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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 2021 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 2021 on the United Nations ([A/77/5 \(Vol. I\)](#), 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 and the capital master plan.

* [A/77/150](#).

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



I. Introduction

1. In paragraph 7 of its resolution [48/216 B](#), the General Assembly requested the Secretary-General to report to it on the measures that would be taken to implement the recommendations of the Board of Auditors at the same time as the reports of the Board were submitted to the Assembly. Accordingly, the present report is submitted in response to the recommendations of the Board contained in its report for the year ended 31 December 2021 on the United Nations ([A/77/5 \(Vol. I\)](#), 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 [76/235 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 [76/235 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 (ICT) and the capital master plan.

5. Section II below contains the information requested by the General Assembly on the implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations. Section II.A provides information on the implementation of the recommendations contained in the Board’s report for the year ended 31 December 2021 ([A/77/5 \(Vol. I\)](#), 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 and IV provide information on the implementation of the prior periods recommendations that the Board considered not to have been fully implemented relating to ICT 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 2021¹

Overview

7. Tables 1 and 2 summarize the status of implementation of recommendations as of August 2022.

8. Table 1 summarizes the status of the 45 main recommendations of the Board, of which closure of 6 has been requested and 39 are under implementation. Of the 39 main recommendations that are under implementation, 15 are scheduled to be implemented in 2022, 21 in 2023 and 3 in 2024.

Table 1
Status of implementation of main recommendations

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Department of Management Strategy, Policy and Compliance	21	2	–	19	19	–
Department of Operational Support	1	1	–	–	–	–
Department of Political and Peacebuilding Affairs	1	–	–	1	1	–
Department of Safety and Security	1	–	–	1	1	–
Development Coordination Office	5	–	–	5	5	–
Office for the Coordination of Humanitarian Affairs	6	1	–	5	5	–
Office of Information and Communications Technology	4	–	–	4	4	–
Multiple departments	6	2	–	4	4	–
Total	45	6	–	39	39	–

9. Table 2 summarizes the status of all 102 recommendations of the Board, of which the closure of 10 has been requested and 92 are under implementation. Of the 92 recommendations that are under implementation, 36 are scheduled to be implemented in 2022, 51 in 2023 and 5 in 2024.

Table 2
Status of implementation of all recommendations

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Department of Management Strategy, Policy and Compliance	40	3	–	37	37	–
Department of Operational Support	3	2	–	1	1	–
Department of Political and Peacebuilding Affairs	7	–	–	7	7	–
Department of Safety and Security	1	–	–	1	1	–
Development Coordination Office	7	–	–	7	7	–

¹ A/77/5 (Vol. I), chap. II.

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Office for the Coordination of Humanitarian Affairs	11	1	–	10	10	–
Office of Information and Communications Technology	15	2	–	13	13	–
United Nations Office at Nairobi	1	–	–	1	1	–
Multiple departments	17	2	–	15	15	–
Total	102	10	–	92	92	–

Detailed information on implementation status

10. **In paragraph 36 of its report, the Board recommended that the Administration conduct a comprehensive analysis of the root causes of the significant amount of accumulated surplus and take appropriate action to ensure that the overall fund balance is maintained at an appropriate level in accordance with the relevant policy and guidelines.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2023

11. The analysis of the root causes of the significant amount of accumulated surplus will take time as some are the result of the coronavirus disease (COVID-19) pandemic. As operations return to normal, the Administration believes that fund balances will decrease.

12. **In paragraph 37 of its report, the Board recommended that the Administration review and clear old or non-functioning fund centres and attribute the unassigned accumulated surplus to the relevant departments.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2022

13. The Administration has started the process of reviewing and clearing old fund centres, as recommended.

14. **In paragraph 41 of its report, the Board recommended that the Administration comply with relevant cost-recovery policies and guidelines to charge for necessary and reasonable costs only.**

<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

15. The Administration will issue guidance on cost plans by the end of October 2022, with a due date for submissions of mid-December 2022. Cost plans and rates will be reviewed at that time.

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

<i>Departments responsible:</i>	Department for General Assembly and Conference Management, Enterprise Resource Planning Solution Division and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2023

17. An implementation plan will be prepared once the business analysis of the requirements has been completed, as part of the overall conference and event management Umoja Extension 2 integration and continuous improvement efforts. The integration is expected to be functional by the end of 2023.

18. In paragraph 52 of its report, the Board recommended that the Administration improve its controls in order to ensure that services provided to entities are recognized in the accounts in a timely manner.

<i>Departments responsible:</i>	United Nations Office at Vienna and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Target date:</i>	Fourth quarter of 2022

19. In order to improve its controls and ensure that the services provided are recognized in a timely manner, the United Nations Office at Vienna will request its service providers to reconfirm that all services provided to external clients are recognized through appropriate agreements, included in the cost-recovery plans and charged accordingly. This review will be undertaken as part of the semi-annual and annual reviews of cost-recovery plans.

20. In paragraph 53 of its report, the Board recommended that the Administration conduct an accurate review aimed at detecting services that have been provided to entities but that have not been properly identified.

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

21. The United Nations Office at Vienna will conduct a holistic review as part of its semi-annual review of cost-recovery plans.

22. In paragraph 57 of its report, the Board recommended that the Administration review the cost-recovery revenue used that is not directly related to cost-recovery services under the 10RCR fund and comply with relevant guidelines to ensure that 10RCR funds are used in the relevant areas in the future.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

23. The Administration has reviewed the use of cost-recovery revenue and will make the necessary changes.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2023

25. The Administration is working on a dashboard that will provide more visibility on cost-recovery activities. However, as the Board was previously informed, there are system limitations to establishing a cost-tracing regime.

