. In paragraph 236 of its report, the Board also recommended that the Administration fill in all data fields when a risk has been taken up in the risk register.

Department responsible: United Nations Office at Geneva
Status: Closure requested
Priority: High
Target date: Not applicable

74. In order to address this recommendation, the risk database has been reviewed to remove unnecessary fields in order to simplify input and reduce the duplication of data. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

75. In paragraph 258 of its report, the Board recommended that the Administration review the entries and invoices charged to “other capitalizable costs” (AA-000018.10) and, to the extent possible, assign these directly to the specific buildings.

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

76. The allocation of the other capitalizable costs to specific buildings had already started once the audit commenced. The review of historic entries and invoices against the work breakdown structure elements and the redistribution of remaining disbursements will be completed by the end of the year and upon the reception of the new permanent building.

77. In paragraph 259 of its report, the Board also recommended that the Administration allocate the remaining capitalized costs by applying an appropriate percentage rate to the different buildings.

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

78. The Administration has developed an allocation methodology for the costs that are not directly attributable. This methodology has been shared with the Board and was incorporated into Secretariat-wide guidance on the allocation of capitalizable costs across several buildings. This methodology is already applied, and future costs will be committed against individual buildings directly to ensure an accurate allocation of expenditure.

79. In paragraph 260 of its report, the Board recommended that the Administration extend the project structure and include costs for the programme management firm, the independent risk management firm and the technical support service firm in the building-specific “other capitalizable costs”.

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

80. The Administration has created new work breakdown structure elements under each individual building in the project structure for the programme management firm, the independent risk management firm and the technical support service firm. These new building-specific work breakdown structure elements are actively used to record expenditure at the building level.

81. In paragraph 261 of its report, the Board recommended that the Administration allocate remaining costs charged to “other capitalizable costs” (AA-000018.10) to the different buildings on a yearly basis.

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

82. This recommendation will be implemented during the closing of the 2021 accounts.

83. **In paragraph 262 of its report, the Board recommended that the Administration formalize coordination with the United Nations Secretariat, in particular the global asset management policy service and document communication on accounting decisions or advice.**

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 2021

84. The United Nations Office at Geneva notes that effective and regular coordination with the United Nations Secretariat has taken place and remains ongoing. Moreover, the Office has formulated a methodology, which has been shared with the United Nations Headquarters and was incorporated into a Secretariat-wide guidance on the allocation of capitalizable costs across several buildings.

85. **In paragraph 274 of its report, the Board also recommended that the Administration allocate 829,194 Swiss francs recorded under the new permanent building H as an asset under construction to the building E car park asset (final asset) and begin the depreciation as from the completion date in January 2019.**

Department responsible: United Nations Office at Geneva

Status: Closure requested

Priority: High

Target date: Not applicable

86. This recommendation was implemented with the recording of 829,194 Swiss francs to the building E car park asset in the 2020 accounts. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

87. **In paragraph 275 of its report, for assets that become available for use in the future (e.g., the new permanent building H), the Board recommended that the Administration review the directly attributable costs (labour, material and overhead) within the project that are to be split across different assets. Doing so would ensure that an asset moves from under construction status to final when the asset is substantially complete, accepted and available for use, thereby also taking into account the United Nations Policy Framework for International Public Sector Accounting Standards.**

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

88. The Administration will ensure that the mix of work performed on different buildings can be segregated clearly by building in order to ensure a correct capitalization value and accurate timing to start the depreciation process.

89. **In paragraph 282 of its report, the Board recommended that the Administration reverify project expenditure, analyse the nature and amount of each expenditure settlement in detail and re-evaluate whether it meets the capitalization criteria to ensure that the project expenditure is accurately capitalized in the financial statements.**

Department responsible: Department of Operational Support
Status: Under implementation
Priority: High
Target date: First quarter of 2022

90. The Board verified the project cost of \$35.18 million, included as assets under construction, arising from the period 2017–2020. The Administration had therefore requested that the scope of the recommendation be limited to the records from the 2015–2016 period and is in the process of reviewing all purchase orders from that period, including those that are in the archives of the legacy system preceding Umoja. The Administration will verify the total capitalizable value for the project on the basis of the review of the early stages of the project, the asset under construction records from 2017 and the closeout activities.

91. **In paragraph 286 of its report, the Board recommended that the Administration determine the usage of ICT equipment as soon as possible to avoid obsolescence and waste resulting from its non-use.**

Department responsible: Office of Information and Communications Technology
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

92. In collaboration with the Department of Operational Support, the Office of Information and Communications Technology will ensure the timely deployment of information and communications technology (ICT) equipment earmarked for the flexible workplace project.

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

Department responsible: United Nations Office for Partnerships
Status: Under implementation
Priority: High
Target date: Third quarter of 2022

94. The Administration is concerned about the significant decline in United Nations Foundation contributions to the United Nations through the United Nations Fund for International Partnerships (UNFIP). The Administration will continue to work,

through the joint coordination committee and the UNFIP Advisory Board, to urge the Foundation to contribute more of its resources directly to the United Nations, in support of its activities.

95. In paragraph 298 of its report, the Board also recommended that the Administration coordinate with the United Nations Foundation to disclose more information on its programmatic initiatives in support of United Nations causes through the joint coordination committee, in order to provide further assurances that such activities are aligned to and support United Nations priorities and the Sustainable Development Goals.

Department responsible: United Nations Office for Partnerships
Status: Under implementation
Priority: High
Target date: Third quarter of 2022

96. The Administration notes that it has no authority over how the United Nations Foundation budgets its finances. The Administration will, however, coordinate with the Foundation to agree on what additional information the Foundation can reasonably provide through the joint coordination committee with respect to its own programmatic initiatives in support of United Nations causes. The intent is to provide further assurances that such activities are aligned to and support United Nations priorities and the Sustainable Development Goals. The United Nations and the Foundation are obligated under their relationship agreement to ensure that any new programmes, campaigns and initiatives proposed by the Foundation are duly considered in consultation with the committee to ensure that they are aligned with United Nations priorities, among other considerations.

97. In paragraph 306 of its report, the Board recommended that the Administration request the United Nations Foundation to report, in a timely manner, on all donations from Member States in accordance with the agreed framework.

Department responsible: United Nations Office for Partnerships
Status: Under implementation
Priority: High
Target date: Third quarter of 2022

98. The Administration will coordinate with the United Nations Foundation to ensure that it reports on the acceptance of donations from Member States in accordance with the agreed framework, as provided for in the revised and restated relationship agreement between the United Nations and the Foundation.

99. In paragraph 307 of its report, the Board also recommended that the Administration coordinate with the United Nations Foundation to ensure that the Foundation provides more detailed budget information through the joint coordination committee, according to the standardized template for reporting on the Foundation's initiatives.

Department responsible: United Nations Office for Partnerships
Status: Under implementation
Priority: High
Target date: Third quarter of 2022

100. The United Nations has no role, influence or authority over how the United Nations Foundation budgets its financial resources for its programmes. However, the Administration will discuss with the Foundation the possibility of providing more detailed budget information through the joint coordination committee based on the standardized template for reporting on its initiatives.

101. In paragraph 313 of its report, the Board recommended that the Administration coordinate with the United Nations Foundation to periodically provide further detailed information regarding its fundraising activities in accordance with the relationship agreement and to ensure efficient utilization of the funds.

Department responsible: United Nations Office for Partnerships
Status: Under implementation
Priority: Medium
Target date: Third quarter of 2022

102. The Administration will coordinate with the United Nations Foundation to provide more detailed information through the joint coordination committee with respect to the sources and levels of the donor contributions that the Foundation receives to support its programmatic initiatives. The United Nations has no intention of interfering with the fundraising activities of the Foundation as an independent legal entity. The Foundation assumes sole responsibility for ensuring that the contributions that it receives from its donors are utilized in a manner consistent with its mission to support the United Nations and its causes. The solicitation and use of donor funds by the Foundation are also subject to national and local laws and regulations applicable to the Foundation.

103. In paragraph 321 of its report, the Board recommended that the Administration coordinate with the United Nations Foundation to determine how the parties to the relationship agreement can coordinate on the Foundation's reserve policy, including by defining an appropriate level of the reserve and how the reserve is set aside and used.

Department responsible: United Nations Office for Partnerships
Status: Closure requested
Priority: High
Target date: Not applicable

104. The Administration noted that the United Nations has no authority over the United Nations Foundation's reserve fund. There are also no provisions in the revised and restated relationship agreement between the United Nations and the Foundation that would provide the United Nations with any rights over the level or use of the Foundation's reserve fund. The Foundation's reserve fund, its maintenance and the

levels at which it must be maintained are the exclusive subjects of non-profit governance under national and local laws and regulations applicable to the Foundation. The Foundation's reserve fund was established by the Foundation's Board of Directors to support the Foundation's own legal obligations under law. The Administration requests the closure of this recommendation by the Board.

105. In paragraph 328 of its report, the Board recommended that the Administration coordinate with the United Nations Foundation to determine how the parties to the relationship agreement can coordinate the Foundation's investment policy to ensure that funds are used more efficiently for United Nations causes.

Department responsible: United Nations Office for Partnerships
Status: Under implementation
Priority: Medium
Target date: Third quarter of 2022

106. The Administration will coordinate with the United Nations Foundation to be kept informed of the latter's investment policy on the understanding that the United Nations has no ownership interest in the Foundation, no role in its governance and no authority to oversee how the Foundation should invest or utilize its funds.

107. In paragraph 335 of its report, the Board recommended that the Administration coordinate with the United Nations Foundation to determine how the parties to the relationship agreement can coordinate regarding the high administrative expenses of the Foundation to ensure that funds are used more efficiently for the United Nations causes.

Department responsible: United Nations Office for Partnerships
Status: Under implementation
Priority: High
Target date: Third quarter of 2022

108. The Administration will discuss and coordinate with the United Nations Foundation on the level of its administrative expenses. However, the Administration reiterates that the United Nations has no authority to ensure that the funds of the Foundation, as an independent legal entity, are used more efficiently to support United Nations causes.

109. In paragraph 342 of its report, the Board recommended that the Administration launch the expanded set of key performance indicators in a timely manner and ensure that they cover all risks identified by the policy owners in the exercise of delegated authority in their different functional areas.

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

110. The Administration has completed the review of the key performance indicators and proposed additional ones to the existing set of 16, and has received the endorsement of several policy owners. The expanded set of key performance indicators will address the risks identified by policy owners, notably: (a) the risk of the incorrect utilization of fund commitments, (b) the lack of segregation of procurement duties, (c) the overuse of informal methods of solicitation; and (d) the risks of delays in the different steps of the recruitment process.

111. In paragraph 347 of its report, the Board recommended that the Administration take measures to further improve the indicators in the senior managers' compacts and consider the alignment of the compacts' key performance indicators with the delegation of authority key performance indicators, so as to strengthen the effectiveness of senior managers' compacts as instruments of accountability.

Departments responsible: Executive Office of the Secretary-General and Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: First quarter of 2022

112. The Administration is considering this recommendation as part of an exercise to revisit the format of the senior managers' compacts for 2022, noting that the exercise of delegation of authority is monitored and recorded through other means and is one aspect considered during the assessment of senior managers' performance.

113. In paragraph 351 of its report, the Board recommended that the Administration take measures to ensure that the senior managers' compacts are duly signed in a timely manner for their proper functioning as a performance management tool.

Departments responsible: Executive Office of the Secretary-General and Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: First quarter of 2022

114. The Administration is taking measures to improve the timeliness of senior managers' compacts, noting that time is needed to finalize the compacts, improve texts and clarify expectations. In addition, where senior managers are new, more time is needed for them to become familiar with their functions before a compact can be completed.

115. In paragraph 355 of its report, the Board recommended that the Administration consider the development of a proper accountability mechanism for heads of entities at the D-2 level or below, so as to ensure the proper chain of command and hold them accountable.

<i>Departments responsible:</i>	Executive Office of the Secretary-General and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

116. The Administration notes that accountability mechanisms for heads of entities at the D-2 level or below already exist. The Administration is reviewing the application of existing accountability mechanisms for heads of entities at the D-2 level or below, focusing on two connected but distinct areas:

(a) With regard to accountability for individual performance, the primary mechanism for heads of entities at the D-2 level or below is the Performance Management and Development System in line with ST/AI/2010/5. The chain of command in the performance management system is guaranteed through the Secretary-General's representatives in the form of the first and second reporting officers. The Administration is developing a comprehensive list of the first and second reporting officers for the heads of entities at the D-2 level or below;

(b) With regard to accountability over the administration of resources, the primary mechanism is the accountability framework for monitoring the exercise of delegated decision-making authority. All heads of entities, regardless of their level, acknowledge the framework when accepting a delegation of decision-making authority from the Secretary-General. The monitoring framework "enable(s) the Department of Management Strategy, Policy and Compliance to monitor how heads of entities are exercising their delegated authorities and provide assurance to the Secretary-General that delegations are being appropriately managed". If there is evidence that they are not being appropriately managed, "the Secretary-General has the discretion at any time to [...] suspend, amend or withdraw the delegated authorities" (ST/SGB/2019/2, sect. 2.7). The enhancements to monitoring arrangements are in progress.

117. In paragraph 362 of its report, the Board recommended that the Administration provide measurable benchmarks to match the objectives and offer clear guidance to entities in the use of the assessment results of key performance indicator 6.

<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

118. The Business Transformation and Accountability Division has proposed, as part of the expanded set of key performance indicators, to revise key performance indicator 6 on human resources exceptions to include specific measurements and targets, in order to help entities to assess their performance in terms of timely reporting and in terms of the compliance exercise of the human resources exception authority.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: First quarter of 2022

120. The Business Transformation and Accountability Division in the Department of Management Strategy, Policy and Compliance provides a detailed analysis of the reporting compliance in its annual deep-dive review. The Division has also reiterated, as key message to entities, that they are expected to continue to reinforce their reporting efforts and to ensure that the exceptions granted comply with General Assembly resolutions and the applicable policy framework and are reported comprehensively and on time. The Division has also enhanced the exceptions log to capture and track cases where exceptions are approved by entities outside the scope of delegated authority, to increase the comprehensiveness of the monitoring on exceptions in the area of human resources.

121. In addition to the annual deep-dive review, in 2021, the Business Transformation and Accountability Division began to introduce an ongoing review and monitoring throughout the year to bring exceptions or inconsistencies identified to the attention of the entities for either rectification or reporting in the exceptions log. This review was introduced in order to enable entities to take corrective action in a timely manner, to the extent possible, and strengthen overall performance. The Division completed the review for the first quarter of 2021, and the review for the second quarter of 2021 is in progress. In the first quarter of 2021, the Division tracked the cases identified and status of the feedback received from entities. A number of cases have already been rectified in Umoja as a result of the review. The Division will send out reminders to entities whose responses were not as expected.

122. In paragraph 369, the Board recommended that the Administration consider expanding the scope of key performance indicator 4 to include all mandatory training courses and request all entities to ensure that all the mandatory courses are completed as requested in a timely manner.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: First quarter of 2022

123. The Business Transformation and Accountability Division has proposed, as part of the expanded set of key performance indicators, revising key performance indicator 4 on mandatory training so that it includes all applicable universal mandatory training courses available online.

124. In paragraph 373 of its report, the Board recommended that the Administration ensure that a phased plan is developed for the issuance of the

guidance to operationalize the delegation of authority and closely track the progress thereof.

<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 2022

125. The Department of Management Strategy, Policy and Compliance and the Department of Operational Support will continue their extensive collaboration to facilitate the issuance of the guidance identified to operationalize the delegation of authority and track the progress thereof closely. The two Departments will also coordinate on the prioritization of future guidance required, which is to be issued in a timely manner.

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

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance; Enterprise Resource Planning Solution Division; and Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2022

127. In order to address this recommendation, the Administration will proceed as follows:

(a) In the short term, the goal will be to find alternative solutions, such as further instructing entities to ensure that they indicate the temporary job opening numbers in the remarks of the personnel action. The Administration and the United Nations Joint Staff Pension Fund agreed that the Pension Fund would create a dedicated email account that the Business Transformation and Accountability Division would use on a regular basis to request that the Pension Fund confirm whether the identified staff members/consultants or individual contractors were in receipt of a pension benefit;

(b) In the long term, the goal will be to improve the linkages among information systems to enable automated comparisons, in order to support monitoring and to explore the possibility of enhancing Inspira to facilitate the automated verifications for temporary job opening situations. Should other enhancements be identified as required in Umoja or Inspira, they will also be brought to the attention of the relevant Boards as part of the approach to continuous improvements. With regard to the automatic verifications against Pension Fund data on current retirees, the Administration would like to underline that the Secretariat is not in a position to impose such a change to the Pension Fund system.

128. In paragraph 386 of its report, the Board recommended that the Administration ensure that a more robust communication strategy is in place to bring the decisions and action points of the Management Client Board to the attention of all the heads of entities represented on the Management Client Board.

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

Status: Under implementation

Priority: Medium

Target date: Third quarter of 2021

129. All heads of entities, chiefs of mission support, directors of mission support and heads of administration have been granted access to the Management Client Board's SharePoint site. In addition, as from July 2021, the Administration has circulated the decisions and action points to heads of entities for their attention and invited them to contact their representatives in the Management Client Board with respect to any items of interest. The Administration looks forward to providing the Board of Auditors with evidence of implementation during the forthcoming interim audit.

130. In paragraph 387 of its report, the Board also recommended that the Administration follow up on the results of the survey to ensure that the deficiencies and shortcomings revealed in the survey are properly tracked and addressed, as appropriate, to improve the delivery of the envisaged benefits of the reform.

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

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2022

131. The Administration has analysed the results of the survey and, as next steps, it:

- (a) Is categorizing the comments under general themes;
- (b) Will prioritize the issues raised and action to be taken on the basis of impact versus ease of implementation in order to provide an action plan to the Management Client Board for its consideration and approval at the next meeting of the Board, in September 2021;
- (c) Will incorporate the action to be taken into the workplans of the functional areas concerned;
- (d) Will track the action taken and report back to clients through the Management Client Board.