26. In paragraph 68 of its report, the Board recommended that the Administration comply with relevant guidelines in the preparation of cost plans for cost-recovery services.

<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

27. The Administration will issue guidance on cost plans by the end of October 2022, with a due date for submissions of mid-December.

28. In paragraph 80 of its report, the Board recommended that the Administration review the management of fund transfers and continue to take appropriate action on remaining balances for business continuity regarding the transferred amounts of the regular budget-related funds, in line with the provisions of relevant regulations and rules.

<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

29. The management of business continuity funding is ongoing and, once all existing outstanding commitments have been fully settled, any balances that remain will be returned as credits to Member States.

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

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

31. The management of special commitments is ongoing and, once all existing outstanding commitments have been fully settled, any balances that remain will be returned as credits to Member States. Should the use of special commitments be required in the future, the Administration will ensure that it formulates additional guidance on their exceptional use depending on the circumstances at that time.

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

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

33. The Administration will include in its yearly guidance to service providers a reference to the policy instruction on the allowable level of the surplus and will include in its dashboard a metric related to surplus levels.

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

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

35. The Administration will continue to justify all general temporary assistance positions in the supplementary documentation prepared in the context of the proposed programme budget, which will be monitored accordingly.

36. In paragraph 114 of its report, the Board recommended that the Administration request entities to monitor consultant expenditure funded through all resources, including the regular budget, other assessed and extrabudgetary resources, strengthen long-term capability-building of internal staff and gradually reduce the reliance on consultants.

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

37. As part of the exceptional monitoring conducted centrally when warranted, the need to monitor consultant expenditure will be emphasized. In liaising with the different entities, the Office of Programme Planning, Finance and Budget will stress the importance of monitoring such expenditure.

38. In paragraph 121 of its report, the Board recommended that the Administration continue its efforts to strictly monitor expenditure under furniture and equipment.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2023

39. The Administration is continuing to strictly monitor, on an exceptional basis, expenditure under furniture and equipment.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2023

41. The Administration will continue to review the extrabudgetary resource estimates, noting that they are less predictable and more difficult to estimate than regular budget resources.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: High

Target date: Not applicable

43. The Administration issued updated guidance on the acceptance of voluntary contributions in July 2022. It considers this recommendation to have been implemented and requests its closure by the Board.

44. In paragraph 143 of its report, the Board recommended that the Administration comply with the guidance note on communicating the fraudulent use of Central Emergency Response Fund funds.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

45. The Administration is continuing to comply with the guidance note on communicating the fraudulent use of Central Emergency Response Fund resources.

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

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

47. The Administration has been reviewing relevant ledgers and notes that, of the three dormant accounts, one was closed in 2022. Closure of the other two, as well as consolidation of the old accounts, is expected to be completed by June 2023. With regard to the processing of refunds, the Administration is working on improving performance in their identification and assignment.

48. In paragraph 158 of its report, the Board recommended that the Administration establish formal procedures to guide the status review of bank accounts and their closing process to improve the efficiency of bank account management.

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

49. The Administration is working to formalize the procedures to guide the status review of bank accounts and their closing process.

50. In paragraph 164 of its report, the Board recommended that the Administration improve the disbursement of the payroll payment process and ensure that all payroll payments follow the T+3 rule with minimum manual intervention.

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

51. Whenever a cash payment request is initiated by the relevant entity, the cash sufficiency checks at both the fund level and the house bank account level will be conducted, after which the payment will be scheduled and released through a house bank account three days later (the T+3 rule). The Administration is developing the procedure to ensure that the payroll payment flows comply with the T+3 rule.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2023

53. The United Nations Treasury is working to implement a diversified strategy for after-service health insurance investments under separate guidelines and benchmarks. Benchmarks for euro and Swiss franc portfolios are currently being updated to reflect the Euro OverNight Index Average and the London Inter-Bank Offered Rate replacements. The established benchmark for the main pool is the three-month United States Treasury bill, which is the closest to the 60-day maximum weighted average maturity to which money funds are required to adhere and is the money market instrument with the most liquidity.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2023

55. The review of expenditure by currency and budget source is expected to be completed by the end of 2022, and the analysis of potential areas to expand the hedging programme is expected to be completed by mid-2023.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Second quarter of 2023

57. The Administration's comments were reflected in paragraphs 182 and 184 of the Board's report.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

59. The Administration is in the process of formalizing documentation on the circumstances and on the steps to be taken in the unusual situation in which an increase in the concentration level arises.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2022

61. The Administration has instructed third-party administrators to take corrective action as applicable and will follow up on the outcome of such action.

62. In paragraph 205 of its report, the Board recommended that the Administration investigate cases of excess reimbursements, identify their root causes and take appropriate corrective action to ensure the validity and accuracy of expenditure of health insurance plans.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter 2022

63. The Administration has formalized and delegated authority to the third-party administrator to approve up to \$50,000 as a hardship provision. The Administration has also requested the third-party administrator to conduct regular reviews to ensure that no

amounts have been paid beyond the monetary ceilings. As needed, the third-party administrator will make the necessary corrections and report them to the Administration.

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

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

65. The Administration will present the standardized template agreements to third-party administrators with the expectation that written agreements will be negotiated during the second half of 2022.

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

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

67. The Administration is developing performance evaluation standards and reports, as recommended by the Board.

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

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

69. The Administration undertook a data review exercise, separate and apart from its ongoing monitoring of data, to determine the root causes of idle assets, encourage entities to update inaccurate equipment records, promote the active use of idle assets and assess entities' purchase plans to ensure the improved utilization of resources. Entities were required to review the data, analyse and document the justification or reasons for which each asset or group of assets was reported as idle and take corrective action where appropriate with a view to avoiding the future build-up of

idle assets. Entities took corrective action, which for most of the discrepancies required an update of the actual status of the items in the system of record from “idle” to “in use”, “installed” and/or “assigned”. In some instances, equipment or assets were either in the process of being transferred to other missions or in transit to another entity without that status being reflected in the system of record. At some entities, the assets or equipment were old or obsolete and were in temporary storage awaiting the initiation of write-off or disposal action, while in others the items were kept as operational stock for future use, when required. Generally, entities coordinate their purchase of equipment with the use and disposal of existing assets. In most cases, items are utilized far beyond their estimated useful life. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

<i>Department responsible:</i>	Department of Safety and Security
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Second quarter of 2023

71. The discrepancies identified by the Board related to outdated firearms that were recommended for destruction. The related pieces of weaponry will be destroyed, provided that the firearms models are not on the Department of Safety and Security approved firearms list.

72. It should also be noted that ammunition discrepancies identified from 2015 to 2018 were related to procurement as “direct material”. The ammunition rounds were recorded in Umoja as inventory items but were all consumed for shooting practice and other training purposes during the same period. Since September 2018, the Department of Safety and Security has been procuring ammunition as “consumables”, which are no longer required to be recorded in Umoja. There is now a working group to review the mechanisms of inventory control related to firearms and ammunition.

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

<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 2023

74. The Board issued the recommendation in paragraph 57 of its report for the year ended 31 December 2018 (A/74/5 (Vol. I)) on strengthening the system of capitalization of intangible assets, when it noted that software licences were directly expensed in 2018 and later capitalized in 2019. The Administration implemented stronger reviews of intangible capitalization for the project, ensuring that the project structures were functional and in place. In 2021, the Board identified an additional

\$24.8 million of expenditure requiring capitalization for the Umoja project from 2015 to 2021. The Administration submitted supporting documentation to the Board, proving that \$0.6 million of expenditure relating to 2021 was correctly expensed, which was accepted by the Board. The Administration has agreed to provide the Board with supporting documentation confirming the valid treatment of the remaining amount of \$24.2 million by the second quarter of 2023.

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

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

76. The Administration reviewed the recommended range of useful lives contained in the report of the United Nations System Chief Executives Board for Coordination (CEB) of April 2021. After the conversion from Galileo in 2017, there were significant data available in Umoja to allow the Administration to perform a substantial review of all active assets, disposed assets, equipment records and asset quantities in order to determine the average useful lives. The Administration is committed to analysing the fixed asset data in Umoja and to updating the useful lives and determining whether residual values will be adjusted. It is expected that the review of updated useful lives and the consideration of residual values will be completed by the fourth quarter of 2022, along with updates to the United Nations corporate guidance and policies to be completed afterwards. The new useful lives and residual value, if any, are expected to be applied from 1 January 2023.

77. In paragraph 258 of its report, the Board recommended that the Administration, in addition to the current feasibility study on the training facility (indoor shooting range), assess reasonable alternatives with regard to cost-effectiveness and cost-efficiency (including a cost-benefit-analysis) to meet the requirements of the Security and Safety Services.

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

78. In addition to the current feasibility study on the training facility, the Department of Safety and Security is assessing reasonable alternatives with the host country, which will help to inform the cost-effectiveness, cost-efficiency and timely maintenance of operational capability to meet the requirements of the Security and Safety Services at the United Nations Office at Geneva. This assessment is anticipated to be completed by the end of 2022.

79. In paragraph 268 of its report, the Board recommended that the Administration develop overarching guidance on the use of general temporary

assistance, in which its definition, budgeting, establishment, duration, review and reporting, reclassification and conversion, among others, are stipulated clearly.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Second quarter of 2023

80. The Administration is developing policies on the use of general temporary assistance.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Second quarter of 2023

82. The Administration's comments are reflected in paragraph 80 above relating to the recommendation in paragraph 268 of the Board's report.

83. In paragraph 278 of its report, the Board recommended that the Administration continue to support entities in expediting the process of integrating the remaining United Nations Development Programme (UNDP)-administered staff into the Secretariat in a progressive and seamless manner in order to ensure that they are recruited, selected and managed in accordance with the Organization's regulatory framework.

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

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2023

84. The Administration is reviewing the current arrangements and will develop a transition plan for integrating the remaining UNDP-administered staff to Umoja.

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

<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>	Fourth quarter of 2023

86. The Administration will ensure that positions at the D-1 level and above to be established for a duration of more than one year will be presented for approval by the governing bodies.

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

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

88. Implementation of this recommendation requires a review of the overarching legal framework that governs the memorandum of understanding and service-level agreements of all Secretariat entities, including the Office for the Coordination of Humanitarian Affairs, with UNDP. The Office will contribute to these discussions and liaise with UNDP directly to ensure that there is clarity in its entity-level agreements, including service-level agreements based on the overarching legal framework.

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

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance, Office for the Coordination of Humanitarian Affairs, Development Coordination Office, United Nations Support Mission in Libya and Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Target date:</i>	Fourth quarter of 2024

90. The Administration will endeavour to ensure that core functions are performed by regular staff members and that contracted personnel will be used to perform assignments only when there is no expertise in the Organization. In the case of the Office of Information and Communications Technology, it is working with the Office of the Controller to produce its operational plan, which will contain a comprehensive

assessment of the related resource requirements. As part of the review, the Office of Information and Communications Technology will determine, on the basis of highly specific needs, whether some recurrent functions performed by personnel currently engaged through contractual services ought to be transitioned to its core staffing complement.