132. In paragraph 393 of its report, the Board recommended that the Administration formulate a specific plan to include the resident coordinators in the accountability indicator monitoring tool, to the extent possible, based on data available in Umoja and Inspira.

<i>Departments responsible:</i>	Development Coordination Office and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

133. The Department of Management Strategy, Policy and Compliance and the Development Coordination Office have agreed to the following specific plan:

- (a) Determine the Umoja and Inspira criteria to identify staff in the resident coordinator offices in June 2021;
- (b) Include the resident coordinator offices in human resources-related key performance indicators beginning with the report for the second quarter of 2021;
- (c) Determine Umoja criteria for travel-related key performance indicators for the resident coordinator offices in August and September 2021;
- (d) Include the resident coordinator offices in travel-related key performance indicators beginning with the report for the third quarter of 2021;
- (e) Determine Umoja criteria of key performance indicators for the rest of the functional areas for the resident coordinator offices in November and December 2021;
- (f) Include the resident coordinator offices in key performance indicators for other functional areas beginning with the quarterly reports for 2022.

134. In paragraph 400 of its report, the Board recommended that the Administration ensure that the Management Client Board continues to prioritize the development of policies in the Organization and reviews the progression of such work on a regular basis, with the aim of expediting their promulgation.

<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>	Third quarter of 2022

135. The implementation of this recommendation is ongoing, with a completion target of the third quarter of 2022.

136. In paragraph 405 of its report, the Board reiterated its recommendation 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.

<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

137. The Administration has submitted to the Board evidence of the new tools introduced that will assist entities in meeting the 120-day target. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

138. In paragraph 406 of its report, the Board recommended that the Administration ensure that the accountability indicator monitoring tool will be enhanced to expand the scope of key performance indicator 3 to cover Field Service categories and Professional and above categories up to D-1.

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

Status: Under implementation

Priority: Medium

Target date: First quarter of 2022

139. The Administration has proposed, as part of the expanded set of key performance indicators, to revise key performance indicator 3 on the recruitment process to cover Field Service categories and Professional and above categories up to D-1.

140. The Department of Operational Support is partnering with the Department of Management Strategy, Policy and Compliance with regard to implementing improvements in the management dashboards to facilitate the monitoring of the recruitment process. The scope of positions covered under the recommendation is included in the business requirements that are under discussion between both Departments.

141. In paragraph 413 of its report, the Board recommended that the Administration further clarify the conditions of and criteria for roster-based recruitments and ensure that all candidates are duly notified.

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

Status: Closure requested

Priority: High

Target date: Not applicable

142. When a job opening is filled from the roster and the selection is made before the posting deadline, the job opening is flagged clearly in Inspira as “Filled from roster” and applications will no longer be accepted. As soon as the candidate is selected, notification is sent to all applicants. The feature already exists in the Inspira talent management system and is the standard operating procedure. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

<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 2022

144. The Department of Management Strategy, Policy and Compliance and the Department of Operational Support are collaborating on a way forward to establish a more robust roster management system, which will require: (a) a thorough analysis of the existing roster; (b) changes in the existing policy framework; and (c) consideration of priorities for achieving equitable representation and gender parity. In addition, a review of job networks, job families and job codes will be required. The full implementation of this recommendation will be subject to the availability of resources.

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

<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

146. The Administration wishes to note that guidance is provided in the Geographical Diversity Strategy. Entities can gain access to information on geographical representation through the management dashboard for monitoring purposes. In addition, the Office of Human Resources has developed and provided entities with a diversity toolkit for recruitment or reassignment, which offers detailed guidance and checklists for each stage of the recruitment process, to improve equitable geographical representation. As part of the Strategy, the Under-Secretary-General for Management Strategy, Policy and Compliance meets with each head of entity to highlight the importance of equitable geographical representation and gender parity imperatives and to discuss the entity's action plan, possible scenarios and outcomes, and the way forward and next steps for accelerating progress. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

147. In paragraph 430 of its report, the Board recommended that the Administration closely follow up on the process of the roll-out of the new Umoja danger pay solution in 2021 to avoid future undue payments to staff.

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

148. The Administration is monitoring closely the roll-out of the new Umoja danger pay solution that was implemented in August 2021. Under the new solution, danger pay is paid to eligible staff members on the basis of online self-certification on the days when they are physically present at the danger pay location.

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

Department responsible: Department of Operational Support
Status: Under implementation
Priority: High
Target date: Second quarter of 2022

150. The Administration is working on a process guide to address all issues related to experts serving in groups and panels, which includes guidance on the cost-of-living allowance.

151. In paragraph 449 of its report, the Board recommended that the Administration issue clear operational guidance to entities on the proper use of temporary appointments, special post allowance and mandatory break-in-service.

Departments responsible: Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status: Under implementation
Priority: Medium
Target date: Second quarter of 2022

152. The operational guidance on temporary appointments, the special post allowance and mandatory break-in-service are under development and are expected to be released by the end of the first quarter of 2022. In addition, the Business Transformation and Accountability Division published guidance in March 2021 regarding exceptions to temporary appointments, the special post allowance and mandatory break-in-service in the guide to human resources exceptions.

153. In paragraph 455 of its report, the Board recommended that the Administration provide clear operational guidance and strengthen the monitoring of the duration of the appointment of consultants and individual contractors and of applicable maximum allowable earnings to ensure that the requirements of consultants and individual contractors are duly followed, to monitor cases of contract overlap for consultants and individual contractors and to remind entities to avoid processing errors.

Departments responsible: Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status: Under implementation
Priority: High
Target date: First quarter of 2022

154. The Department of Operational Support recently issued guidance related to calculating the duration of appointments, to ensure compliance within the maximum duration limits as contained in administration instruction [ST/AI/2013/4](#). A guide for the employment of former staff as consultants or individual contractors is being drafted and is expected to be published by the end of the third quarter of 2021.

155. In addition to an annual deep-dive review, the Business Transformation and Accountability Division will conduct reviews and monitoring throughout the year to bring exceptions or inconsistencies identified, as well as any contract overlaps, to the attention of the entities for either rectification or reporting in the exceptions log. This will enable entities to take corrective action in a timely manner, to the extent possible, and strengthen overall performance.

156. In paragraph 460 of its report, the Board recommended that the Administration improve the occupational safety and health governance structure to ensure that the oversight body functions properly in providing Secretariat-level plans.

<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>	Second quarter of 2022

157. The review of the personnel resourcing structure is under way and will be provided to the Controller during the current budget cycle. The Administration notes that the provision of resourcing is dependent on approval by the General Assembly.

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

<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>	Fourth quarter of 2021

159. The Administration has initiated the process of establishing the technical working group, which is expected to be in place before the end of 2021.

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

<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>	First quarter of 2022

161. Incident reporting for the United Nations Secretariat is under development and is scheduled to be rolled out in two pilot missions by the fourth quarter of 2021.

162. In paragraph 478 of its report, the Board recommended that the Administration not extend any contract beyond the maximum duration prescribed and that, should this be unavoidable, the reasons for it be documented in written form.

Department responsible: Department of Operational Support
Status: Closure requested
Priority: Medium
Target date: Not applicable

163. The Department of Operational Support wishes to clarify that the reasons for the extension of a contract are outlined in written form and provided in the statement of award for the extension. In most instances, the extension of any contract beyond the maximum duration is requested by the client office and is done usually to ensure continuity of service, avoid a disruption in operations or respond to emergencies. The Procurement Division reviews any such request and evaluates whether an extension is in the best interests of the Organization. If confirmed, the procurement case officer submits it to the appropriate review authority or committee for further review and approval in accordance with the established regulations, rules and procedures. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

164. In paragraph 479 of its report, the Board recommended that the Administration document the following for each current and future procurement case: officers in charge; steps taken in the procurement process, including expected time frames and delays, if any; and the reasons for selecting the specific vendor.

Department responsible: Department of Operational Support
Status: Closure requested
Priority: Medium
Target date: Not applicable

165. The information recommended for inclusion, such as officers-in-charge; steps taken in the procurement process, including expected time frames and delays, if any; and the reasons for selecting the specific vendor are already documented in the procurement case files. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

166. In paragraph 485 of its report, the Board recommended that the Administration enhance the control mechanism for contract management in order to avoid the expiration of contracts and, consequently, of performance securities that need to be extended.

<i>Department responsible:</i>	United Nations Office at Vienna
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

167. The Procurement Unit of the United Nations Office at Vienna worked with the Information Technology Service in developing a monitoring tool for contract management that provides an overview and timely reminders of the expiration dates for contracts, amendments and performance securities. The contract monitoring tool was launched in May 2021. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2023

169. Supporting the work of the Inter-Agency and Expert Group on Sustainable Development Goal Indicators in the continuous review of and improvement in the Sustainable Development Goal indicators framework has been an ongoing responsibility of the Statistics Division of the Department of Economic and Social Affairs since the Group's establishment in 2015. The focus of the Group in the coming years will be to ensure the continuous annual refinements (small and non-substantive modifications) of indicators until the next comprehensive review of the framework, in 2025.

170. In paragraph 494 of its report, the Board also recommended that the Administration rely on the promotion of innovation, capacity-building and improvement of data and metadata exchange to facilitate the achievement of the targets of the Sustainable Development Goals that have matured through the acceleration of data collection for indicators.

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2023

171. The Administration's ongoing work on the development of the indicator framework and capacity-building are reported and reviewed by the Statistical Commission at its annual sessions.

172. In paragraph 501 of its report, the Board recommended that the Administration promote the United Nations Development Account evaluation framework and project evaluation guidelines to ensure the quality of the

evaluations and unify the format of the evaluation reports to facilitate their compilation and summary.

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2022

173. The Department of Economic and Social Affairs began to promote the implementation of the recommendation when the guidelines and framework were published. Work is being done on improving the quality and format of the reports. The proposed programme budget for 2022 includes a P-4 post for evaluation under the United Nations Development Account. The Department notes that approval of this post will be essential for the completion of this recommendation.

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

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2022

175. The Department of Economic and Social Affairs has begun to implement the recommendation. Beginning with the 2021 budget, 2 per cent is allocated to programme level evaluations, which allows for the recruitment of external evaluation consultants. These evaluations are of a complex nature and will require four to six specialists who need to be managed and coordinated. The proposed programme budget for 2022 includes a P-4 post for evaluation under the United Nations Development Account. The Department of Economic and Social Affairs notes that this post will be essential for the coordination and management of these complex evaluations and will ensure the implementation of the recommendation.

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

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

177. The Administration is looking forward to the outcome of the resident coordinator system review, which will inform the way forward on strategy and action to be taken to strengthen resource mobilization for a smooth inflow of resources and an optimum functioning of the resident coordinator system. The review has been launched, and the relevant report of the Secretary-General (A/75/905), which contains proposals for options for the way forward on funding the resident coordinator system,

was issued on 7 June 2021. The suggested options are to: (a) fund the resident coordinator system completely with assessed contributions; or (b) fund the resident coordinator system through a hybrid model, in which the existing agency cost-sharing arrangement and the 1 per cent coordination levy will remain as is, but the voluntary contributions will be replaced by assessed contributions. The outcome and decision of the General Assembly will determine the way forward on resource mobilization.

178. In paragraph 515 of its report, the Board recommended that the Administration develop a more robust resource mobilization plan.

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

179. The resource mobilization plan will be revised according to the outcome of the resident coordinator system review and any changes in the funding model. The review has been launched, and the report of the Secretary-General (A/75/905), in which he proposed options for the way forward on funding the resident coordinator system, was issued on 7 June 2021, as indicated above.

180. In paragraph 516 of its report, the Board reiterated its recommendation that the Administration expand the donor base to encourage contributions, on a voluntary basis, to the capitalization of the Joint Sustainable Development Goal 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 2022

181. The Joint Sustainable Development Goal Fund is planning extensive engagement with traditional and non-traditional donors, both bilaterally and during its yearly strategic advisory group meeting, chaired by the Deputy Secretary-General. Furthermore, the Fund is organizing a dedicated donor engagement workshop to expand its donor base and ensure capitalization of the Fund. It is also reaching out to the COVID-19 response and recover multi-partner trust fund's donor base regarding the closure of the trust fund, anticipated in April 2022, and the transition of its lessons and activities related to development emergency response to the Joint Sustainable Development Goal Fund. The Joint Sustainable Development Goal Fund is also reaching out to other private sector partners, especially in the areas of small island developing States, least developed countries and digitalization. Efforts to mobilize philanthropic funding will also continue.

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

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

183. The Administration continues to closely monitor the ongoing recruitment process of resident coordinators and to ensure that the key posts at resident coordinator offices are filled in an expeditious manner.

184. In paragraph 527 of its report, the Board recommended that the Administration finalize the resident coordinator selection and assessment policy as soon as possible to enhance the resident coordinator selection system.

<i>Departments responsible:</i>	Development Coordination Office and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

185. The Office of Human Resources has finalized the draft policy and concluded the consultation process with entities across the United Nations system and will initiate consultations with the Office of Legal Affairs in line with the standard procedures in the issuance of an administrative instruction at the Secretariat.

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

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

187. An analysis is ongoing, as details at the country level are being received. In the meantime, the United Nations Sustainable Development Group, at its July 2021 meeting, was informed that United Nations Sustainable Development Cooperation Framework design was taking longer than anticipated in the corporate framework guidance.

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

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

189. An inter-agency working group has been established and the joint workplan technical guidance is on its agenda. On the basis of a detailed analysis of the compliance status of joint workplans, tailored communication to all resident coordinators is being prepared, to ensure uptake of joint workplans, and the Development Coordination Office continues to provide tailored technical support to countries, either on a one-on-one basis or in regional subgroups.

190. In paragraph 538 of its report, the Board recommended that the Administration be in close consultation with and support resident coordinators to ensure that the country implementation plans are developed in a timely manner to adequately meet the needs of the countries and are implemented properly at multi-country offices.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	First quarter of 2022

191. The Development Coordination Office is providing continuous support to multi-country offices, given that the preparation of new multi-country frameworks is ongoing in the Caribbean and the Pacific regions. Country implementation plans will depend on the finalized results frameworks of their United Nations Sustainable Development Cooperation Frameworks.

192. In paragraph 542 of its report, the Board recommended that the Administration ensure that the mutual recognition principle is expeditiously signed off by the remaining entities.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

193. Mutual recognition was handed over to the High-Level Committee on Management, which will work on any subsequent work related to it. Mutual recognition statements had been signed by 21 organizations as at June 2021, with the Secretary-General signing on behalf of all Secretariat entities. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

194. In paragraph 543 of its report, the Board reiterated its recommendation that the Administration intensify efforts to ensure that the client satisfaction and costing and pricing principles, as well as the business operations strategy, are signed off or developed in an expeditious manner.

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

195. As at 3 August 2021, 11 organizations had signed the costing and pricing principles and the client satisfaction principles. The Development Coordination Office undertook follow-up twice to remind the remaining organizations to sign the documents. The Chairs of the United Nations Sustainable Development Group's Business Innovations Group reiterated, at the Business Innovations Group's meeting held on 30 June 2021, the importance of the remaining 10 organizations' signatures on the documents.

196. As of August 2021, 129 of 131 countries had signed off on their business operations strategy. The remaining two countries are expected to sign off by the end of 2021. The General Assembly's deadline for the strategy's roll-out is 31 December 2021, and the Business Innovations Group is therefore well ahead of schedule for the roll-out.

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

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

198. The Business Innovation Group has developed a proposal to standardize the common back office development with the aim of simplifying and accelerating the roll-out, including the approval process of common back offices. The Group approved the proposal at its meeting held on 30 June 2021, and the review is expected to take place in the fourth quarter of 2021.

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

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

200. The country common premises plan roll-out was launched in June 2021 and is ongoing and on schedule. The Business Innovation Group is developing the resource plan, which reflects different options for resource mobilization in the context of

scaling common premises. The assessment is expected to be completed by the fourth quarter of 2021.

201. In paragraph 562 of its report, the Board reiterated its recommendation that the Administration expedite the finalization of the management and accountability framework at the global and regional levels.

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

202. As of August 2021, a final draft has been circulated to the United Nations Sustainable Development Group principals from the Deputy Secretary-General for review. A meeting of the Group is planned for September 2021 to finalize and endorse the management and accountability frameworks, including global and regional chapters.

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

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

204. The consultation process with relevant United Nations Sustainable Development Group entities has been initiated, as well as discussions with the Office of Human Resources, to prepare for the drafting of the administrative instruction.

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

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

206. The process is ongoing in accordance with the performance management and development cycle. Through regular monitoring of the management dashboard and the provision of support to staff on the completion of their performance management and development documents through webinars and emails reminders to staff members, the Development Coordination Office will ensure greater compliance and completion of appraisals in a timely manner, in line with the performance management and development cycle.

207. **In paragraph 569 of its report, the Board recommended that the Administration closely follow up on the results of these three United Nations country teams and take corrective action to address the deficiencies identified.**

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

208. The United Nations country teams have been informed and the Resident Coordinators and the United Nations Sustainable Development Group's regional directors have addressed the areas of concern with the country teams concerned. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

209. **In paragraph 576 of its report, the Board recommended that the Administration identify the mechanism for continuous improvement and benefits reporting after the transition.**

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2021

210. The peace and security reform had been implemented in full as at 1 January 2019 with the establishment of the Department of Political and Peacebuilding Affairs and the Department of Peace Operations. The benefits management system will provide the framework for the priority action through the end of 2021.

211. **In paragraph 581 of its report, the Board recommended that the Administration set up a schedule for finalization of the 10 pending processes, with due consideration given to the updated delegation of authority, and complete the roll-out of the processes in a timely manner.**

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2021

212. All 10 standard operating procedures are scheduled to be completed by 31 December 2021.

213. **In paragraph 585 of its report, the Board recommended that the Administration ensure that indicator 2, on the overall perceptions of those Member States engaged by the Peacebuilding Commission, is included in its current performance management tools to ensure that the achievement thereof is duly captured and reported.**

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

214. The Department of Political and Peacebuilding Affairs will ensure the inclusion of indicator 2 in the compact of the Office of the Assistant Secretary-General for Peacebuilding Support for 2021.

215. In paragraph 586 of its report, the Board also recommended that the Administration ensure that the baseline and achievement of the indicators of reform initiatives are captured in the benefits tracker in a timely manner.

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

216. The Department of Political and Peacebuilding Affairs provides data for the peace and security benefits tracker on a semi-annual basis. Both the tracker and the implementation plan are fully updated. The Department intends to ensure that all updates will happen in a timely manner.

217. In paragraph 587 of its report, the Board further recommended that the Administration implement the best practices and lessons learned, focusing on, among others, regional strategies and synergies with other United Nations entities, to draw on successful experiences from the reform in order to inform and improve its work in the future.

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

218. The Administration's comments are reflected in paragraph 588 of the Board's report. In addition, the scoping discussions on the proposed joint lessons learned study have taken place and the draft terms of reference have been prepared, outlining two phases.

219. In paragraph 592 of its report, the Board recommended that the Administration review the eligibility of the inactive experts on the roster of mediation experts and the roster for the Security Council subsidiary bodies in order to determine whether they should continue to be included on those rosters.

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

220. The Policy and Mediation Division in the Department of Political and Peacebuilding Affairs has reviewed each of the names on the Mediation Support Unit's roster of the approved Standby Team of Senior Mediation Advisers to decide whether to maintain them on the list. A total of 17 names were removed and 44 were kept. Once the Security Council Affairs Division has a new dedicated electronic platform to administer the roster for the Council's subsidiary bodies, it will review each of the inactive profiles and decide whether to maintain them on the roster. The electronic platform is being developed.

221. In paragraph 593 of its report, the Board also recommended that the Administration establish an integrated tool for roster management to improve the efficiency of managing the roster of electoral experts.

<i>Departments responsible:</i>	Department of Political and Peacebuilding Affairs and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Third quarter of 2022

222. An integrated tool for roster management will assist in the efficient management of the electoral roster. The Department of Political and Peacebuilding Affairs is contributing to the working group led by the Department of Operational Support towards finding a solution.

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

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

224. The Department of Political and Peacebuilding Affairs is committed to increasing the number of women serving on panels of experts to at least 50 per cent (in support of the Secretary-General's goal of achieving system-wide gender parity by 2028, as well as the Department's women and peace and security policy). The Department will also work on improving the number of women from all regional groups on the rosters, including through targeted outreach events, and it will also increase its efforts to improve the overall geographical representation on the rosters. The Department looks forward to discussing further with the Board on which indicators would be considered as most useful to demonstrate an intensification of efforts, in order to determine when this recommendation can be considered implemented.

225. **In paragraph 597 of its report, the Board recommended that the Administration reconsider the financing mechanism of United Nations electoral assistance, coordinate with the relevant United Nations agencies to further increase fundraising efforts and the diversity of funding sources, and manage to meet the needs of requesting Member States.**

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

226. The Electoral Assistance Division is working with the United Nations Development Programme (UNDP) and other partners in implementing this recommendation. The Department of Political and Peacebuilding Affairs looks forward to discussing further with the Board on the steps that the Department is taking to implement this recommendation and whether further steps are needed for this recommendation to be considered implemented.

227. **In paragraph 598 of its report, the Board also recommended that the Administration request implementing partners to provide status and final reports on project implementation to the Department of Political and Peacebuilding Affairs in a timely and systematic manner.**

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

228. The Electoral Assistance Division is continuing to request UNDP and other United Nations entities to provide status and final reports on project implementation in a timely and systematic manner. The Department of Political and Peacebuilding Affairs looks forward to discussing further with the Board on the steps that the Department is taking to implement this recommendation and whether further steps are needed for this recommendation to be considered implemented.

229. **In paragraph 599 of its report, the Board further recommended that the Administration ensure that the implementing partners of electoral projects submit, in a timely manner, the recruitment results of candidates and the performance assessment results of the consultants and/or experts on the electoral roster after the completion of the assignment.**

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

230. The Administration will continue to request implementing partners to submit recruitment results in a timely manner. The Department of Political and Peacebuilding

Affairs is also maintaining performance assessment results for consultants and/or experts recruited at the completion of their assignment.

231. However, it should be noted that implementing this recommendation in full may not be feasible because not only of the sensitive and confidential nature of individual performance reports, but also doing so may not be consistent with existing United Nations human resources regulations and rules. In addition, the role of the Department of Political and Peacebuilding Affairs is to provide names and profiles of pre-screened roster candidates to UNDP, to help to facilitate the expedited filling of relevant vacant positions at UNDP. The Department does not involve itself in the selection processes or in the administration of selected candidates. Accordingly, the Department does not have the right to request personnel information such as performance evaluation records of UNDP staff.

232. In paragraph 602 of its report, the Board recommended that the Administration ensure that UNAMA and UNSOM develop workplan templates that include benchmarks, success criteria and performance indicators, and improve the method to more effectively measure non-quantifiable deliverables.

<i>Departments responsible:</i>	United Nations Assistance Mission in Afghanistan and United Nations Assistance Mission in Somalia
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

233. UNAMA will develop a workplan template, including benchmarks, milestones and performance indicators, and improve its methodology to more effectively measure non-quantifiable deliverables.

234. The United Nations Assistance Mission in Somalia (UNSOM) has developed a new template for 2021 workplans for substantive sections. The new template includes concrete targets and outputs linked to the Mission's strategic guidance provided through mandates, results-based budgets and existing United Nations-wide frameworks such as the United Nations Sustainable Development Cooperation Framework for Somalia. Elements for performance monitoring and reporting were also included in the template to facilitate follow-up and performance measurement.

235. In paragraph 603 of its report, the Board also recommended that the Administration ensure that UNSOM take measures to accelerate risk register planning to address the key risks identified and to mitigate them.

<i>Department responsible:</i>	United Nations Assistance Mission in Somalia
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

236. The risk register has been approved by the Risk Management Committee under the leadership of the Special Representative of the Secretary-General. The relevant treatment plan of action to address the risks indicated in the risk register is to be approved by the end of 2021.

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

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Target date: First quarter of 2022

238. The Peacebuilding Fund is pursuing its funding plan as set out in its strategy for the period 2020–2024. The Secretary-General hosted a high-level replenishment conference in January 2021, which expanded the donor base. The Peacebuilding Support Office is following up with a range of long-standing and new donors to ensure that pledges are implemented and to continue to expand the donor base. This complements the ongoing Member State-led dialogue at the General Assembly and the Peacebuilding Commission on financing for peacebuilding.

239. In paragraph 613 of its report, the Board recommended that the Administration develop an explicit policy for thematic reviews with a view to providing clear policy guidance for conducting the thematic reviews more consistently.

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

240. The Peacebuilding Fund has a clear policy of conducting two thematic reviews per year, in cooperation with partners. The Fund's policy is to set aside \$25,000 per thematic review and seek complementary funding from partners in order to encourage ownership and uptake by key partners of the thematic reviews' recommendations. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

241. In paragraph 618 of its report, the Board recommended that the Administration establish a joint steering committee in relevant countries in accordance with the requirements of the terms of reference for the Peacebuilding Fund.

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

242. Fifteen countries required to have operational joint steering committees have established them. The remaining two countries (Central African Republic and Guinea) will establish joint steering committees soon.

243. In paragraph 619 of its report, the Board also recommended that the Administration intensify its efforts to expedite the development of the guidelines on the joint steering committee to ensure their formalization.

Department responsible: Department of Political and Peacebuilding Affairs
Status: Closure requested
Priority: Medium
Target date: Not applicable

244. The guidance note on the establishment of joint steering committees, together with the terms of reference, were finalized. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

245. In paragraph 624 of its report, the Board recommended that the Administration strengthen its monitoring and tracking of project implementation to ensure that the narrative reports, financial reports and audit reports are submitted in a timely manner.

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

246. Approximately eight weeks before narrative and financial reports are due, the Peacebuilding Fund sends reminders to all fund recipients, along with the reporting templates and instructions on how to complete the reports. The Fund then tracks compliance with each project within its reporting dashboard. The Fund's programme officers are tasked with following up on delinquent reports on a case-by-case basis to ensure full compliance.

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

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

248. The Peacebuilding Support Office reviews project implementation twice a year to determine whether a project is on track. If a project has been off track for more than one reporting cycle, the relevant programme officer contacts the project's managers to identify the problem and implement solutions. Typically, this results in the projects getting back on track by the third reporting cycle.

249. In paragraph 632 of its report, the Board recommended that the Administration formalize the Peacebuilding Fund performance framework in a timely manner and work closely with the parties involved to ensure that a strategic framework at the country level is duly developed.

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

250. The strategic performance framework of the Peacebuilding Fund was finalized in May 2021 and shared with donors and other partners. In addition, country-based strategic results frameworks have been finalized in Guatemala and the western Balkans and will soon be finalized in Kyrgyzstan, the Niger, South Sudan and Sudan.

251. In paragraph 635 of its report, the Board recommended that the Administration ensure that UNAMA strengthen the training of staff members responsible to ensure the proper recording of fuel data and regularly monitor and analyse fuel consumption in order to identify and investigate irregular fuel consumption.

<i>Department responsible:</i>	United Nations Assistance Mission in Afghanistan
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

252. UNAMA conducted refresher training on 3 May 2021 for the staff who are engaged in handling fuel. The Mission also completed the installation of electronic fuel management system-compliant metres in all generator houses. Consumption of fuel is being monitored monthly and irregular consumption, if any, is immediately investigated and necessary corrective action initiated immediately. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

253. In paragraph 638 of its report, the Board recommended that the Administration ensure that UNSOM adhere to the standard vehicle ratio, including the VIP vehicle ratio, stipulated in the Standard Cost and Ratio Manual and take further measures to achieve a more rational redeployment of vehicles for improved utilization of United Nations vehicle assets.

<i>Department responsible:</i>	United Nations Assistance Mission in Somalia
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

254. The observed excess over the standard vehicle ratio was due to the Mission operating in five independent sectors, some in areas of active combat.

255. No new vehicle acquisitions were budgeted for UNSOM in the 2021 and 2022 budgets cycles. The Mission has implemented the audit recommendations to redeploy light passenger vehicles for improved utilization through the Vehicle Establishment Committee. With regard to VIP armoured vehicles, the Close Protection Unit supports four principals in the mission area. The removal of any vehicle will have a negative impact on the operational capability of the Unit and its ability to provide the required

support to senior leadership. The Administration requests the closure of this recommendation by the Board.

256. In paragraph 648 of its report, the Board recommended that the Administration make all efforts to decrease the funding gap against targets for country-based pooled funds and the Central Emergency Response Fund, especially in the context of the COVID-19 pandemic.

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

257. The Office for the Coordination of Humanitarian Affairs has noted that the target of 15 per cent of Global Humanitarian Response Plan contributions for country-based pooled funds and the \$1 billion target for the Central Emergency Response Fund, set by the General Assembly, are aspirational targets. It should be noted that the Office undertakes all efforts to meet these targets and decrease the funding gap, in line with its mandate and core function in humanitarian financing. It should also be noted that whether Member States provide sufficient voluntary contributions to meet the funding targets that the Secretary-General and the General Assembly set for country-based pooled funds and the Central Emergency Response Fund depends on decisions exclusively made by the Member States, which are beyond the Office's control. The Office looks forward to discussing further with the Board which indicators would be considered as most useful to demonstrate that it is undertaking efforts to decrease the funding gap, in order to determine when this recommendation can be considered implemented.

258. In paragraph 653 of its report, the Board recommended that the Administration endeavour to expand the donor base, including by increasing the number of government donors and increasing the amounts received from the private sector, to reduce vulnerability in mobilizing resources.

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

259. While the Administration agrees with the need to expand its donor base, this objective is already an integral part of its corporate resource mobilization strategy. In addition, the Office for the Coordination of Humanitarian Affairs would like to note that expanding the donor base may not always result in growth in the volume of contributions that would be sufficient to reduce its income vulnerability. It should be noted that the Office's donor support group reflects in full the profile of global humanitarian giving. According to the *Global Humanitarian Assistance Report 2020*, the top 20 donors represented 96.7 per cent of government funding. There is therefore an extremely thin margin to broaden the donor base and there are limits on what the Office can influence. The Administration requests the closure of this recommendation by the Board.

260. In paragraph 661 of its report, the Board recommended that the Administration strictly comply with General Assembly resolution 66/119 and

Secretary-General's bulletin [ST/SGB/2010/5](#) to maintain the size of the loan element at \$30 million and make advances up to the total amount of cash available in the loan element of the Central Emergency Response Fund.

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

261. The total loan in excess of the loan element of \$30 million occurred in 2019. The Office for the Coordination of Humanitarian Affairs notes that, since 2020, the level of the loan element has remained at \$30 million and that all loans have been advanced from the loan element of the Central Emergency Response Fund. The Administration therefore requests the closure of this recommendation by the Board.

262. In paragraph 662 of its report, the Board also recommended that the Administration ensure that Central Emergency Response Fund loans are provided to the United Nations agencies as a mechanism for mitigating ad hoc cash-flow gaps to ensure the rapid and coordinated response to humanitarian emergencies and not for addressing systemic cash-flow problems for specific agencies.

Department responsible: Office for the Coordination of Humanitarian Affairs
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2022

263. The Office for the Coordination of Humanitarian Affairs is making conscious efforts not to provide loans for recurring systemic cash-flow problems of specific agencies.

264. In paragraph 669 of its report, the Board recommended that the Administration make efforts, including but not limited to updating the operational handbook for country-based pooled funds, further specifying the rationale for implementing partner subgranting modalities and continuing to provide sustained assurances thereon.

Department responsible: Office for the Coordination of Humanitarian Affairs
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2022

265. The Office for the Coordination of Humanitarian Affairs emphasizes that subgranting arrangements with new and/or ineligible partners exist for mentoring and capacity-building reasons. This allows the Office to promote localization and to better attain humanitarian objectives in line with strategies endorsed by the wider humanitarian community. The Office agrees that subgranting should be limited to cases in which the arrangement adds value. The Office will continue to ensure that subgranting arrangements do not involve implementing partners with suspended

eligibility due to ongoing inquiry processes. The Office will also introduce further guidance as part of the upcoming Global Guidelines for Country-based Pooled Funds revision process that will clarify these modalities in more detail, to ensure that subgranting is limited to where it provides added value.

266. In paragraph 675 of its report, the Board recommended that the Administration review relevant clauses relating to implementing partner risk adjustments in the operational handbook for country-based pooled funds, with a view to ensuring that risk levels of implementing partners are reviewed and revised within a reasonable time frame.

Department responsible: Office for the Coordination of Humanitarian Affairs
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2022

267. The Office for the Coordination of Humanitarian Affairs accepts that the frequency of updating the risk levels is not explicitly stated in the Global Guidelines for Country-based Pooled Funds. The Office for the Coordination of Humanitarian Affairs will include time frames for the review of the Partner Performance Index as part of the update of the Global Guidelines.

268. In paragraph 683 of its report, the Board recommended that the Administration make sustained efforts to ensure timely refunds of unspent balances of Central Emergency Response Fund and country-based pooled funds projects and reduce the occurrence of refunds that have been overdue for a long time.

Department responsible: Office for the Coordination of Humanitarian Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2023

269. The Office for the Coordination of Humanitarian Affairs will continue its sustained follow-up efforts to ensure timely refunds of unspent balances.

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

Departments responsible: Office for the Coordination of Humanitarian Affairs and Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2023

271. The Office for the Coordination of Humanitarian Affairs and the Office of Programme Planning, Finance and Budget will enhance internal controls to regularly monitor, review, follow up on and record outstanding refunds that were already paid by implementing partners.

272. In paragraph 690 of its report, the Board reiterated its recommendation that the Administration carry out project monitoring and financial spot checks in a timely and sustained manner in line with the operational handbook.

Department responsible: Office for the Coordination of Humanitarian Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2022

273. In 2020, COVID-19 lockdown restrictions had an impact on the ability of the Office for the Coordination of Humanitarian Affairs to conduct assurance activities in the traditional manner. It is commendable that, COVID-19 challenges notwithstanding, the Office's field staff has been able to maintain an increased level of compliance with monitoring requirements. The Office was able to conduct 71 per cent of the financial spot checks and 89 per cent of the project monitoring visits required. The Office will continue to explore the use of alternative methods to enhance the timeliness and coverage of assurance activities.

274. In paragraph 697 of its report, the Board reiterated its recommendation that the Administration urge implementing partners to submit final financial reports and final narrative reports in a timely manner to facilitate project monitoring.

Department responsible: Office for the Coordination of Humanitarian Affairs
Status: Under implementation
Priority: Medium
Target date: Third quarter of 2023

275. The Office for the Coordination of Humanitarian Affairs will continue to strive to ensure timely reporting by its implementing partners. To facilitate this, the Office has developed an automated reminder for pending reports, which will be rolled out in the grant management system and will support further improvement. The Office notes that most of the delayed reports continue to be related to projects of the United Nations agencies. The Office will continue to follow up with the United Nations agencies and the Multi-Partner Trust Fund Office, which receives financial reports from the United Nations agencies for the six funds that it administers.

276. In paragraph 702 of its report, the Board recommended that the Administration ensure that the operational modalities of country-based pooled funds at the country level adhere strictly to minimum global standards and that deviations, if any, are sufficiently justified and appropriately endorsed.