91. In paragraph 299 of its report, the Board recommended that the Administration review the current financial agreements between the Secretariat and the United Nations Office for Project Services (UNOPS) to avoid legal risks, ambiguity and other concerns and ensure that the roles and responsibilities of the parties are stipulated clearly.

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

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2023

92. The Administration expects to finalize the new memorandum of understanding with UNOPS by the end of 2022, subject to the conclusion of a few remaining clauses. Within a six-month period thereafter, entities will be required to review their financial agreements to ensure conformity with the terms of the new memorandum of understanding. Terms and provisions in respect of the provision of human resources services would be exceptional clauses within the entities' financial agreements. As such, entities' review of these provisions will need to be conducted on a case-by-case basis, taking into account the human resources and finance regulatory frameworks, as well as legal considerations. Entities should take appropriate advice from subject matter experts in these areas.

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

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

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2023

94. The identification of the category of personnel determines the applicable procedures for selection. The Administration will monitor the implementation of the set of procedures corresponding to each category of personnel and advise entities as necessary if exceptions are identified in order to ensure that corrective action is taken.

95. In paragraph 309 of its report, the Board recommended that the Administration conduct a cost-benefit analysis before engaging personnel through UNOPS, UNDP or third-party service providers and clearly define the

identity of personnel to ensure the correct application of the legal framework and contractual responsibilities.

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

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2023

96. The Administration will issue guidelines for the engagement of personnel through UNDP, UNOPS or other service providers that factors in the cost benefit of such arrangements.

97. In paragraph 313 of its report, the Board reiterated its recommendation that the Administration closely monitor the duration of the appointments of consultants and individual contractors to address the recurrent non-compliance in this regard.

Department responsible: United Nations Office at Nairobi

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

98. The United Nations Office at Nairobi implemented a change in the methodology for counting the duration of consultants and individual contractors as from 1 January 2022. It also introduced new checks in this area and is undertaking close monitoring to ensure full compliance.

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

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

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2023

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

101. **In paragraph 321 of its report, the Board recommended that the Administration ensure that the United Nations Assistance Mission for Iraq selects consultants in strict compliance with the requirements in administrative instruction [ST/AI/2013/4](#) and ensure that sole-source recruitment is duly justified.**

Departments responsible: Department of Management Strategy, Policy and Compliance and United Nations Assistance Mission for Iraq

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

102. A more rigorous and detailed personnel selection tool is currently under development at the United Nations Assistance Mission for Iraq. The tool will be designed to capture all actions taken during the individual contractor and consultant selection process and to ensure that all relevant and required documents are up to date and in line with the established policies and procedures.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

104. Various options relating to roster-based recruitment are under consultation through the Staff-Management Committee mechanism.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

106. Vetting for all forms of misconduct for personnel within the Secretariat is in progress and still needs to be automated for civilians. Vetting for civilians is done manually against existing databases, including the Case Management Tracking System. The project to automate that process is under way and involves linking the Case Management Tracking System with Inspira.

107. There is currently no United Nations system-wide vetting for other forms of misconduct. However, with respect to instances of sexual exploitation and abuse and sexual harassment, there is a system-wide tool (Clear Check) that is used by 29 of 31 United Nations system organizations. There are ongoing discussions within CEB to expand the use of Clear Check to other forms of misconduct. Given the legal and technical issues, these discussions remain ongoing within the Secretariat. The Secretariat will look into presenting a proposal to the High-level Committee on Management.

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

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

109. The Administration wishes to note that the performance of heads of entities for achieving key performance indicators on geographical representation is continuously monitored as part of the Geographical Diversity Strategy through meetings between the Under-Secretary-General for Management Strategy, Policy and Compliance and each head of entity to highlight the importance of the equitable geographical representation and gender parity imperatives and to discuss : (a) the entities' action plans; (b) possible scenarios and outcomes; and (c) the way forward and next steps for accelerating the progress. Furthermore, in the first and second quarters of 2022, the Office of Human Resources conducted meetings with the entities at the director level to emphasize the importance of their role as hiring managers in making selection recommendations to their heads of entities, taking into account the targets for geographical representation and gender parity under the senior management compact with the Secretary-General. During the meetings, scorecards showing the targets and actual performance were presented, along with details of how entities could regularly monitor their progress through the accountability indicator monitoring module of the management dashboard. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

110. In paragraph 349 of its report, the Board recommended that the Administration follow a needs-based modality with the local teams for the allocation and shipment of vaccines through the rest of the United Nations System-wide COVID-19 Vaccination Programme, to minimize the need for redistribution and avoid waste.

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

111. Since the beginning of 2022, vaccine allocations have no longer been determined by a model-based estimate, but are "ordered" from local vaccine

deployment coordinators within United Nations country teams on the basis of an actual determination of demand. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

112. In paragraph 358 of its report, the Board recommended that the Administration make the registration and recording of vaccines in Everbridge easier for country teams to overcome the challenges in accounting for all vaccines allocated to them, track the utilization of all deployed vaccines as accurately as possible, and produce a comprehensive report at the conclusion of the United Nations System-wide COVID-19 Vaccination Programme.

Department responsible: Department of Operational Support

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2023

113. The Everbridge system has been modified to simplify the workflow for administration, scheduling and registration. The core team is meeting with all United Nations country teams that participated in the United Nations System-wide COVID-19 Vaccination Programme to consider cases in which there are anomalies in the reporting of vaccines delivered compared with those administered in order to clean up the data. A comprehensive report will be prepared at the end of the Vaccination Programme, as recommended by the Board.