<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 2022

277. The Office for the Coordination of Humanitarian Affairs has addressed the discrepancy in the two funds in which the issue noted by the Board existed, and their operational handbooks have been brought in line with the Global Guidelines for Country-based Pooled Funds. The Office will include provisions in the revision of the Global Guidelines to remove any ambiguity regarding the appropriate approval procedures for deviations from the minimum standards of the operational modalities.

278. In paragraph 709 of its report, the Board recommended that the Administration conduct a comprehensive review of roles assigned in Umoja in conjunction with the delegation of authority and identify and address the issue of conflicting roles.

<i>Departments responsible:</i>	Office for the Coordination of Humanitarian Affairs and Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

279. The Office for the Coordination of Humanitarian Affairs is actively reviewing the list of staff members mapped to the segregation of duties role in Umoja and has been advising them to assign the segregation of duties role to other staff. The deprovisioning of the Umoja roles is under way. The Office is also in the process of assigning the conflicting roles to staff from other units within its offices, and this should eliminate any conflicts that exist. The Administration notes that there is a clear distinction between delegation of authority and Umoja roles.

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

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	First quarter of 2022

281. The Board's findings will be taken into account in reviewing the overall functioning of the Office of Information and Communications Technology.

282. In paragraph 730 of its report, the Board recommended that the Administration issue policies or guidelines to ensure a comprehensive review and analysis of and plan for ICT technical support requirements when considering

outsourcing to service providers, and ensure that such contracts are established in a timely manner.

<i>Departments responsible:</i>	Office of Information and Communications Technology and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2022

283. ICT standards and technical clearance for hardware and software procedures establish standards for consolidating ICT assets, systems and services for the United Nations Secretariat. Standardization creates efficiencies, accelerates deployment and enables integration among systems. Adopting ICT standards introduces new technologies in a structured, well-defined and transparent manner.² Moreover, in collaboration with the Office of Supply Chain Management, the Office of Information and Communications Technology finalized the end-user technology, server, network and storage, as well as the ICT professional services category strategies. Developing the category strategies covers trends, contracts and expenditure analysis of all the entities. The oversight governance body, represented by the category management steering committee, met in March and May 2021 and approved the categories mentioned above. The final scope of requirements and the solicitation process, followed by the awarding of contracts for the end-user technology, and server, network and storage ICT professional strategies, are being developed. The Office of Information and Communications Technology is also working on the remaining ICT categories, including enterprise solutions, communications services, communications infrastructure, radio systems and geospatial information systems.

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

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	First quarter of 2022

285. To support the continuation of remote working, the lessons learned and the guidance and job aids issued at the outset and during the COVID-19 period will be reviewed, revised and mainstreamed into the existing policies, standards, architecture and information security framework.

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

² More details on these procedures are available at <https://iseek.un.org/nyc/departments/standards>.

from all funding sources for all ICT initiatives and operations to the Office of Information and Communications Technology.

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

287. Information on ICT projects is included in the budget guidance. The Office of Information and Communications Technology and the Office of Programme Planning, Finance and Budget have collaborated on the issuance of budget guidance, and they therefore request the closure of this recommendation by the Board.

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

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

289. A Secretariat-wide cross-cutting team consisting of cyberspecialists and operations specialists has documented the approach, steps and priorities required to effectively deploy a wide area network, data centres and end-user network segmentation. The implementation project has been established and the roles, including of project executives, have been assigned. The implementation of this complex initiative throughout the Secretariat is expected to be completed by June 2023.

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

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2022

291. A capital investment plan is under development to support the replacement of outdated equipment and systems, as well as the concomitant enhancement of capabilities to meet current requirements and comply with industry standards, along with services required to maintain and successfully operate those systems.

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

Overview

292. In paragraph 9 of its resolution 75/242 A, the General Assembly reiterated its request to the Secretary-General to provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that were two or more years old.

293. In annex I to its report on the United Nations for the year ended 31 December 2020 (A/76/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation, as of December 2020, of its 279 extant recommendations relating to nine prior financial periods up to 31 December 2019. Of those 279 recommendations, 96 (34 per cent) had been fully implemented, 31 (11 per cent) had been overtaken by events, 150 (54 per cent) were under implementation and 2 (1 per cent) had not been implemented.

294. The overall status of implementation, as at 31 December 2020, of the recommendations contained in the Board's reports on the United Nations for the nine prior financial periods is shown in table 3, reflecting an aggregate implementation rate of 57 per cent and an additional 13 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 2020

(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%)	14 (35%)	–	–
2012–2013/(A/69/5 (Vol. I), chap. II)	28	21 (75%)	7 (25%)	–	–
2014/(A/70/5 (Vol. I), chap. II)	26	13 (50%)	7 (27%)	6 (23%)	–
2015/(A/71/5 (Vol. I), chap. II)	44	22 (50%)	7 (16%)	15 (34%)	–
2016/(A/72/5 (Vol. I), chap. II)	53	35 (66%)	8 (15%)	10 (19%)	–
2017/(A/73/5 (Vol. I), chap. II)	71	43 (61%)	7 (10%)	21 (29%)	–
2018/(A/74/5 (Vol. I), chap. II)	71	30 (42%)	7 (10%)	34 (48%)	–
2019/(A/75/5 (Vol. I), chap. II)	113	41 (36%)	7 (6%)	63 (56%)	2 (2%)
Total	518	296 (57%)	70 (13%)	150 (29%)	2 (1%)

295. Table 4 summarizes the overall situation, as of August 2021, with respect to the 152 recommendations that had been determined by the Board to be either “under implementation” or “not implemented” as of December 2020.

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 2020

(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	5	4	–	1	1	–
Department of Global Communications	3	–	–	3	3	–
Department of Management Strategy, Policy and Compliance	91	25	–	66	63	3
Department of Operational Support	7	3	–	4	4	–
Department of Political and Peacebuilding Affairs	3	1	–	2	2	–
Department of Safety and Security	2	–	–	2	2	–
Development Coordination Office	11	1	–	10	10	–
Economic Commission for Africa	1	–	–	1	1	–
Office for the Coordination of Humanitarian Affairs	2	–	–	2	2	–
Office of Internal Oversight Services	1	1	–	–	–	–
United Nations Office at Nairobi	1	–	–	1	1	–
Multiple departments	25	7	–	18	17	1
Total	152	42	–	110	106	4

296. As indicated in table 4, of the 152 recommendations determined by the Board to be either “under implementation” or “not implemented”, closure had been requested for 42 (28 per cent) and 110 (72 per cent) were under implementation as of August 2021. Of the 110 recommendations that were under implementation, 74 are scheduled to be implemented before the end of 2021, 26 in 2022 and 6 between 2023 and 2025, and 4 were of an ongoing nature.

Detailed information on implementation status

Report of the Board for the biennium ended 31 December 2009³

297. **In paragraph 437 of its report, the Board recommended that the Administration take appropriate measures to ensure that the “Carbon” project is interfaced with Umoja.**

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

Status: Closure requested

Priority: Medium

Target date: Not applicable

298. The Department of General Assembly and Conference Management has made steady progress over the years towards preparing its meetings management system (gMeets) for integration with Umoja. While priority had to be given to enhancing the

³ A/65/5 (Vol. I), chap. II.

system in response to compelling operational requirements brought about by the COVID-19 pandemic, which caused the Department to deal with areas previously not reflected in the work programme, such as remote, virtual and hybrid meetings, gMeets has been able to pass the architectural review and cybersecurity compliance certification provided by the Office of Information and Communications Technology as planned in 2020 and 2021. This has therefore laid a solid foundation for gMeets integration with Umoja. The Department will proceed with the business analysis of requirements for gMeets integration with Umoja in 2022, barring any unforeseen resource reductions, and complete integration in 2023. In view of the steady progress mentioned above, the Department has reiterated to the Board on several occasions that this recommendation is outdated and long overtaken by differing needs, events and evolving technology (i.e., Carbon was replaced by eMeets and eMeets was subsequently replaced by gMeets, and Carbon was therefore no longer the system to be integrated with Umoja). The Department considers that this recommendation has been overtaken by events and requests its closure by the Board.

Report of the Board for the year ended 31 December 2014⁴

299. 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 can 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>	Fourth quarter of 2021

300. The comprehensive policy document is expected to be issued by the end of 2021.

301. 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 is scope to reduce the costs of administering the schemes.

<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

302. In June 2021, the Health and Life Insurance Section finalized the recruitment of an officer who will work with the Procurement Division to issue a request for proposal for the claims audit. In addition, the new officer will work with the Office of Legal Affairs and the Division to establish formal agreements with the existing third-party administrators by December 2021.

⁴ A/70/5 (Vol. I), chap. II, and Corr.1.

303. **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 have complied with their contractual obligations. The inspection rights under those contacts should be exercised regularly in future.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

304. Please refer to the Administration's comments in paragraph 302 above relating to the recommendation in paragraph 60 of chapter II of [A/70/5 \(Vol. I\)](#).

305. **In paragraph 93 of its report, the Board recommended that the Administration address gaps in access to data on sick leave for comprehensive and timely reporting and develop 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.**

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

306. The Office of Human Resources has developed a solution that is being tested and will be implemented by the end of 2021.

307. **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.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2022

308. During the fourth quarter of 2020, enhancements to the management dashboard for performance management status of document completion were released for review and comments by the user entities. The Office of Human Resources is reviewing all comments received with a view to finalizing the availability of other performance management data for entities on the management dashboard.

309. 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 is formally lodged or recommended by OIOS.

<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

310. The Administration notes that the new case management tracking system, which enhanced the capabilities of the previous misconduct tracking system, began to be deployed in December 2020 and that the deployment was completed in June 2021. The new system enables end-to-end oversight on allegations of misconduct reported to Secretariat entities, from the reception of complaints to completion of disciplinary processes, where applicable. 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 2015⁵

311. In paragraph 90 of its report, the Board reiterated its previous recommendation that the Administration establish how and under what time frame it will be able to more closely link budget consumption with what was 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.

<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

312. Please refer to the Administration's comments in paragraph 27 of this report relating to the recommendation in paragraph 73 of chapter II of [A/76/5 \(Vol. I\)](#). Furthermore, the strategic management application module contains a dashboard that presents budget consumption together with the implementation of deliverables. The Administration requests the closure of this recommendation by the Board.

⁵ [A/71/5 \(Vol. I\)](#), chap. II.

313. 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.

<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

314. The Committee for Programme and Coordination, during its review of the proposed programme budget for 2022 in June 2021, unlike in its previous sessions, did not recommend that the General Assembly request the Secretary-General to improve performance measures, thus implicitly recognizing that the progress made to date by the Administration was satisfactory. The Administration requests the closure of this recommendation by the Board.

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

<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

316. The entities provided the market surveys for rental charges and documents confirming the application of market rates. It should be noted that the market survey for rental charges was performed for the main United Nations duty stations in New York, Geneva, Nairobi, Bangkok, Santiago and Addis Ababa. It should also be noted that the United Nations Office at Vienna and the Economic and Social Commission for Western Asia (ESCWA) offices and facilities are provided by host countries and do not have lease-out processes. Therefore, the United Nations Office at Vienna and ESCWA were not requested to conduct market surveys. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

318. Structures and data for architectural and usage objects have been maintained. Initial key performance indicator definitions have been identified and are being developed.

319. 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

320. Secretariat entities provided their space utilization studies. It should be noted that those studies were performed only for the United Nations-owned premises. The studies for United Nations Headquarters, the United Nations Office at Geneva, the United Nations Office at Nairobi, the Economic and Social Commission for Asia and the Pacific and the Economic Commission for Latin America and the Caribbean were submitted through reports of the Secretary-General. The utilization study for Economic Commission for Africa was submitted as a separate document because the Africa Hall project is not for office space. The United Nations Office at Vienna and ESCWA do not own their office space and there is no United Nations capital project investment that would consider space utilization. All utilization studies mentioned above and relevant details are available for the Board's review. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

321. 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.

<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 2022

322. Development of additional reporting functionality within Umoja is in progress and the new target implementation date is 31 December 2022.

323. 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.

<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

324. The Administration is making efforts to facilitate the definition of key performance indicators and the implementation of relevant tools required for the data-quality exercise by the end of 2021.

325. 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.

<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

326. Please refer to the Administration's comments in paragraph 324 above relating to the recommendation in paragraph 141 of chapter II of [A/71/5 \(Vol. I\)](#).

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

328. The activities of the strategic capital review are performed annually, under section 33 (Construction, alteration, improvement and major maintenance) of budget submissions. This is a regular, controlled process and effectively comprises the required elements of an estates management strategy. The Administration considers that both requests on global and local estates strategies are answered through the strategic capital review establishment and through annual exercises under section 33 budget submissions and reviews. This also includes relevant preparatory activities, such as project proposals, that justify entities' submissions. Along with local reviews and submissions, global submission reviews and approvals reflect the totality of estate strategy, both globally and locally. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: Medium
Target date: Second quarter of 2022

330. The Administration notes that the time needed to handle disciplinary cases depends on their complexity, the resources available in the various phases and other external factors, such as the availability of witnesses. Therefore, instituting strict indicators and timelines would create legal liability for the Organization when the complexity, resource availability and other external constraints are not within its control. The Administration has nevertheless taken measures to facilitate the expeditious resolution of cases. First, the Administrative Law Division in the Office of Human Resources has been tracking and reporting the time frame when the initial action was taken in each case. Currently, in approximately 99 per cent of the cases, the initial action has been taken within three months after the referral. Furthermore, the Division has developed a global case management system that will enable all actors to view and monitor the status of misconduct matters within their authority. With the introduction of this case management system, an analytical review of data and trends over the years will help to set more relevant performance indicators that could be introduced for those processes over which the Administration has control. Second, the Office of Human Resources recruited two new staff members early in 2021 to address the caseload within the Division. In addition, a legal officer post is being sought through the regular budget process, which will assist in addressing the recent increase in the caseload resulting from the increase in referrals from the Office of Internal Oversight Services (OIOS), given the recent increase in investigators for complex cases such as sexual harassment and sexual exploitation and abuse.

331. **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 is 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 is 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.**

Departments responsible: Department of Management Strategy, Policy and Compliance and Enterprise Resource Planning Solution Division
Status: Closure requested
Priority: Medium
Target date: Not applicable

332. The report of the Secretary-General on the new approach to mobility was submitted to the General Assembly at its seventy-fifth session, but the Assembly decided to defer consideration of the agenda item to the first resumed part of its seventy-sixth session, in March 2022. The Administration is of the view that this recommendation has been overtaken by the management reform and requests its closure by the Board.

333. 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.

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

334. The timing for presenting a proposal on the legal framework around the granting of funds to partners for consideration of the General Assembly is under review.

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

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

336. This recommendation is being addressed comprehensively in the context of the other recommendations relating to implementing partners contained in paragraphs 269 and 270 of chapter II of [A/71/5 \(Vol. I\)](#) as part of the continuing improvements in the grantor management module of Umoja Extension 2. The work on refining the common policy framework and the issuance of guidelines is under way.

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

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

338. The Administration continues its work on leveraging the functionalities of the United Nations Partner Portal, which is an online resource for United Nations agencies and partners. Partners register and undergo a due diligence process, which is harmonized and streamlined across the United Nations agencies. The Secretariat and United Nations agencies can share partnership observations and perform due diligence screening. The deployment of the Partner Portal in the Secretariat is on track for the fourth quarter of 2021.

339. In paragraph 286 of its report, to ensure that the shortcomings in the present systems are 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.

<i>Departments responsible:</i>	Office for the Coordination of Humanitarian Affairs and Enterprise Resource Planning Solution Division
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Target date:</i>	Not applicable

340. The shortcomings that were identified in 2015 related to the financial integration of the Umoja Foundation solution, which employs the pass-through grants and purchase orders, as the basis for a temporary solution until the Umoja Extension 2 grantor management module could be deployed in a subsequent phase. Aside from inefficiencies reported with the Umoja Foundation solution's financial integration, other shortcomings raised were associated with the initial migration approach of linking many pass-through grants (projects) to a single purchase order and errors reported with the consumption of the purchase order for follow-on transacting. The reported errors were resolved in 2016 and the migrated projects and related transactions are all closed now. In addition, the deployment of the Umoja Extension 2 grantor management module for the Office for the Coordination of Humanitarian Affairs in November 2019 has addressed the inefficiencies of the Umoja Foundation solution by way of a more streamlined solution for the integrated financial component. 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 2016⁶

341. 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 are 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>	Fourth quarter of 2021

⁶ A/72/5 (Vol. I), chap. II, and Corr.1.

342. The Administration does not maintain any specific residual value on assets and, therefore, assets become fully depreciated when their useful lives are exceeded and they remain in use. The Administration is cognizant of the need to manage this aspect of the operations and has launched an operational useful life parameter on all equipment records, which will allow the Organization to manage its asset replacement activities and assist in the reduction of future instances of fully depreciated assets remaining in use. The data that are expected to be generated from this activity will be integral to designing a new asset management approach for useful lives and values.

343. 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.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

344. The Administration will substantially improve the census data by capturing all employee and retiree data currently outside Umoja.

345. 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 retains control of the asset transferred and recognizes such transfers appropriately in line with IPSAS provisions.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Target date: Not applicable

346. The funds under conditional arrangements with donors were passed on to implementing partners, recognized as assets, and disclosed as advance transfers on IPSAS financial statements as at 31 December 2020. The transfers to implementing partners under unconditional arrangements with donors have continued to be expensed at the time of disbursements in accordance with the IPSAS policy until the new IPSAS standard is issued. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

347. 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 into the financial statements of that reporting entity. In the interim, pending such transition, a suitable disclosure might be provided in the United Nations volume I financial statements.

<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

348. The Administration reiterates its position and the explanations that it has provided to the Board since 2017 and once again requests the closure of this recommendation. United Nations operations as reported in volume II are confined to the special accounts of peacekeeping operations, the peacekeeping reserve fund and the support account. They are specifically funded by peacekeeping assessments. All trust funds are reported in the United Nations financial statements as reported in volume I.

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

350. This recommendation remains under implementation because Umoja functionalities to record mobility assignments will need to be aligned to the requirements of a potential new mobility system that is still under review by Member States. The General Assembly decided to defer consideration of the agenda item on mobility to the first resumed part of its seventy-sixth session, in March 2022.

351. In paragraph 192 of its report, the Board recommended that the Administration consider necessary adjustments in strategy to address work days 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>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 2022

352. The United Nations occupational safety and health management system was established through the promulgation of Secretary-General's bulletin [ST/SGB/2018/5](#). The full implementation of the system requires the development of additional policy

documents, subject to the availability of resources. The Organization is planning to implement an occupational safety and health management system that will allow it to provide centralized expertise to guide the creation of a coherent and consistent global approach, provide United Nations occupational safety and health management policy and standards, equip local occupational safety and health management committees with technical skills and deliver evidence-based, scientifically defensible and operationally informed solutions to workplace hazards. The Secretariat has also established a mental health leadership team, led by the Department of Management Strategy, Policy and Compliance. The leadership team has developed an action plan that includes activities aimed at promoting good mental health and supporting personnel with a mental health condition.

353. 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.

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

354. The draft administrative instruction was reviewed by the Office of Support Operations, which recommended a substantive change to one key aspect of supervision. The change will require a rewrite of the supervisory aspect and further discussions with affected entities, including outside the United Nations Secretariat.

355. 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.

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

356. Overly prescriptive criteria can impede efficiency and effectiveness, and indeed operational independence, by reducing the ability of OIOS to determine the most appropriate investigative response to specific instances of misconduct and fraud and corruption. In addition, OIOS has sufficient criteria for use in determining whether to adopt a matter for investigation, as outlined in its report on strengthening the investigation functions in the United Nations (A/58/708) and noted in General Assembly resolution 59/287. “Category I” cases are classified as high-risk, complex matters and serious criminal cases, including the following: serious or complex fraud, other serious criminal acts or activities (including sexual exploitation and abuse), abuse of authority or staff, conflict of interest, gross mismanagement, waste of substantial resources, cases involving risk of loss of life to staff or to others, and substantial violations of United Nations regulations, rules or administrative issuances.

Such cases should be brought to the attention of and investigated by OIOS. “Category II” cases are of lower risk to the Organization, including the following: personnel matters, traffic-related inquiries, simple thefts, contract disputes, office management disputes, basic misuse of equipment or staff, basic mismanagement issues, infractions of regulations, rules or administrative issuances, and simple entitlement fraud. Such cases can be handled by programme managers. If, however, there is an indication that the case might involve possible illegal activity and the use of trained professional investigators is considered essential, then the case should be handled by OIOS. Where programme managers are entrusted to conduct investigations, the results of their investigations should be reported to OIOS. OIOS considers this recommendation to have been implemented and requests its closure by the Board.

357. 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 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>	Office of Information and Communications Technology and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

358. The ICT standards and technical clearance for hardware and software procedures establish the Organization-wide standard moves towards consolidating ICT assets, systems and services for the United Nations Secretariat. Standardization creates efficiencies, accelerates deployment and enables integration between systems. Adopting ICT standards introduces new technologies in a structured, well-defined and transparent manner. Moreover, in collaboration with the Office of Supply Chain Management, the Office of Information and Communications Technology finalized the end-user technology and server, network and storage, and the ICT professional strategies. Developing the category strategy covers trends, contracts and expenditure analysis by all the entities. The oversight governance body, represented by the category management steering committee, met in March and May 2021 and approved the categories mentioned above. The final scope of requirements and the solicitation process, followed by the awarding of contracts for the end-user technology, and server, network and storage and ICT professional strategies, are being developed. The Office of Information and Communications Technology is also working on the remaining ICT categories, including enterprise solutions, communications services, communications infrastructure and radio systems, and geospatial information systems.

359. 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>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Ongoing

360. The Administration collected information that demonstrates the use of more realistic assumptions that factor in past trends. For example, in the context of the proposed programme budget for 2022, additional resources are proposed for section 32 (Special expenses), which take into account a past trend in the number of participants and after-service health insurance costs. Similarly, proposals entailing lower provisions under travel and consumable supplies across many budget sections reflect lower consumption patterns under these budget lines.

Report of the Board for the year ended 31 December 2017⁷

361. 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>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

362. Automation of segment reporting for United Nations operations as reported in volume I was implemented for 2020 reporting. The Administration plans to implement more automation of the Business Planning and Consolidation module's elimination rules by the end of 2021.

363. 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.

<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

364. Please refer to the Administration's comments in paragraph 302 above relating to the recommendation in paragraph 60 of chapter II of [A/70/5 \(Vol. I\)](#).

⁷ [A/73/5 \(Vol. I\)](#), chap. II.

365. **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: Fourth quarter of 2022

366. The United Nations Treasury is working with the Office of Legal Affairs on this matter, and the latter is reviewing the list of entities participating in the main cash pool for this purpose.

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

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

368. The comprehensive policy document is expected to be issued by the end of 2021. The delay on the work of the policy documentation is related to the time that has been devoted to the liquidity crisis.

369. **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.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Ongoing

370. The revision of the administrative instruction on special post allowance for temporary assignments at a higher grade is dependent upon approval by the General Assembly of the proposed amendments to the Staff Regulations and Rules. The Assembly had begun its consideration of those amendments at the main part of its seventy-third session, in December 2018, and decided to defer consideration of that agenda item to the first part of its resumed seventy-sixth session, in March 2022. The revision of the administrative instruction was put on hold accordingly.

371. **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 to adhere 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 2021

372. The Department of Operational Support continues to develop business requirements for the improvement in the consultants and individual contractors module, in consultation with users. The first changes are expected to be rolled out in Inspira during the second half of 2021, and they will address current defects and enable the download of personal history profiles in bulk and improve roster management functionalities.

373. In paragraph 112 of its report, the Board further recommended that the access management of Inspira be suitably modified to provide roles which can be used to 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 2021

374. Please refer to the Administration's comments above in paragraph 372 relating to the recommendation in paragraph 111 of chapter II of [A/73/5 \(Vol. I\)](#).

375. 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

376. Since October 2018, no consultants and individual contractors have been contracted without using Inspira to create their profiles. Hiring managers have been using the roster in Inspira when reviewing candidates for assignments, although not all consultants and individual contractors are selected through a job opening in Inspira. Section 4 of [ST/AI/2013/4](#) provides that selection through a job opening in Inspira or electronic platform is mandatory only when services of a consultant and individual contractor are needed for more than six months. This requirement has been strictly enforced since March 2021. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

377. In paragraph 136 of its report, the Board recommended that the 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>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

378. It is noted that heads of entities have the delegated authority to make exceptions to administrative instructions as long as the provisions from which an exception is granted do not emanate directly from a General Assembly resolution or the Staff Regulation and Rules of the United Nations. The time limitation of 24 months within 36 months for consultants and 9 months within 12 months for contractors are mandated by the Assembly. Accordingly, heads of entities do not have delegated authority to grant such exceptions. Since the second half of 2020, this issue has been brought to the attention of the heads of entities. Currently, heads of entities request exceptions to the above time limit from the Assistant Secretary-General for Human Resources. Fewer and fewer exceptions have been granted and only when a linkage to the COVID-19 situation can be shown. The exceptions are reported to the Business Transformation and Accountability Division by the Office of the Assistant Secretary-General for Human Resources. Furthermore, when a provision, such as the one on time limits for consultants and individual contractors, is an Assembly mandate, no changes can be made to the policy without the Assembly first allowing for it. Furthermore, in order to avoid the service duration of the consultants and individual contractors exceeding the mandated ones either by miscalculation or misunderstanding on the policy provisions, a guide on how to calculate the maximum service limit was developed by the Department of Operational Support with the aim of reaching accurate calculations of the service duration of consultants and individual contractors and of minimizing human error, to the extent possible. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

379. 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

380. There is already a mechanism in place to verify data and the 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, given that it would require the integration of multiple enterprise

resource planning systems with diverse coding. The Administration is of the opinion that the solution in place following management reform addresses the issue and therefore requests the closure of this recommendation by the Board.

381. 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 the 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

382. This recommendation is similar to the recommendation in paragraph 405 of chapter II of [A/76/5 \(Vol. I\)](#) (see also paras. 136–137 above). The Administration has provided the Board with evidence of the new tools and improvements of platforms that have been rolled out in an agile and iterative fashion, which will assist entities in meeting the 120-day target. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

383. 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.

<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 2022

384. The Office for the Coordination of Humanitarian Affairs had earlier communicated to the Board the decision of its management that, in the light of budgetary constraints and other ongoing organizational change priorities, any future work on the development of the Office's corporate guidance system would be postponed. This review has been further delayed owing to the COVID-19 pandemic.

385. The Office for the Coordination of Humanitarian Affairs has nevertheless continued to update its policy and guidance documents. The following documents have, to date, been updated in 2021: the Office's standard operating procedures on sexual misconduct and its policy instruction on gender equality (March 2021), the corporate resource mobilization strategy (April 2021) and the Office's branding and visual identity policy (July 2021).

386. 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.

<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

387. The anti-fraud and anti-corruption strategy is at an advanced stage. Following completion of a consultative process with relevant offices, it is expected that the strategy will be rolled out during the fourth quarter of 2021.

388. In paragraph 275 of its report, the Board further recommended that the Administration ensure that the United Nations Office at Nairobi performs risk assessment and prepares risk registers at the entity level and at the level of each division.

<i>Department responsible:</i>	United Nations Office at Nairobi
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2022

389. The United Nations Office at Nairobi has provided a series of refresher training sessions on enterprise risk management aimed at focal points and risk owners. The training takes into account the most recent technical guidance and accountability requirements of the United Nations Secretariat. Beyond the existing risks assessed during the 2019–2020 period, the updated risk register will encompass emerging risks related to the COVID-19 pandemic.

390. 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.

<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

391. The Administration is finalizing the revision of the standard corporate template agreement with implementing partners, which will include standard clauses on fraud and corruption. The grantor management module will include the generation of the standard agreement as part of its functionality.

392. In paragraph 291 of its report, the Board further 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>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

393. The statement on internal controls for all operations of the Secretariat for 2020 was signed by the Secretary-General on 26 May 2021 and was published in the six official languages of the United Nations.⁸ The review of the effectiveness of the Secretariat's system of internal controls is based mainly on the internal control self-assessment questionnaire that was submitted to the Secretariat entities in December 2020. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

394. 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 may be introduced, wherever missing, to provide a time frame for completion of such cases.

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

395. Please refer to the Administration's comments in paragraph 330 above relating to the recommendation in paragraph 169 of chapter II of [A/71/5 \(Vol. I\)](#).

396. 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>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

397. Please refer to the Administration's comments in paragraph 310 above relating to the recommendation in paragraph 104 of chapter II of [A/70/5 \(Vol. I\)](#).

398. 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 the Division of Regional Operations and other entities and reconcile this information periodically with the safety and

⁸ Available at <https://reform.un.org/news/secretary-general-signs-first-statement-internal-controls>.

security incident recording system figures to ensure that no critical incidents warranting intervention go unnoticed.

<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 2021

399. The Critical Incident Stress Management Unit's monitoring and evaluation platform remains under construction. Once the platform is ready, counsellors will be trained on how to use it.

400. 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.

<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 2021

401. The contract with the vendor for the new learning management system was finalized in January 2021. The system was set up and tested in May and June 2021 and will be the primary data source for new courses. Historical data are being migrated from the Department of Safety and Security and integration to other data sources has been mapped out with the vendor. Given that integration will require collaboration from multiple entities in the Secretariat and other United Nations system organizations, the full implementation of the recommendation has been extended to the end of 2022.

402. 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, the Office of Internal Oversight Services and other Secretariat offices for a complete and comprehensive reporting of cases of fraud and presumptive fraud.

<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

403. A presumptive fraud and fraud tracker has been put in place by the Office of the Controller. Submissions from OIOS are automatically uploaded to the tracker, including the referred cases. Yearly submissions from the Secretariat entities are cross-checked with the OIOS submissions. This ensures that the report sent to the Board is consistent and includes all cases of fraud and presumptive fraud submitted to Office of the Controller.

Report of the Board for the year ended 31 December 2018⁹

404. **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 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 2021

405. Given that the data quality checks initially performed early in 2021 did not fully satisfy the Board to merit closure of the recommendation, additional quality checks will be performed with the aim of closing the recommendation by the end of 2021.

406. **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

407. The Administration is focused on capturing and capitalizing all intangible assets across the Organization. The Administration remains committed to developing an approach to assist users in understanding the processes and procedures involved in the creation and capitalization of intangible assets.

408. **In paragraph 71 of its report, the Board recommended that the Administration develop a comprehensive policy and guidelines detailing an approved list of services under each activity, devising a method for apportioning 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: Fourth quarter of 2021

⁹ A/74/5 (Vol. I), chap. II.

409. The comprehensive policy document is expected to be issued by the end of 2021.

410. 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.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

411. The Administration is gathering the necessary data with the aim of updating the existing data set. Once each retiree is linked to a type of fund, there will be no need to use the percentage approach.

412. 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.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

413. 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. The migration was initially expected to be finalized by June 2021, but owing to other competing priorities, it is now expected to be finalized by December 2021.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

415. The Administration aims to ensure that the census data for the 2021 valuation have clear data for spouses and dependent children.

416. 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 is consistent with the actual status, undertake a comprehensive review of 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: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

417. This recommendation is implemented in part because the Health and Life Insurance Section has corrected the erroneous records for which a subsidy was charged and is working on classifying retirees as a unique group.

418. In paragraph 125 of its report, the Board recommended that the Administration review the personal benefits and contribution data of employees, retirees and dependents 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: Fourth quarter of 2021

419. A change request has been submitted to the Umoja Change Board regarding the addition of new fields for the tracking of specific benefit eligibility. The Administration will work to implement the change and all related activities, subject to the availability of resources.

420. 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 2021

421. Please refer to the Administration's comments in paragraph 302 above relating to the recommendation in paragraph 60 of chapter II of [A/70/5 \(Vol. I\)](#).

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

423. Please refer to the Administration's comments in paragraph 302 above relating to the recommendation in paragraph 60 of chapter II of [A/70/5 \(Vol. I\)](#).

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

425. Please refer to the Administration's comments in paragraph 302 above relating to the recommendation in paragraph 60 of chapter II of [A/70/5 \(Vol. I\)](#).

426. 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: Fourth quarter of 2021

427. The Administration is in the process of establishing a mechanism for monitoring the recovery of any unduly paid amounts.

428. 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: Second quarter of 2022

429. The Treasury has completed the documentation, which is required to go through a formal approval process.

430. 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 has 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: Second quarter of 2022

431. The Administration has updated the cash management procedure and is utilizing the Umoja data. All payments are disbursed according to a T+3 rule (T+3 is the current day plus three business days), which is deemed to be sufficient. A project has been submitted and endorsed by the Umoja Change Board to implement the enhancement, which would enable the alignment of the payroll and accounts payable disbursements under the T+3 rule. The enhancement is expected to be implemented by the second quarter of 2022.

432. 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.

Department responsible: Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: Medium
Target date: Second quarter of 2022

433. The Administration reviews the house bank balances on a daily basis and the buffer limits are set. The Administration will formalize the buffer limits and subsequently request the closure of this recommendation.

434. 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.

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

435. On the basis of earlier discussions between the Board and the Administration, the Board had indicated that it would close this recommendation. The Administration therefore reiterates its request that this recommendation be closed.

436. 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.

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

437. The Administration is working on processes to improve cash flow forecasting in order to improve cash management and investment decisions.

438. In paragraph 204 of its report, the Board recommended that compliance procedures and rules related 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

439. The Asset and Investment Manager system is monitored constantly and changes for pre-trade compliance are reviewed as soon as possible. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

440. In paragraph 212 of its report, the Board recommended that the Administration carry out a review of its hedging programme, increase the number of counterparties having International Swaps and Derivatives Association agreements and revisit the policy of equal splitting of agreements among the counterparties so as to derive advantage of 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

441. A review of the hedging programme was undertaken, and the foreign currency hedging guidelines were updated to ensure that each forward transaction was executed at the most competitive rate. This approach was implemented in the execution of the hedging programme for the 2020 and 2021 regular budget periods. Furthermore, the Office of Programme Planning, Finance and Budget is working to increase from three the number of counterparties with which the United Nations has an International Swaps and Derivatives Association agreement. Discussions are under way with two potential additional counterparties.

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

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

443. After discussions with the Board, the Administration now accepts the recommendation and will lay down a minimum set of requirements for the selection of a bank and will adopt a documented standard operating procedure for the opening and closing of bank accounts.

444. 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 related to them, in collaboration with the custodian agencies.

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

445. Following the approval by the Statistical Commission of the revised global Sustainable Development Goal indicator framework at its fifty-first session, in March 2020, there are no longer any tier III indicators that have no internationally established methodology or standards available. The Administration therefore requests the closure of this recommendation by the Board.

446. 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 regular updating of the repository to appropriately reflect the status of the requests.

Department responsible: Department of Economic and Social Affairs

Status: Closure requested

Priority: Medium

Target date: Not applicable

447. The Administration enhanced the demand repository and launched the revamped system in February 2021. Internal training for relevant staff in the Department of Economic and Social Affairs was conducted from February to May 2021 and the data conversion and enrichment process was completed by the end of June 2021. The Department's Capacity Development Programme Management Office conducts quarterly reviews of the records to ensure that requests are tracked and recorded in full.

448. In addition, the Department of Economic and Social Affairs wrote to the resident coordinators of the developing countries that had voluntary national reviews in 2020 to ascertain whether the capacity development needs articulated in their voluntary national reviews had been addressed by the United Nations system and to report and track demands for support in full in the repository. The administration therefore considers this recommendation to have been implemented and requests its closure by the Board.