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

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

Status: Under implementation

Priority: Medium

Target date: Third quarter of 2023

115. The Administration's comments were reflected in paragraphs 362 and 363 of the Board's report.

116. In paragraph 372 of its report, the Board recommended that the Administration establish an internal control mechanism to prevent Office of Legal Affairs contracts for outside counsel to be engaged by any other entity of the Secretariat or other United Nations organ without the Office's express consent and oversight.

Department responsible: Department of Operational Support

Status: Closure requested

Priority: Medium

Target date: Not applicable

117. The Administration confirms that internal controls have been established by restricting the location field for use of the contracts to United Nations Headquarters. The relevant evidence was provided to the Board. Any use of the contracts will require the express consent and oversight of United Nations Headquarters. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2023

119. The Administration took note of the Board's recommendation but stressed that some issues are better addressed not by introducing key performance indicators for monitoring but by other approaches, such as by clarifying operational guidance and updating policy documents.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2023

121. The Administration is further strengthening the analytical approach applied to data gathered by monitoring the delegation of authority. Systemic issues and opportunities to improve performance will be communicated to stakeholders, including through discussions in the Management Client Board, as part of the commitment to continuous improvement set out in the 2019 accountability framework.

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

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

123. The Administration is updating the 2019 accountability framework for monitoring the exercise of delegation of authority in order to strengthen accountability measures applied to managers. Improvements to the guidance on who has the authority for exceptions are also in progress.

124. In paragraph 396 of its report, the Board recommended that the Administration review the delegation of authority arrangements for Officer-in-Charge to ensure that proper means are established so that the authority is properly delegated properly in resident coordinator offices and make efforts to apply continuous accountability for resident coordinator offices in such situations.

<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

125. The Administration is finalizing the delegation of authority arrangements for officers-in-charge in resident coordinator offices. The resident coordinator offices are scheduled to be included in the quarterly report on key performance indicators for delegation of authority in all the functional areas by the end of 2022 as their data become available in Umoja and Inspira. In support of this, briefing sessions on key performance indicators will take place throughout 2022 and will be dedicated to the resident coordinator offices.

126. In paragraph 403 of its report, the Board recommended that the Administration pilot practices for assessing and reporting on programme performance using the results available in the strategic planning, budgeting and performance management solution, as well as any relevant evaluation results of the Office of Internal Oversight Services (OIOS), using the solution as one of the components for the assessment of the performance of senior managers.

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

127. The Administration notes that reporting on performance against programmatic objectives is achieved through the programme planning and budget documents, which already reflect evaluation results and how entities plan to respond to them. Senior management compacts contain a commitment “to achieving the programme objectives and to delivering the expected results contained in all relevant budget documents, as

mandated by Member States, and to reporting these results to the intergovernmental bodies through the mandated reporting mechanisms". The Administration will pilot using the information becoming available in the Umoja strategic planning, budgeting and performance management solution and any relevant OIOS evaluation results as one of the components of the assessment of senior managers' performance.

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

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

129. The Administration has taken measures to strengthen the use of the Umoja strategic planning, budgeting and performance management solution, notably by providing direct support and training to entities on how to record and monitor programmatic results. The Under-Secretary-General for Management Strategy, Policy and Compliance has written to all Secretariat heads of entities stressing the importance of periodic and systematic programme monitoring, insisting that Umoja is the official system of record to capture the approved programme plan and to monitor its implementation. From 2022 onwards, the commitment to use the strategic planning, budgeting and performance management solution is included in every senior management compact.

130. In paragraph 409 of its report, the Board recommended that the Administration pilot practices for the consideration of material and recurring compliance issues identified by oversight bodies when assessing senior managers' performance.

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

131. The Administration will identify scenarios to pilot practices for the consideration of compliance issues identified by oversight bodies when assessing senior managers' performance.

132. In paragraph 415 of its report, the Board recommended that the Administration ensure that, in considering any revised approach to manage the benefits of reform, regular updates be considered.

<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

133. The Administration will consider the appropriate frequency of updates, alongside other key criteria, in any revised approach to benefits management.

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

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

135. The development of a resident coordinator handbook is in progress.

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

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

137. The Administration is strengthening its outreach efforts to continue to increase the number and diversity of resident coordinator pool members and regularly conducts cleaning of the resident coordinator pool.

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

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

139. The Administration is working on an administrative instruction on performance management for resident coordinators and will ensure that a mechanism is put in place to measure the performance of United Nations country teams.

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

Department responsible: Development Coordination Office

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2023

141. The Development Coordination Office is monitoring the progress of United Nations Sustainable Development Cooperation Framework processes in all design countries through monthly check-in meetings with its regional offices and is assisting them to address any bottlenecks in any new common country analyses and Cooperation Frameworks. The Office is also coordinating engagement with United Nations Sustainable Development Group entities to explore additional management and accountability steps to adequately monitor and proactively address backlogs. The Office is also facilitating exchanges of good practices on joint workplans, including uploading them in UN-Info to support improvements in the process, and is continuing advocacy efforts aimed at mobilizing the Group's commitment to the maximization and use of UN-Info, including for results reporting.

142. In paragraph 447 of its report, the Board recommended that the Administration call upon the related governing bodies to ensure that the revised efficiency road map is approved in an expeditious manner and clearly indicates the mainstreaming of efficiencies with duly defined efficiency targets and the methodology to capture, calculate and report on the efficiency gains.

Department responsible: Development Coordination Office

Status: Under implementation

Priority: High

Target date: First quarter of 2023

143. The Business Innovations Group of the United Nations Sustainable Development Group has finalized the revised efficiency road map, which is to be submitted to the Sustainable Development Group for a decision by heads of entities that make up the Group by the end of 2022.