449. 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 on financing support so as to obtain feedback on the financing policies.

Departments responsible: Department of Economic and Social Affairs; regional commissions; and Development Coordination Office

Status: Closure requested

Priority: High

Target date: Not applicable

450. There are adequate collaboration mechanisms in place to ensure that the input and views of regional commissions, United Nations country teams, Member States and other relevant stakeholders are provided in the various work streams on financing for development. These mechanisms and platforms are designed to engage specific stakeholders and experts on specific issues in financing for development. These include the Inter-Agency Task Force on Financing for Development and the annual

Economic and Social Council forum on financing for development mandated in the Addis Ababa Action Agenda of the Third International Conference on Financing for Development, as well as the preparations for the report of the Secretary-General on trends and progress in international development cooperation and the high-level meeting of the Development Cooperation Forum. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

451. 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 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.

Department responsible: Department of Economic and Social Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

452. The upgrade of the information technology system used by the Non-Governmental Organizations Branch is on track for full implementation by the end of 2021.

453. 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 General Assembly about related progress.

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

454. The Administration has identified 64 key performance indicators for procurement, with 39 completed as at the second quarter of 2021 and 3 complex ones that are in progress, while the remaining 22 are either under development or delayed pending implementation of other improvement initiatives such as the e-tendering tool. The Administration expects to complete the pending key performance indicators by the third quarter of 2021.

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

456. With regard to the refinement of non-compliance categories, the Administration continues to explore possible adjustments in Umoja to allow for better identification of the reasons and categories causing late submissions of travel requests. With regard to the differentiation of tolerance levels, the Administration is of the view that all categories of travellers should abide by the same target for the advance ticket purchase policy.

457. 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 2021

458. The Archives and Records Management Section continues to work with the Department for General Assembly and Conference Management, the Office of Information and Communications Technology and other entities on retention policy approaches for all functional areas of the Secretariat. Progress has, however, been affected by the COVID-19 pandemic, which shifted the Section's priorities and those of its clients on supporting SharePoint implementation to facilitate telecommuting arrangements. The recommendation is expected to be implemented by December 2021.

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

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

460. The Administration still awaits suggestions from Member States on the preservation proposal costing approximately \$10 million for the efforts to digitize some 1 million parliamentary and normative documents and publications that are in dire condition.

461. 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.

<i>Department responsible:</i>	Department of Global Communications
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2022

462. In response to successive General Assembly resolutions, the Department of Global Communications has put forward a preservation plan to complete the digitization of important, historic documents and is seeking to raise \$10.5 million in additional funds, which would cover a five-year workplan.

463. 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.

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

464. The Administration would like to reiterate that full implementation of this recommendation is subject to the funds available, especially in relation to the sustained and professional digital preservation infrastructure needed to secure business continuity for the United Nations Digital Library.

465. 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 have 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

466. Within the Dag Hammarskjöld Library's 2025 strategy, two more repositories from the library of the Economic Commission for Latin America and the Caribbean and the Economic Commission for Africa are planned for absorption and linking in the coming two years. Within the same strategy, the Dag Hammarskjöld Library will request the support of the Office of Information and Communications Technology in migrating its digital library platform to a fully open-source solution that will secure autonomy and interoperability with other United Nations databases. The Administration notes that the full implementation of this recommendation is contingent on the availability of funding.

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

<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

468. The statement on internal controls for all 2020 operations of the Secretariat was signed by the Secretary-General on 26 May 2021 and published in the six official languages of the United Nations.⁸ In the context of the preparation of the 2021 statement on internal controls, the United Nations Secretariat internal control framework, including entity-level controls and activity-level controls, was submitted to all Secretariat entities in June 2021. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

469. **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.**

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

470. In view of the ongoing uncertainties regarding work modalities in the post-COVID-19 pandemic environment and their impact on the workplace, the General Assembly, in its resolution [75/253 C](#), approved the Secretary-General's proposal ([A/75/342/Add.1](#), paras. 36–37) and the recommendation by the Advisory Committee on Administrative and Budgetary Questions in ([A/75/7/Add.42](#), para. 9) to close out the flexible workplace project on 31 December 2021, without the completion of the remaining floors. The issues relating to the post-occupancy evaluation report have been addressed and the remaining aspects of the recommendation on the completion of the project by 2020 and within the estimated cost have been overtaken by events. The Administration therefore requests the closure of this recommendation by the Board based on the developments mentioned above.

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

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

472. The contractor for the main renovation works defaulted, which resulted in the resolicitation of the bid for the main works and shifted the estimated substantial completion to the fourth quarter of 2023. The delays notwithstanding, the Administration remains confident that, by employing additional risk mitigation measures and value engineering, the project will remain within the approved budget.

Report of the Board for the year ended 31 December 2019¹⁰

473. In paragraph 28 of its report, the Board recommended that the Administration review the authority, basis and structure of the 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.

<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

474. The Administration has managed the current liquidity situation within the current mandates. The Secretary-General is scheduled to issue a new report on the financial situation of the United Nations later in 2021 with revised proposals on addressing the liquidity situation. Deliberations by the General Assembly on this report would then inform the action that can be taken with respect to liquidity management. The Administration reiterates that only Member States have the ultimate authority to make a significant improvement to or impact on the liquidity position and therefore requests that this recommendation be closed by the Board.

475. 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.

<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

476. The Administration provided the Board with sample reports on liquidity management and therefore requests the closure of this recommendation by the Board.

¹⁰ A/75/5 (Vol. I).

477. 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 the liquidity situation.

<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

478. The Office of the Controller is actively tracking and consulting with programme managers on programme delivery. As part of the normal operations, impact analysis is done should there be adverse external factors. The Administration does not believe that this recommendation should remain open based solely on the current liquidity situation and therefore requests its closure by the Board.

479. 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.

<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

480. This recommendation was triggered by the retroactive running of the staff assessment batch for several months. The incident with the staff assessment batch in 2019 was unique. In 2020, there was no incident that required the reopening of closed periods for material restatement. The daily fund balance was consistently reliable for retrospective review and cash forecasting purposes. On the basis of the situation in 2020, the Administration requests the closure of this recommendation by the Board.

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

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

482. Quarterly reports to aid in reviewing fund 10RCR activities has been created. In addition, a thorough review of year-end activities will be conducted before issuing allocations for the new year.

483. In paragraph 63 of its report, the Board recommended that the Administration complete the harmonization exercise in a time-bound manner

and review the 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 2021

484. The comprehensive policy document is expected to be issued by the end of 2021. The delay in the work on the policy documentation is related to the time that has been devoted to the liquidity crisis.

485. 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 2021

486. The comprehensive policy document is expected to be issued by the end of 2021. The delay in the work of the policy documentation is related to the time that has been devoted to the liquidity crisis.

487. 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: Fourth quarter of 2021

488. The comprehensive policy document is expected to be issued by the end of 2021. The delay in the work of the policy documentation is related to the time that has been devoted to the liquidity crisis.

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

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

490. The Administration completed the second part of recommendation. It is in the process of reviewing the programme support cost framework and related instructions and aims to complete the update and issuance by the end of 2021.

491. 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 maintain an audit trail for all those decisions.

<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

492. The Administration, in cooperation with the entity responsible for the grants, has reviewed the programme support cost percentage stated under all the grants that are lower than the standard rate. Furthermore, the Administration put in place a process to keep a log of all the requests for lowering the programme support cost rate and authorized by the Controller.

493. 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 final statements, which would also add to the availability of improved information and better transparency.

<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

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

495. 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.

<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 2024

496. The alignment of the Umoja objects of expenditure will be continued progressively over a number of annual budgets and 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 that facilitate the alignment exercise by clients and budget officers; (c) provide guidance and launch the remaining alignment steps; and (d) have a small team guiding the alignment and performing quality assurance by monitoring the adjustments.

497. In paragraph 111 of its report, the Board reiterated its recommendation that the 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.

<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

498. The review of open commitments is conducted throughout the year, especially at year end, prior to the closure of the related budget period to ensure proper validity. The Administration requests the closure of this recommendation by the Board.

499. 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.

<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

500. The operation procedure of the bank statement load has been discussed and improvements are being made to address this recommendation.

501. 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

502. The Administration is improving the bank monitoring process to strengthen the control over and the timeliness of the bank statement load.

503. 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

504. The Administration is reviewing all bank accounts and will close inactive accounts that are not being utilized.

505. 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 2021

506. The Administration conducts a monthly review of fund balances to identify any funds with negative balances and informs managers of the negative balances so that corrective action is taken.

507. 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

508. The Administration is working to add and activate a new data field in Umoja after retrieving data from the legacy system. The first round of data cleaning was completed and data testing is under way.

509. 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

510. The data set of the United Nations System Chief Executives Board for Coordination Task Force on Accounting Standards was developed and will be updated annually. The Administration will utilize the data set for the first time during its year-end actuarial valuation as at 31 December 2021.

511. In paragraph 144 of its report, the Board recommended that data on surviving dependents should be clearly demarcated from retiree data and that efforts be made to remove data regarding deceased staff members, which are 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

512. The Administration aims to ensure that the census data for the 2021 valuation includes clearly marked surviving dependents and excludes deceased staff members.

513. 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: Fourth quarter of 2021

514. The cost-sharing ratio for the United Nations Headquarters-administered United States of America-based health plans is calculated at a 2:1 ratio, with an effective date of 1 July. The contribution rates for active staff and retirees participating in after-service health insurance established on this basis are applicable to all participants in those plans, regardless of the funding source or the entity that they work for or retired

from. As a result, specific entities or funding sources might have an effective ratio slightly lower or higher than 2:1, depending on the composition of their participants' population at any point in time. The concept of having common plans across United Nations entities and funding sources within the Secretariat is cost-effective, efficient and provides significant economies of scale. The Secretariat will document in detail the process and the mechanism of cost sharing to better illustrate its practice and full compliance with the mandated ratios.

515. 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.

<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

516. The Administration continues to consider that indiscriminate disclosure of the details of all participating entities will clutter the notes with information that does not incrementally improve financial reporting. However, for the sake of more transparency, the Administration intends to disclose the share information as at 31 December 2021 of the participating entities with large numbers of contributors.

517. 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, 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>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

518. The Secretary-General and the personnel delegated with the authority and responsibility for planning, directing and controlling the activities of the operations of the United Nations as reported in volume I as a whole, rather than limited parts, should be considered as key management personnel. The Administration reiterates its request for the closure of this recommendation by the Board.

519. In paragraph 197 of its report, the Board recommended that the Administration create and approve service entry sheet 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>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

520. For the closing of the 2020 financial statements, the Administration emphasized the importance of having service entry sheets processed promptly and received a confirmation that all service entry sheets had been approved by the deadline. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

521. 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.

<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 Administration always emphasizes the importance of complying with the delivery principle and recognizing expenses in the appropriate financial year, where all relevant documents are uploaded in Umoja. 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 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.

<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>	First quarter of 2022

524. Work on the Secretary-General's bulletins continues to advance, in consultation with both Departments, with a revised completion target date of the first quarter of 2022.

525. 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 2022

526. The roles and responsibilities of the Department of Management Strategy, Policy and Compliance and the Department of Operational Support are being detailed in Secretary-General's bulletins that are in development. The bulletins are expected to be promulgated in the first quarter of 2022.

527. 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 Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

528. The revision of [ST/SGB/2019/2](#) is in its finalization stage and includes a precise definition of an "entity" in accordance with the delegation of authority framework. The draft revised policy was provided to the Board on 9 April 2021. The policy is expected to be issued before the end of 2021.

529. In paragraph 229 of its report, the Board 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: Fourth quarter of 2021

530. The Administration is finalizing a comprehensive review, through the assessment of the statutory documentation of the entities out of the scope of [ST/SGB/2019/2](#), based on the newly defined criteria of the revised policy. The draft revised policy was provided to the Board on 9 April 2021. The policy is expected to be issued before the end of 2021.

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

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

532. The Administration will consider this recommendation as implemented once the revised delegation of authority policy is issued. The revised policy will include a new section on the exercise of delegated authority by another entity, clarifying the scenarios in which an entity makes decisions (i.e., exercise the delegated authority) on behalf of another entity. The revised policy will prescribe subdelegation between entities in such scenarios.

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

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

534. During the revision exercise, a comprehensive review of the policy versus the delegation instrument was performed in 2020. All misalignments have been corrected in the draft revised [ST/SGB/2019/2](#) and revised instrument.

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

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

536. In 2020, the Administration initiated an evaluation of the accountability system, which includes an assessment of the current framework of the delegation of authority. The impact of the roll-out of the new framework on the workload of entities with delegated authority is included in this evaluation, conducted by OIOS, which is being concluded in 2021. In addition, the Management Client Board included a set of questions on the workload related to the new delegation of authority framework in the survey sent out to entities in January 2021. The results of that survey reveal that, with regard to the impact of the delegation of authority on the entities' workload, the majority of entities that responded to the survey agreed that the new delegation of authority had changed the workload in the areas of budget and finance and human

resources, but the majority also agreed that any increase in workload was outweighed by the overall benefits of enhanced decision-making authority. The detailed results of the survey were provided to the Board in April 2021.

537. 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.

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

538. Quarterly enhancements continued to be delivered for the delegation of authority portal on the basis of a prioritized list of requirements, including an automated process to revoke and draft or reissue all related delegations and subdelegations when instruments are revised. The set of enhancements for release in the third quarter of 2021 has been discussed and agreed to with the Office of Information and Communications Technology.

539. 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 of segregation of duties and develop a mechanism for identifying and documenting the lessons learned, for further improvement.

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

540. The development of criteria for the withdrawal of the delegation of authority and other corrective actions is in progress. The quarterly monitoring of the segregation of duties has started. A quarterly review of lessons learned from monitoring will start in the third quarter of 2021.

541. 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.

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

542. The Administration has completed the review of the key performance indicators and has proposed a new expanded set of key performance indicators, which includes both the upgrade and revision of the existing set of 16 key performance indicators and new indicators. The expanded set of key performance indicators will address the risks identified by policy owners, notably: (a) the risk of incorrect utilization of fund commitments; (b) the lack of segregation of procurement duties; (c) the overuse of informal methods of solicitation; and (d) the risks of delays in the different steps of the recruitment process.

543. In paragraph 295 of its report, the Board recommended that the Administration expedite 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.

<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 2022

544. The evaluation policy was promulgated in August 2021. In parallel, the Business Transformation and Accountability Division and OIOS have continued to advance capacity-building efforts by:

(a) Holding a series of workshops with Secretariat entities on the new policy and their joint role in supporting Secretariat entities in implementing it;

(b) Providing one-on-one advice to Secretariat entities on ways to implement key elements of the new policy, including developing an evaluation policy and workplan and establishing evaluation focal points;

(c) Establishing a growing evaluation community of practice;

(d) Making available an evaluation consultant roster that is being expanded and shared every month.

545. The Administration will continue to operationalize the new policy by finalizing an evaluation training course and offering it to Secretariat entities, and releasing an online portal of guidance, tools and good practice for Secretariat entities to draw upon.

546. 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 implementation of results-based management.

<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

547. As previously detailed in annex III (summary of the progress in the implementation of the action plan for the implementation of results-based management in the United Nations Secretariat, 2018–2021) to the tenth progress report of the Secretary-General on accountability (A/75/686), the Secretariat has implemented the majority of the planned activities prescribed in the action plan for implementation of results-based management according to the relevant timelines. The Secretariat has continued to build the capacity of Secretariat staff in results-based management, including holding numerous working sessions for the 2022 programme plan. In addition, a number of results-based management online courses have been launched, including on using Umoja for results-based management.

548. 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: Closure requested
Priority: Medium
Target date: Not applicable

549. This recommendation is similar to the recommendation contained in paragraph 405 of chapter II of A/76/5 (Vol. I) (see also paras. 136–137 above). The Administration requests closure of this recommendation on the basis of evidence of the new tools and improvement in platforms that have been rolled out in an agile and iterative fashion and will assist entities in meeting the 120-day target.

550. 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: Under implementation
Priority: Medium
Target date: Second quarter of 2022

551. While the Administration did not initially accept the recommendation because it was not meaningful to include planning activities that occur at different stages and not always within the timeline of the posting of the job opening, progress is being made towards improving the technology solution for monitoring recruitment timelines within the management dashboard. Real-time data are now available, and new data models that provide a more granular breakdown of the recruitment timeline into successive steps are being designed.

552. 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.

<i>Departments responsible:</i>	Office of Information and Communications Technology and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

553. The Information and Communications Technology steering committee approved moving towards a cross-functional and Secretariat-wide client relations management system at its meeting on 30 April 2021, subject to a sustainable funding model. The Human Resources Services Division in the Department of Operational Support continues to be actively involved in the implementation of this decision, which includes, as immediate next steps, procurement activities and the development of a comprehensive and streamlined service catalogue that will be used in the future global service delivery tool. User acceptance testing for the human resources catalogue is expected to be completed in the fourth quarter of 2021.

554. In paragraph 362 of its report, the Board 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.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Second quarter of 2022

555. The Administration continues to monitor timelines and review weekly ageing reports to ensure that requests are answered within the established five-day key performance indicator. The current average response time for service requests is four working days based on the most recent 2021 data. The Human Resources Services Division will continue to participate in the development of the future global service delivery tool, which will allow for additional process improvements. The Division also continues to review the existing interim tool on a regular basis, as well as new technological developments, to develop enhancements, both in the platform and the internal workflows.

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

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

557. The Information and Communications Technology Steering Committee approved moving towards a cross-functional and Secretariat-wide client relations management system at its meeting held on 30 April 2021, subject to a sustainable funding model. The business case presented was finalized, having obtained the

detailed feedback and suggestions from Management Client Board members, service providers and various other clients and stakeholders over the course of 2019 and 2020, which informed the development of business requirements. Clients also participated in assessments with various vendors to evaluate various solutions, which informed the final proposal approved by the Steering Committee. The Human Resources Services Division has provided the supporting evidence to the Board and it requests the closure of this recommendation by the Board.