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

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

145. The annual report of the Secretary-General on the implementation of the quadrennial comprehensive review provides an overview of progress in delivering more efficient and effective operations. In addition, as set out in that report, a new efficiency dashboard was introduced to the United Nations Sustainable Development Group in 2022, providing a consolidated overview of progress and the impact of the different inter-agency efficiency initiatives at the country, regional and global levels. The dashboard will be made available publicly in 2022.

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

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

147. As explained in paragraph 145 above, a new efficiency dashboard was introduced to the United Nations Sustainable Development Group in 2022, providing a consolidated overview of progress and the impact of the different inter-agency efficiency initiatives at the country, regional and global levels. The dashboard will be made available publicly in 2022.

148. In paragraph 455 of its report, the Board recommended that the Administration expedite the finalization of the reform implementation plan and ensure annual reporting against the ongoing milestones established therein to ensure continuous improvement.

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

149. The reform implementation plan has been completed and periodic updates were conducted in 2021 and 2022. As discussed with the Board, the peace and security pillar will continue to conduct annual reporting against ongoing milestones as part of its approach to continuous improvement. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

150. In paragraph 463 of its report, the Board recommended that the Administration develop an action plan to continue to promote adaption and

integration in order to facilitate the efficient achievement of the “whole-of-pillar” approach.

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

151. The Administration notes that OIOS made a similar recommendation on strengthening management culture and communication in the Department of Political and Peacebuilding Affairs and that it has already been fully implemented.

152. The Administration undertakes a “whole-of-pillar” approach to providing administrative, financial, budgetary and human resources guidance and support to the Department of Political and Peacebuilding Affairs and the Department of Peace Operations. To facilitate continued adaptation and integration and to avoid fragmentation, the joint Executive Office of the two Departments supports the efficient achievement of the goals of the peace and security pillar by ensuring that administrative guidance and support provided to all offices in the two departments are consistent and in line with existing policies, rules and regulations.

153. In addition, both Departments have worked on a joint approach to organizational culture efforts in response to sentiments and concerns captured in the staff engagement surveys. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

154. In paragraph 467 of its report, the Board recommended that the Administration intensify efforts to ensure greater use of the roster in the recruitment of experts and make efforts to improve the performance of the recruited experts.

<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 2022

155. The roster of experts for Security Council subsidiary organs had a soft launch in the Inspira platform on 5 July 2022. The module is currently fully functional and will be reviewed for possible improvements in the fourth quarter of 2022. Instruction manuals for applicants and roster managers are already available, and the Security Council Affairs Division will update the standard operating procedure on the recruitment of experts to incorporate the use of the new roster platform. Current rostered candidates will be given the opportunity to express their continued interest in being on the roster, and Member States will be informed that the roster will be open for new applications.

156. In paragraph 471 of its report, the Board recommended that the Administration engage the rostered experts more proactively in supporting mediation tasks and intensify efforts to further expand the roster.

<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 2022

157. In 2022, the Mediation Support Unit in the Policy and Mediation Division of the Department of Political and Peacebuilding Affairs has worked to ensure that experts from the roster of approved Standby Team Advisers have been deployed to support mediation efforts of United Nations and partner organizations. This, however, remains a demand-driven endeavour and the Unit is able to support the engagement only of specific mediation experts with the concurrence of mediation teams receiving support. To date, all experts engaged in coordination with the Unit have been drawn from the roster. Within the framework of the ongoing expert identification process, additional names are expected to be added to the roster by the end of 2022. A special effort was made in 2022 to encourage higher numbers of applications, including from women. As in previous years, all Member States have been informed of the process and are invited to encourage applications from their countries.

158. In paragraph 475 of its report, the Board recommended that the Administration conduct an assessment to determine the most appropriate reserve rate for the Peacebuilding Fund funding balances, taking into consideration maintaining a safe level of funding balances to meet unexpected resource requirements and ensure that funding balances are used more efficiently to achieve the Fund's programme objectives.

<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 2022

159. The Peacebuilding Fund will conduct an assessment to establish the most appropriate reserve rate for the Fund, taking into account prospective donor contributions and the Fund's implementation arrangements.

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

<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 2024

161. The Peacebuilding Fund will conduct analysis to better understand the catalytic effects of the projects financed by the Fund. The Fund will also intensify its exploration of modalities to provide direct funding to local civil society and community organizations.

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

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Target date: Fourth quarter of 2024

163. By the end of the 2020–2024 strategy period, the Peacebuilding Fund will have established nine strategic results frameworks in at least 75 per cent of the countries eligible for the Peacebuilding Recovery Facility, in close alignment with the United Nations Sustainable Development Cooperation Frameworks. Further roll-out of strategic results frameworks will be prioritized in line with the renewal of countries' eligibility and the Fund's capacities. The Fund will also intensify its support to strengthen project design in Immediate Response Facility countries.

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

Department responsible: Department of Political and Peacebuilding Affairs
Status: Under implementation
Priority: Medium
Target date: Second quarter of 2023

165. The Peacebuilding Fund is working on an assessment to determine a reasonable level of “on-track” versus “off-track” projects.

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

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

167. The Peacebuilding Fund will intensify efforts to align project funding allocation with the priority window targets set out in the Fund's strategy.

168. In paragraph 499 of its report, the Board recommended that the Administration update the priority list for country-based pooled funds on an annual basis, in accordance with the most recent funding levels and humanitarian needs in country, and bring the chronically and severely underfunded funds to the attention of donors.

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

169. The Administration notes that advocacy is conducted in country by the humanitarian coordinators and the Office for the Coordination of Humanitarian Affairs offices, as well as at the Office's headquarters. Donors are provided with regular updates on underfunded country-based pooled funds. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

<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

171. The Office for the Coordination of Humanitarian Affairs continuously seeks to improve performance on humanitarian financing, for human response plans and for its pooled funds. However, factors outside the Office's control on overall humanitarian funding levels will continue to have a significant impact on the achievement of global targets. Several factors beyond its direct control have an impact on the achievement of key performance indicator targets related to the funding levels of response plans, including donors' economies, humanitarian budgets, socioeconomic impacts of the COVID-19 pandemic and decisions at donor capitals. Although absolute humanitarian funding continues to increase, the pace of the growth of needs and requirements outpaces this increase. The Office will set more reasonable key performance indicator targets that are based on its 2020 and 2021 results as part of the development of its new key performance indicators for the 2023–2026 period.

172. In paragraph 510 of its report, the Board recommended that the Administration keep the rationale for the final decision of the Under-Secretary-General for Humanitarian Affairs and Emergency Relief Coordinator regarding the allocations for underfunded emergencies well documented.

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

173. Starting with the first underfunded emergencies round of 2022, the Office will post on the Central Emergency Response Fund's website a document describing the Emergency Relief Coordinator's final allocation decision in a more detailed format.

174. In paragraph 518 of its report, the Board recommended that the Administration revise the operational handbook to have it include applicable compliance measures, including remedial actions on critical risk findings.

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

175. The Administration will issue revised global guidelines for country-based pooled funds by the end of 2022. These guidelines will include a framework for non-compliance measures that funds can adopt to deal with non-compliance scenarios, including critical risk findings.

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

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

177. The Administration's comments are reflected in paragraph 175 above relating to the recommendation in paragraph 518 of the Board's report.

178. In paragraph 525 of its report, the Board recommended that the Administration conduct reviews and analyses of audit findings on a regular basis and take concrete and proactive action to address widespread and recurring issues, with a view to avoiding any systematic risk therein.

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

179. The Administration will issue revised global guidelines for country-based pooled funds by the end of 2022. These guidelines will include a framework for non-compliance measures to deal with recurring critical risk findings for individual partners. They will also include a provision to analyse key audit findings at the fund level and identify concrete actions.

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

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

181. The Administration will issue revised global guidelines for country-based pooled funds by the end of 2022, which will also include updated time frames for conducting project audits and enhanced templates and guidance for financial spot checks.

182. In paragraph 536 of its report, the Board recommended that the Administration update relevant reporting guidance on the Central Emergency Response Fund through definitions of clear and specific roles and responsibilities of the Office for the Coordination of Humanitarian Affairs when reviewing narrative reports, and take effective follow-up action on significant variance in underperformance.

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

183. The Administration will update its reporting and monitoring guidance by the end of 2022 to clearly define the roles and responsibilities with regard to the final reports of the Central Emergency Response Fund.

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

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

185. By mid-2022, the Emergency Relief Coordinator had allocated \$475 million from the Central Emergency Response Fund (compared with \$548 million in the whole of 2021), including the highest ever underfunded emergencies allocation round of \$150 million. The Fund has, however, lost significant income owing to the strength of the United States dollar and reductions in expected donor contributions and it will plan allocations for the remainder of 2022 accordingly, with the aim of ending the year with a reasonable cash balance, with the caveat that unexpected additional donor contributions may be received late in the year.

186. In paragraph 552 of its report, the Board recommended that the Administration draw experiences and lessons from Department for General Assembly and Conference Management and Department of Safety and Security collaboration and develop guidance on the establishment of ICT governance bodies at the entity level.

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

187. The Office of Information and Communications Technology will issue guidance to entities to establish entity-level governance mechanisms, as recommended by the Board.

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

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

189. The Office of Information and Communications Technology, through the established Information and Communications Technology Policy Committee, reviews policies, procedures and guidelines on an ongoing basis. The Office will establish a quarterly report to reflect the status of policies, guidelines and procedures and identify those that require updates by the responsible offices.

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

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

191. Attention is drawn to the terms of reference of the established Information and Communications Technology Steering Committee, the specific role of which is “to ensure compliance with approved ICT governance, policies, standards, and architecture across the Secretariat in all its work”. Furthermore, the Office of Information and Communications Technology continues efforts to address its role for one of the goals of the legacy ICT strategy, which is to strengthen the governance framework to oversee policies and guidelines, architecture, standards and investment choices. This includes detailed guidance and policy instructions to Secretariat entities, including field missions, in the context of the annual instructions to Secretariat entities on budget preparation.

192. In paragraph 567 of its report, the Board recommended that the Administration amend the existing ICT governance structure to integrate

information security, indicating clearly, among others, the ownership of processes, roles and responsibilities of relevant entities and reporting lines.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2023

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

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

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2024

195. The Administration will explore the best mechanism to implement this recommendation.

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

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2024

197. The Administration will explore the best mechanism to implement this recommendation.

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

<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 2022

199. The implementation of this recommendation has commenced, with the Office of Information and Communications Technology contributing to the “after-action review” on the loss of electric power to the primary technical centre. Ten cross-cutting lessons learned were identified in the review and will be taken into account accordingly.

200. In paragraph 581 of its report, the Board recommended that the Administration ensure that data centres’ access logs are reviewed and monitored by the Information Technology Service data centre manager on a quarterly basis, or more often, if necessary.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

201. There are regular reviews of the “log book” for access to the data centre. The head of campus operations reviews the log regularly to ensure strict compliance and provides an update to the Chief of the Regional Service Management Service every quarter. The relevant evidence has been shared with the Board. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

202. In paragraph 582 of its report, the Board recommended that the Administration carry out periodic control measures in order to keep the list of personnel authorized to have access to the data centre updated.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Target date:</i>	Not applicable

203. The list of personnel authorized to have access to the data centre is reviewed annually by the head of campus operations and is reported to the Chief of the Regional Service Management Service. The relevant evidence has been shared with the Board. The Administration considers this recommendation to be implemented and requests its closure by the Board.