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

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

Status: Closure requested

Priority: Medium

Target date: Not applicable

559. The dual structure is now well established as part of the management reform as from 1 January 2019, with the Human Resources Services Division serving as the single entry for clients' requests for advice on human resources matters under the tiered support model. Various coordination mechanisms have been put in place to ensure that the dual structure is followed and well understood, including biweekly meetings between tiers 2 and 3 (the Division and the Office of Human Resources) to resolve requests for advice requiring policy input, biweekly director-level meetings to discuss cross-cutting policy and operational matters, and the stabilization of the interim client relations management solution on SharePoint, the well-established knowledge management platform with more than 2,000 members in the Secretariat. The Division provided the supporting evidence to the Board and it requests the closure of this recommendation by the Board.

560. The Office of Human Resources, the Human Resources Services Division and the Capacity Development and Operational Training Service held a retreat in July 2020 to discuss, share and synchronize efforts, and identify and close the gaps that might have inhibited the ability of those three entities to work effectively.

561. 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.

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

Status: Closure requested

Priority: Medium

Target date: Not applicable

562. The Business Transformation and Accountability Division has created a monitoring tool that joins data from the delegation of authority portal and data extracted from Umoja (staffing tables information and Umoja roles). This tool allows for the monitoring of the entities' delegation of authority and the Umoja portal to ensure that they comply with the procurement capacity status. The Division is using this tool to review procurement delegations, liaise with entities and, when required, act to improve compliance. Relevant supporting documentation is available for the Board's review. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

563. 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.

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

564. In addition to the quarterly procurement key performance indicator analysis, the Business Transformation and Accountability Division introduced the real-time key performance indicator data in the accountability indicator monitoring section of the management dashboard, allowing the entities to monitor procurement activities in a timely and transparent manner. The Division has completed the review of the key performance indicators and has proposed new procurement key performance indicators, which are under review by the business and policy owners and are expected to be rolled out before the end of 2021.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

566. The Administration remains committed to implementing this audit recommendation and is continuing the work to ensure that a distinction is made between mandatory policy and operational guidance and that procurement policy and guidance are promulgated accordingly.

567. In paragraph 419 of its report, the Board recommended that the Administration strengthen the monitoring of 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: Closure requested

Priority: Medium

Target date: Not applicable

568. The Business Transformation and Accountability Division has created a monitoring tool that joins data from the delegation of authority portal and training data extracted from Inspira. On the basis of this new tool, the monitoring of mandatory training in property management commenced in the second quarter of 2021. Within a short period of time, a number of previously non-compliant property management subdelegates have come into compliance through completion of the mandatory training. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2022

570. A draft administrative instruction has been circulated to all Headquarters Property Survey Board Chairs across the United Nations system. Comments are being finalized prior to submission for review and approval by the Administration.

571. 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 the smooth and optimum functioning of the reinvigorated resident coordinator system.

Department responsible: Development Coordination Office

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

572. The Administration is looking forward to the outcome of the resident coordinator system review, which will inform the way forward on strategy and action to be taken to strengthen resource mobilization for a smooth inflow of resources and an optimum functioning of the system.

573. 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.

Department responsible: Development Coordination Office

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

574. The Joint Sustainable Development Goals Fund is planning extensive engagement with traditional and non-traditional donors, both bilaterally and during its yearly strategic advisory group meeting, chaired by the Deputy Secretary-General. Furthermore, the Fund is organizing a dedicated donor engagement workshop during the third and fourth quarters of 2021 to expand its donor base and ensure capitalization of the Fund. It is also reaching out to the COVID-19 response and recover multi-partner trust fund's donor base regarding the closure of the trust fund, anticipated in April 2022, and the transition of its lessons and activities related to development emergency response to the Joint Sustainable Development Goal Fund. The Joint Sustainable Development Goal Fund is also reaching out to other private sector partners, especially in the areas of small island developing States, least developed countries and digitalization.

575. 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: Fourth quarter of 2021

576. The consultation process with relevant United Nations Sustainable Development Group entities has been initiated, as well as discussions with the Office of Human Resources, to prepare for the drafting of the relevant administrative instruction.

577. 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: Third quarter of 2021

578. As of August 2021, a final draft had been circulated for review to the United Nations Sustainable Development Group principals from the Deputy Secretary-

General. A meeting of the United Nations Sustainable Development Group is planned for September 2021 to finalize and endorse the Management and Accountability Frameworks, including global and regional chapters.

579. 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.

Department responsible: Development Coordination Office

Status: Under implementation

Priority: High

Target date: First quarter of 2022

580. Through its monthly policy bulletin of June, the Development Coordination Office shared the common country analysis updated guidance and the updated common country analysis template after consultations with the inter-agency technical groups. The Office, together with peer support groups, continues to review initial common country analysis reports of the 2021 design countries on a weekly basis. Common country analysis updates are being tracked and most countries are expected to undertake their update towards the end of 2021, in order to inform their workplan for 2022.

581. 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.

Department responsible: Development Coordination Office

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

582. As at 3 August 2021, 11 organizations had signed the costing and pricing principles and the client satisfaction principles. The Development Coordination Office followed up twice to remind the remaining organizations to sign the documents. The Chairs of the United Nations Sustainable Development Group's Business Innovations Group reiterated, at the Business Innovations Group's meeting held on 30 June 2021, the importance of the remaining 10 organizations' signatures on the documents.

583. As at 31 August 2021, 129 of 131 countries had signed off on their business operations strategy. The remaining two countries are expected to sign off by the end of 2021. The General Assembly's deadline for the strategy roll-out is 31 December 2021, and therefore the Business Innovations Group is well ahead of schedule for the roll-out.

584. In paragraph 515 of its report, the Board 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: Closure requested
Priority: Medium
Target date: Not applicable

585. A common back offices team has been established in the Development Coordination Office, consisting in large part of secondees from Business Innovations Group member entities. The first part of this recommendation has been addressed already and the second part will be covered with the recommendation in paragraph 517 of chapter II of [A/75/5 \(Vol. I\)](#) (see below). Therefore, the Office requests the closure of this recommendation by the Board.

586. In paragraph 517 of its report, the Board 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: Fourth quarter of 2021

587. The conceptual design of the platform was completed in June 2020. The platform will be piloted in the Viet Nam common back office, which is scheduled to come online in the fourth quarter of 2021.

588. 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

589. Discussions were held between the Deputy Secretary-General and the Business Innovations Group Chairs in June 2021 regarding a potential review of the targets and timelines for the common premises roll-out. It was agreed that the resource plan needed to be completed as a basis for a feasibility assessment, which lead to a discussion of revised targets. The resource plan is under development by the Business Innovations Group and is scheduled to be completed by the third quarter of 2021. Any subsequent revision of the targets will require the engagement of the Member States.

590. **In paragraph 531 of its report, the Board 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 2021

591. The country common premises plan roll-out was launched in June 2021 and remains ongoing and on schedule. The Business Innovations Group is in the process of developing a resource plan reflecting different options for resource mobilization in the context of scaling common premises. The assessment is expected to be completed by the third quarter of 2021.

592. **In paragraph 533 of its report, the Board 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 2021

593. The common premises database development was completed in May 2021 and is being rolled out as part of the country common premises plan.

594. **In paragraph 548 of its report, the Board recommended that the Department 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 2021

595. A tracker was developed to document the agreed action points from the review retreats that looked at collaboration between the peace and security pillar and the development and management systems, and to ensure systematic follow-up. Most of the action points have been implemented and ongoing monitoring is scheduled to take place on a regular basis until the end of 2021.

596. **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: Fourth quarter of 2021

597. The Administration continues to actively implement the “Building Our Pillar” action plan, conducting initiatives, activities and workshops with a focus on supporting staff professional development; promoting agility, innovation and new ways of working; information-sharing; and fostering ethics, trust and integrity and an enabling environment.

598. 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: Closure requested
Priority: High
Target date: Not applicable

599. The Administration continued its efforts to augment financial resources to the Peacebuilding Fund. The Fund mobilized \$181 million in 2020, up from \$134 million in 2019. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

600. 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

601. During the COVID-19 pandemic period, the Central Emergency Response Fund secretariat has remained flexible on extension cases. Following the pandemic, extension cases will be more closely reviewed.

602. In paragraph 644 of its report, the Board recommended that the Office expedite the roll-out of 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.

<i>Departments responsible:</i>	Office for the Coordination of Humanitarian Affairs and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2022

603. The first phase has been successfully rolled out and implemented. The scope of the first phase included the automated upload of projects into the grantor system, which reduces the manual input done by the country-based pooled funds team. The Office for the Coordination of Humanitarian Affairs continues to follow up with the Enterprise Resource Planning Solution Division team to scope the implementation of the second phase, to include synchronization of financial transactions and fund balances.

604. 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

605. OIOS notes the following:

(a) The comments supporting this recommendation ([A/75/5 \(Vol. I\)](#), chap. II, paras. 658–659) relate to fraud investigations. The legal framework guiding the investigation of misconduct (see [ST/AI/2017/1](#)) does not stipulate a time frame for completing investigations;

(b) Stipulating a policy time frame to guide the conduct of investigations will remove the flexibility of the OIOS response, with the unintended consequence that the Organization would be penalized for pursuing higher quality investigations through a necessary and lengthy investigative process;

(c) Fraud investigations can, by their very nature, be complex and lengthy, requiring the recovery of a large number of documents, the analysis of large quantities of emails and the interviewing of a large number of witnesses;

(d) OIOS makes every effort to properly monitor investigation timelines and manage its resources in a way that can support the completion of investigations within as short a time frame as possible.

606. For the above reasons, OIOS considers that the recommendation should be closed by the Board. OIOS does not agree that it is necessary that a time frame be explored, given that it already monitors the progress of its own investigations closely and reports regularly to the Secretary-General, its audit committees and to Member States on the timeliness of its investigations.

III. Status of implementation of recommendations on information and communications technology affairs

607. In annex II to its report on the United Nations for the year ended 31 December 2020 (A/76/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation of its 68 extant recommendations on ICT relating to prior periods.

608. Table 5 summarizes the overall situation, as of August 2021, with respect to the 32 recommendations that were determined by the Board to be under implementation as of December 2020. Of the 32 outstanding recommendations, 18 are scheduled to be implemented in 2021, 7 in 2022 and 7 are of an ongoing nature.

Table 5

Status of implementation of recommendations for prior periods on information and communications technology affairs 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 2020

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Office of Information and Communications Technology	26	1	–	25	20	5
Multiple departments	6	–	–	6	6	–
Total	32	1	–	31	26	5

Detailed information on implementation status

Report of the Board of Auditors on the handling of information and communications technology affairs in the Secretariat¹¹

609. In paragraph 31 of its report, the Board noted that the Administration had agreed with its recommendation that, in order to enable greater consistency and transparency with regard to ICT funding and budgets and allow better management of costs and effective prioritization, the Controller require that proposed ICT budgets set out: (a) the cost of running day-to-day services; (b) the cost of licences and maintenance costs for existing systems; (c) costs related to upgrading existing service delivery (e.g. to improve security); and (d) new costs, including strategic requirements.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: Medium

Target date: Ongoing

610. In accordance with existing policy, significant ICT initiatives should be coordinated with and/or approved by the Office of Information and Communications Technology. Technical guidance for field technology operations prepared by the

¹¹ A/67/651.

Office is included as part of the Controller's budget instructions. Missions are requested to engage early with their counterparts in the Office in the budget preparation process and to secure the concurrence of the Office before submitting their budget proposals. The programme budget guide has instructions for entities regarding their ICT budget proposals, as well as new ICT investment or projects requiring an investment of \$200,000 or more, which are subject to technical clearance from the Project Management Office of the Office of Information and Communications Technology prior to the submission of their budget proposals to the Office of Programme Planning, Finance and Budget.

611. In paragraph 68 of its report, the Board noted that the Administration had agreed with its recommendation that it develop a fit-for-purpose governance framework to oversee the strategic development of ICT across the United Nations. This governance framework should clearly set out roles, accountabilities and responsibilities and ensure that decision-making bodies operate distinctly from consultative and advisory forums.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Second quarter of 2022

612. An effective fit-for-purpose governance framework has been established through the establishment of the Information and Communications Technology Steering Committee, which is co-chaired by the Under-Secretaries-General for Operational Support and for Management Strategy, Policy and Compliance and has broad representation at the Assistant Secretary-General and Under-Secretary-General levels. Technical committees covering technology innovation, information security and ICT policy and architecture have been established and are operational. A proper accountability framework for the fulfilment of the ICT strategy is under implementation.

Report of the Board of Auditors on progress in the handling of information and communications technology affairs in the Secretariat¹²

613. In paragraph (c) of the summary of its report, the Board recommended that the Administration, as a matter of urgency, formalize corporate ICT policies and procedures, including governance structures and appropriate delegations of authority, to ensure that the necessary authorities and accountabilities are in place to support implementation of the ICT strategy.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2022

¹² A/70/581.

614. Corporate policies and procedures have been formulated and promulgated. Governance structures and bodies are in place and active through the establishment of the Information and Communications Technology Steering Committee and technical committees covering technology innovation, information security and ICT policy and architecture. A proper accountability framework for the fulfilment of the ICT strategy is under implementation.

615. In paragraph (d) in the summary of its report, the Board recommended that the Administration establish a robust compliance framework with the necessary authorities to ensure adherence to Secretariat-wide ICT policies, including those on information security.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

616. The Office of Information and Communications Technology is proceeding with a compliance review exercise in order to assess the existing mechanisms and identify an action plan, noting that resources are currently limited.

First annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy¹³

617. In paragraph 40 of its report, the Board recommended that the Office of Information and Communications Technology complete the task of formulating and promulgating ICT policies in a time-bound manner and establish the proposed self-regulatory compliance function.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

618. The Secretary-General's bulletin on information sensitivity, classification and handling (ST/SGB/2007/6) still stands but is under revision. A policy on data privacy will also be developed soon.

619. In paragraph 55 of its report, the Board recommended that the Administration ensure that all personnel complete the mandatory information security training.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Target date: Ongoing

¹³ A/72/151.

620. The actions undertaken to increase compliance include ensuring that:

(a) Incoming staff are made aware of mandatory training requirements, including the training on information security;

(b) Compliance rates are monitored and made available to heads of entities in the management dashboard and the performance against this objective is also included in senior managers' compacts.

621. The Office of Information and Communications Technology notes that it has implemented the elements under its control in a timely manner and that the United Nations Information Security Awareness Course has one of the highest completion rates among the mandatory courses.

622. In paragraph 86 of its report, the Board recommended that the Administration devise a first-level resolution rate measure by classifying the requests for services that could potentially be resolved at the first level.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

623. In line with the management reform principles, tier 1 and tier 2a production support will be consolidated and harmonized under the global Unite Service Desk to ensure consistency in the advice provided to all Secretariat entities. This provision of support will simplify the process and streamline support for the current framework for enterprise systems. The case management system (currently iNeed) will ensure end-to-end visibility of service delivery.

624. In paragraph 105 of its report, the Board recommended that the relevant policies be suitably revised to ensure that ICT procurements above a prescribed threshold are processed through Umoja and vetted centrally by the Office of Information and Communications Technology to ensure uniformity, standardization, compliance with ICT policies and benchmarking of costs.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Target date: Second quarter of 2022

625. The Department of Operational Support adopted a supply chain strategy as part of management reform. In turn, the Office of Information and Communications Technology participates in the implementation of this strategy. The Office has finalized two category strategies that have been approved by the steering committee on category management: (a) end user technology; and (b) server, network and storage. Developing the category strategy requires analysis of trends, contracts and expenditure by the United Nations Secretariat entities involved in the process. The oversight governance body represented by the steering committee met in March 2021 and approved the categories mentioned above. The approved strategies will lead to

action such as developing the scope of requirements, the solicitation process and the awarding of contracts.

626. In paragraph 106 of its report, the Board also recommended that a clear road map be developed to realize cost optimization benefits through global sourcing.

Department responsible: Office of Information and Communications
Technology

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

627. A new global sourcing contract has been signed with a service provider for application development and the onboarding of the service provider has been completed.

628. The category strategy has been prepared and is pending approval by the steering committee on category management. It is expected that the solicitation process and awarding of the contract will be completed by December 2021.

629. In paragraph 112 of its report, the Board recommended that the Administration take effective steps to ensure the implementation of the enterprise delivery framework and reduce the fragmentation of ICT resources.

Department responsible: Office of Information and Communications
Technology

Status: Under implementation

Priority: High

Target date: Ongoing

630. The enterprise delivery framework, as defined in the report of the Secretary-General on information and communications technology in the United Nations (A/69/517), has been implemented and did not include a second phase. The Office of Information and Communications Technology will liaise with the Board to ensure that any remaining issues relating to the recommendation are addressed.

Second annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy¹⁴

631. In paragraph 79 of its report, the Board recommended that: (a) the Office of Information and Communications Technology continue to work with the Department of Field Support, offices away from Headquarters and regional commissions to improve the visibility of ICT assets; (b) a cost-benefit analysis be conducted in order to decide on extension of the scope of intrusion detection services to include all critical ICT resources across the Secretariat; (c) priority be accorded to the completion of network segmentation as originally planned; and (d) efforts be made to finalize the data privacy policy for the United Nations at the earliest.

¹⁴ A/73/160.

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

632. Part (a) of this recommendation has been implemented and the evidence has been provided to the Board. With regard to part (b) of the recommendation, following an assessment of intrusion detection services in the context of evolving cybersecurity threats and the need to implement Secretariat-wide capacity, the Office of Information and Communications Technology has determined that the need for intrusion detection can be addressed more effectively and efficiently using internal cybersecurity capabilities and capacities. For part (c) of the recommendation, the mandate for network segmentation was approved by the Project Review Committee in February 2021 and a detailed project plan is being finalized. Regarding part (d) of the recommendation, as a critical part of the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, the data privacy policy is being formulated.

633. In paragraph 126 of its report, the Board recommended that the Administration identify and document global sourcing opportunities along with an estimation of savings.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2022

634. Please refer to the Administration's comments in paragraph 625 above relating to the recommendation in paragraph 105 in [A/72/151](#).

635. In paragraph 127 of its report, the Board recommended that pending contracts be finalized with the established timelines to enable optimal utilization of resources.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

636. Please refer to the Administration's comments in paragraph 625 above relating to the recommendation in paragraph 105 in [A/72/151](#).

637. In paragraph 140 of its report, the Board recommended that the Administration draw up a plan for the time-bound replacement of videoconferencing equipment to ensure the resilience of videoconferencing services.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Third quarter of 2021

638. The videoconference control management upgrade was completed and deployed to the Global Service Centre, pending the final pre-production setup of the One United Nations conference bridge to include the recently purchased conference bridges, which is in progress. Videoconference control management will be rolled out for global videoconference operations by the end of September 2021.

Third annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy¹⁵

639. In paragraph 20 of its report, the Board recommended that the Office of Information and Communications Technology develop an appropriate compliance model including a self-assessment mechanism for all policies, where feasible, and coordinate with stakeholders to ensure better compliance.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

640. The Office of Information and Communications Technology proceeded with a compliance review exercise in order to assess the existing mechanisms and identify an action plan. Resources are distributed and need to be structured in order to achieve a coherent approach to monitoring.

641. In paragraph 53 of its report, the Board recommended that the Office of Information and Communications Technology focus its efforts on network segmentation and continue to enhance the information security programme by focusing on workstation configuration, training and asset classification.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

642. The recommended initiatives are under implementation.

643. In paragraph 68 of its report, the Board recommended that the Administration review and define the current set of “critical” applications, conduct regular disaster recovery exercises for all applications identified as

¹⁵ [A/74/177](#).

critical and ensure prompt corrective action for shortcomings noted in the disaster recovery exercise.

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

644. The process of conducting disaster recovery tests is ongoing. Given that the Office is dependent on disaster recovery tests being conducted, it will engage with business owners and the owners of critical systems to ensure that they are made aware of the requirement for disaster recovery tests and will provide technical support in this area.

645. In paragraph 85 of its report, the Board recommended that the Office of Information and Communications Technology, in coordination with other stakeholders, review the existing governance and compliance processes regarding websites, identify the gaps and ensure compliance with the existing guidelines and standards.

Department responsible: Office of Information and Communications Technology
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2021

646. The administrative instruction on public websites has been reviewed by the Office of Legal Affairs and the Department of Global Communications is finalizing it. The Office of Information and Communications Technology and the Department have also provided guidance on the requirements for public website compliance to authoring entities.

Fourth annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy¹⁶

647. In paragraph 34 of its report, the Board recommended that the Office map the functions, roles and responsibilities of the divisions, sections and services within the Office, based on the report of the Secretary-General (A/72/492/Add.2), in order to avoid overlapping and duplication of functions.

Department responsible: Office of Information and Communications Technology
Status: Under implementation
Priority: High
Target date: First quarter of 2022

¹⁶ A/75/156.

648. The Board's findings will be taken into account in the ongoing review of the overall functioning of the Office of Information and Communications Technology.

649. In paragraph 50 of its report, the Board recommended that the Office develop an accountability framework for ICT and that it monitor its implementation in line with its role as a second line of defence for ICT functions.

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

Status: Under implementation

Priority: High

Target date: Second quarter of 2022

650. The accountability framework for ICT is in the process of being implemented and will be supported through monitoring for compliance.

651. In paragraph 93 of its report, the Board recommended that the Administration take forward the information security initiatives identified earlier, such as asset classification, enhanced awareness and network segmentation, and that it take appropriate initiatives to ensure better compliance by the departments and offices.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

652. The recommended initiatives are under implementation.

653. In paragraph 132 of its report, the Board recommended that the Office introduce procedural controls through a technical procedure document before application development.

Department responsible: Office of Information and Communications Technology

Status: Closure requested

Priority: High

Target date: Not applicable

654. The software development technical procedure has been issued and is published on iSeek. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

655. In paragraph 143 of its report, the Board recommended that the Administration review the future road map of all applications identified for consolidation in Inspira, in line with the decisions taken regarding Inspira.

<i>Departments responsible:</i>	Office of Information and Communications Technology; 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 2021

656. The Office of Information and Communications Technology is in the process of reviewing the future road map of all applications identified for consolidation in Inspira with the business owners, namely, the Department of Operational Support and the Department of Management Strategy, Policy and Compliance.

657. In paragraph 153 of its report, the Board recommended that the Office prepare a compliance road map for all the United Nations websites, in consultation with other stakeholders, to mitigate security risks within a defined time frame.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

658. Please refer to the Administration's comments in paragraph 646 above relating to the recommendation in paragraph 85 in [A/74/177](#).

659. In paragraph 181 of its report, the Board recommended that the Office prepare a consolidation road map for all pending activities to achieve a fully unified Enterprise Service Desk.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Second quarter of 2022

660. The Office of Information and Communications Technology is preparing a consolidated road map for all pending activities to achieve a fully unified Enterprise Service Desk and plans to present a proposal to the legislative bodies.

661. In paragraph 183 of its report, the Board recommended that the Administration take steps for the formulation of appropriate performance benchmarks for the resolution of incidents and requests for enterprise applications based on service-level agreements, and monitor the performance of the Unite Service Desks against them.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

662. The Administration is implementing standard service-level agreements, which are based on service request prioritization for all enterprise applications that are supported.

663. In paragraph 204 of its report, the Board also recommended that the Administration develop a policy on information management and data privacy, in line with the personal data protection and privacy principles established by CEB.

<i>Departments responsible:</i>	Office of Information and Communications Technology; 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 2022

664. The Office of Information and Communications Technology has drafted an information management framework that establishes an information life cycle management model to govern the management of all information assets across the Secretariat, regardless of their status, format and storage media. The draft is with the Information and Communications Technology Steering Committee, the Office of Legal Affairs and the Executive Office of the Secretary-General for review and comments. There is also a Secretariat-wide initiative to address data privacy as part of the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, and the Office of Information and Communications Technology is supporting that initiative.

665. In paragraph 210 of its report, the Board recommended that the Office of Information and Communications Technology complete the creation of a central repository of data sources or organization-wide data catalogue in consultation with the Executive Office of the Secretary-General.

<i>Departments responsible:</i>	Office of Information and Communications Technology and Executive Office of the Secretary-General
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

666. The United Nations data exchange, as outlined in the Data Strategy of the Secretary-General for Action by Everyone, Everywhere, is part of the Office's larger "Data-as-a-Service" vision for the Secretariat. The initial focus of the vision is to

establish an enterprise data catalogue platform that will serve as the central repository of data sources. A cross-functional working group led by the Office is preparing the request for proposal documents for an enterprise catalogue solution.

667. In paragraph 226 of its report, the Board recommended that the Office of Information and Communications Technology take the necessary steps, in consultation with the Office of Supply Chain Management, to draw up a timeline and complete the revised solicitation process and award of contract for ICT services.

<i>Departments responsible:</i>	Office of Information and Communications Technology and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

668. In collaboration with the Office of Supply Chain Management, the Office of Information and Communications Technology finalized the end user technology and server, network and storage, and ICT professional strategies. Developing the category strategy covers trends, contracts and expenditure analysis by all the entities. The oversight governance body represented by the steering committee on category management met in March and May 2021 and approved the categories mentioned above. Development is ongoing for the final scope of work and the solicitation process, to be followed by the awarding of contracts for the end user technology and server, network and storage, and ICT professional strategies. The Office of Information and Communications Technology is also working on the remaining ICT categories, including enterprise solutions, communications services, communications infrastructure, radio systems and geospatial information systems.

669. In paragraph 227 of its report, the Board recommended that the Office of Information and Communications Technology prepare detailed transition plans for each of the global sourcing projects for smooth onboarding of the new service providers.

<i>Departments responsible:</i>	Office of Information and Communications Technology and Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

670. Please refer to the Administration's comments in paragraph 668 above relating to the recommendation in paragraph 226 in [A/75/156](#).

671. In paragraph 235 of its report, the Board recommended that the Office of Information and Communications Technology establish an improved collaborative mechanism with administrative focal points in respect of dormant account holders in their departments or offices to disable accounts and telephone connections that are no longer needed.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

672. Through their executive offices or administrative focal points, Secretariat entities are responsible for maintaining their data integrity and ensuring the timely clean-up of accounts.

673. The Office of Information and Communications Technology will brief the Information and Communications Technology Steering Committee on the potential operational and financial risks presented by the dormant accounts and seek intervention from the Committee in this regard.

674. The Office of Information and Communications Technology will seek approval for the permanent deletion of accounts that are unused for a specified period of time. Once approved, this process will be integrated into the current policy, be communicated Secretariat-wide and be part of service acceptance when an account is established.

675. In paragraph 236 of its report, the Board recommended that the Office of Information and Communications Technology consider briefing the Information and Communications Technology Steering Committee on the potential operational and financial risks presented by the dormant accounts and seek its intervention on the matter.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2021

676. Please refer to the Administration's comments in paragraphs 672–674 above relating to the recommendation in paragraph 235 in [A/75/156](#).

IV. Status of implementation of recommendations on the strategic heritage plan

677. In annex III to its report on the United Nations for the year ended 31 December 2020 ([A/76/5 \(Vol. I\)](#), chap. II), the Board provided a summary of the status of implementation of its 28 extant recommendations on the strategic heritage plan relating to prior periods.

678. Table 6 summarizes the overall situation, as of August 2021, with respect to the 15 recommendations that were determined by the Board to be under implementation as of December 2020. Of the 15 outstanding recommendations, 12 are scheduled to be implemented in 2021 and 3 in 2024.

Table 6
Status of implementation of recommendations for prior periods on the strategic heritage plan considered not to have been fully implemented in annex III to the report of the Board of Auditors on the United Nations for the year ended 31 December 2020

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
United Nations Office at Geneva	15	–	–	15	15	–
Total	15	–	–	15	15	–

Detailed information on implementation status

Report of the Board of Auditors on the United Nations for the year ended 31 December 2016¹⁷

679. In paragraph 391 of its report, the Board recommended that: (a) the strategic heritage plan team finalize the parts of the programme manual related to the construction phase; and (b) the project owner approve and implement the programme manual.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

680. The programme manual has been in place since the early stages of the strategic heritage plan following its final approval by the General Assembly in 2015, and reflects the processes being implemented by the team in managing the project. Revisions are being made to the most recent version of the programme manual to reflect additional processes, specifically with respect to the historical buildings and building E renovation contracts. Once completed, the most recent revision of the programme manual will be resubmitted for the approval of the project owner.

Report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva¹⁸

681. In paragraph 282 of its report, the Board recommended that management enhance its efforts to mitigate the impact of its buildings on the natural environment through sustainable design and ensure that the contractor for the new building performs its work with the objective of fulfilling all environmental categories from the LEED green building certification systems, as stipulated in the contract.

¹⁷ A/72/5 (Vol. I), chap. II, and Corr.1.

¹⁸ A/73/157.

<i>Department responsible:</i>	United Nations Office at Geneva
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2021

682. The new building H has now been occupied, with staff having moved into the building as from 17 May 2021. External works are in the completion stages and work is ongoing to complete and resolve punch list items. Once the outstanding works are completed, the contractor is expected to finalize the assessment of compliance with LEED gold certification requirements, as required under the contract.

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

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

684. As and when new information on entities relocating to building H becomes available, the applicable and potential rental income is updated. The funding key for the Office of the United Nations High Commissioner for Human Rights is updated annually at the beginning of each year. The most recent update was done in February 2021.

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

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

686. This recommendation will be implemented fully following the completion of the renovations of the Palais des Nations. The Administration has determined that from that time onwards, the incremental security cost will be recovered through a service charge.

Report of the Board of Auditors on the strategic heritage plan of the United Nations Office at Geneva¹⁹

687. In paragraph 82 of its report, the Board recommended that the strategic heritage plan team revise the current chart to report on the actual and budget

¹⁹ A/75/135.

cost of each contract phase separately in the chapter in the monthly project reports from the start of the renovation works.

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2021

688. The monthly progress report was revised as planned following the issuance of the February 2021 report, with an additional specific chart added for the historical building contract, in addition to the one that is included for the new building contract. Another chart will be added following the conclusion of the guaranteed maximum price contract for building E.

689. In paragraph 85 of its report, the Board recommended that the United Nations Office at Geneva incorporate project status charts in the report to the General Assembly.

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2021

690. The drafting of the progress report for the seventy-sixth session of the General Assembly has commenced and the relevant annex has been incorporated into the draft report.

691. In paragraph 100 of its report, with regard to future procurement of renovation construction works, the Board recommended that the United Nations Office at Geneva incorporate lessons learned and implement, from the outset, contracting strategies that are balanced in an appropriate way. Such strategies would further enable potential qualified contractors to opt to participate in the tender and submit competitive bids while not taking on excessive risk to the United Nations.

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2021

692. Lessons learned sessions have been held for both the new building and the historic building renovation contracts following the successful conclusion of these procurements. These lessons learned have been incorporated into the contracting and procurement strategy for building E from the outset. The documents are being finalized for the issuance of the request for proposals for building E.

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

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2021

694. The building information modelling strategy to support the required operations and maintenance activities along the life cycle of the Palais des Nations buildings is under development.

695. Once the strategy is completed, it will allow the United Nations Office at Geneva to put in place a long-term plan to support the buildings' operations requirements to execute preventive maintenance, space management and capital projects.

696. In paragraph 142 of its report, the Board recommended that the strategic heritage plan team continue its efforts to ensure a high quality of the building information models for the entire strategic heritage plan project.

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2024

697. Work is progressing on regularly reviewing the changes made to the building information models to ensure their continued high quality.

698. In paragraph 157 of its report, the Board recommended that management conduct a further detailed review and continue to further refine the calculation of energy-saving measures and expected energy use.

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2021

699. The calculation of the energy-saving measures has been further refined and will be shared with the Board at the time of its next audit visit.

700. In paragraph 165 of its report, the Board recommended that the United Nations Office at Geneva report on the projected number of occupants following the implementation of the strategic heritage plan in each annual progress report of the Secretary-General.

Department responsible: United Nations Office at Geneva
Status: Under implementation
Priority: High
Target date: Fourth quarter of 2021

701. A table of the projected number of workspaces and occupants was provided in the seventh annual progress report of the Secretary-General on the strategic heritage plan of the United Nations Office at Geneva (A/75/355, para. 26, and table 1) and will be provided on an annual basis in future progress reports of the Secretary-General.

702. In paragraph 174 of its report, the Board recommended that the United Nations Office at Geneva report on the projected number of workspaces following the implementation of the strategic heritage plan in each annual progress report of the Secretary-General.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

703. Please refer to the Administration's comments in paragraph 701 above relating to the recommendation in paragraph 165 in A/75/135.

704. In paragraph 210 of its report, the Board recommended that the United Nations Office at Geneva assess and apply measures to lower carbon emissions when planning and constructing future buildings, thereby also taking a life cycle assessment into account.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2021

705. In addition to the standards used in the construction of the new building H, measures have also been taken for the renovations of the historic buildings and building E, namely, specifying suitable cost-effectiveness and quality levels for systems and components, taking into account their long-term performance and optimum maintenance requirements. These measures are to contribute to lowering the carbon emissions related to the Palais des Nations.

706. In paragraph 218 of its report, the Board recommended that the United Nations Office at Geneva integrate the use of more renewable energy into future building designs on the campus of the Palais des Nations to the extent possible.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

707. The use of renewable energy in the renovation design for building E has been incorporated as cost effectively and realistically as possible, within the existing approved budget of the strategic heritage plan. This includes the reinstallation of the existing solar panels on the new roof at level 3, which will be built following the demolition of the office tower.

708. In paragraph 225 of its report, the Board recommended that the strategic heritage plan team design all artificial lighting installations to cover lighting requirements while minimizing obtrusive light and energy use in order to set a good example for the defence of the night sky.

Department responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

709. The installation of the external lighting systems related to the new building H is in the final stages of completion.

V. Status of implementation of recommendations on the capital master plan

710. In annex IV to its report on the United Nations for the year ended 31 December 2020 (A/76/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation of its two extant recommendations on the capital master plan relating to prior financial periods.

711. Table 7 summarizes the overall situation, as of August 2021, with respect to the two recommendations that were determined by the Board to be under implementation as of December 2020. One of the recommendations is expected to be implemented by the end of 2023 and the other is of an ongoing nature.

Table 7

Status of implementation of recommendations for prior periods considered not to have been fully implemented in annex IV to the report of the Board of Auditors on the United Nations for the year ended 31 December 2020

<i>Department responsible</i>	<i>Number of recommendations</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

Detailed information on implementation status

Report of the Board of Auditors for the year ended 31 December 2014²⁰

712. 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.

²⁰ A/70/5 (Vol. V).

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

713. As detailed in the eighteenth annual progress report of the Secretary-General on the implementation of the capital master plan (A/75/302), one of the arbitration cases remains ongoing. The Administration will continue to report on the status of the case annually until it is finalized.

Report of the Board of Auditors for the year ended 31 December 2017²¹

714. In paragraph 71 of its report, the Board recommended that the Administration examine the requirements of the 2010 ADA 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.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

715. The implementation of the three-year accessibility programme remains ongoing, with some delays due to the COVID-19 pandemic. Some of the work planned for 2022 may need to be shifted to 2023.

²¹ A/73/5 (Vol. V).