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

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

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

205. The comprehensive policy on data protection and privacy is under development.

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

Department responsible: Office of Information and Communications
Technology

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2022

207. The Office of Information and Communications Technology will align its processes with the outcome of the data protection and privacy policy once it is completed.

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

Department responsible: Office of Information and Communications
Technology

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2023

209. The Office of Information and Communications Technology will engage other relevant Secretariat entities regarding the designation of a property record custodian accountable for ICT asset management and for the concept note, as recommended by the Board.

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

Department responsible: Office of Information and Communications
Technology

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2023

211. The Office of Information and Communications Technology will engage with relevant Secretariat entities to implement this recommendation.

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

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

213. The Office of Information and Communications Technology will engage with relevant Secretariat entities to implement this recommendation.

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

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

215. The Office of Information and Communications Technology will conduct a review of its current contractual workforce to optimize workforce planning while balancing operational demands and mitigating associated risks of engaging contractors to facilitate service delivery.

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

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

217. The Office of Information and Communications Technology will conduct an evaluation of the current contractual services model to optimize the engagement of UNOPS for ICT project-related activities and ensure the clarity of the budget and payments modality.

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

Overview

218. In paragraph 9 of its resolution 76/235 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.

219. In annex I to its report on the United Nations for the year ended 31 December 2021 (A/77/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation, as of December 2021, of its 278 extant recommendations relating to eight prior financial periods up to 31 December 2020. Of those 278 recommendations, 98 (35 per cent) had been fully implemented, 20 (7 per cent) had been overtaken by events and 160 (58 per cent) were under implementation.

220. The overall status of implementation, as of December 2021, of the recommendations contained in the Board's reports on the United Nations for the 10 prior financial periods is shown in table 3, reflecting an aggregate implementation rate of 61 per cent and an additional 14 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 2021

(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	66 (92%)	6 (8%)	–	–
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	16 (62%)	8 (31%)	2 (7%)	–
2015/(A/71/5 (Vol. I), chap. II)	44	28 (64%)	9 (20%)	7 (16%)	–
2016/(A/72/5 (Vol. I), chap. II)	53	36 (68%)	9 (17%)	8 (15%)	–
2017/(A/73/5 (Vol. I), chap. II)	71	53 (75%)	10 (14%)	8 (11%)	–
2018/(A/74/5 (Vol. I), chap. II)	71	45 (63%)	7 (10%)	19 (27%)	–
2019/(A/75/5 (Vol. I), chap. II)	113	63 (56%)	11 (10%)	39 (34%)	–
2020/(A/76/5 (Vol. I), chap. II)	126	40 (32%)	9 (7%)	77 (61%)	–
Total	644	394 (61%)	90 (14%)	160 (25%)	–

221. Table 4 summarizes the overall situation, as of August 2022, with respect to the 160 recommendations that had been determined by the Board to be “under implementation” as of December 2021.

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 2021

(Number of recommendations)

<i>Department(s) responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Not accepted</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Department of Economic and Social Affairs	3	–	–	3	3	–
Department of Management Strategy, Policy and Compliance	75	16	–	59	59	–
Department of Operational Support	3	–	–	3	3	–
Department of Political and Peacebuilding Affairs	9	7	–	2	2	–
Department of Safety and Security	1	–	–	1	1	–
Development Coordination Office	18	1	–	17	17	–
Economic Commission for Africa	1	–	–	1	1	–
Office for the Coordination of Humanitarian Affairs	6	2	–	4	4	–
Office of Information and Communications Technology	5	–	–	5	5	–
United Nations Office for Partnerships	7	3	–	4	4	–
Multiple departments	32	8	–	24	24	–
Total	160	37	–	123	123	–

222. As indicated in table 4, of the 160 recommendations determined by the Board to be “under implementation”, closure has been requested for 37, and 123 were under implementation as of August 2022. Of the 123 recommendations that were under implementation, 78 are scheduled to be implemented before the end of 2022, 42 in 2023 and 3 in 2024 and beyond.

Detailed information on implementation status

Report of the Board for the year ended 31 December 2014²

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2017

Revised target date: Fourth quarter of 2022

² A/70/5 (Vol. I) and A/70/5 (Vol. I)/Corr.1, chap. II.

224. The Procurement Division has finalized the financial evaluation and is in the process of notifying the selected vendor about the contract award.

225. 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;**

(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

Original target date: Second quarter of 2016

Revised target date: Fourth quarter of 2022

226. During fourth quarter of 2020, following enhancements to the management dashboard for performance management, the completion status documents were released for review and comments by user entities, including graphs showing the number of staff at each stage of the e-Performance cycle, with completion numbers and percentages by grade level. The Office of Human Resources will review all comments received with a view to finalizing the availability of other performance management data for all entities on the dashboard.

Report of the Board for the year ended 31 December 2015³

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

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

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2017

Revised target date: Fourth quarter of 2023

228. This recommendation continues to be under implementation and represents an underlying prerequisite for recommendations in paragraphs 135 and 141 of the Board's report for the year ended 31 December 2015 (A/71/5 (Vol. I), chap. II) (see paras. 229 to 232 below). Initial reports and dashboards have been defined for metrics of key performance indicators, resulting in an overview of data quality in the real

³ A/71/5 (Vol. I), chap. II.

estate module. Data and reports from entities initially involved have shown discrepancies between the data and the way in which they are recorded and used, within and across those entities. The Global Asset Management Policy Service is coordinating directly with each of the relevant entities to ensure the standardization of definitions, data and data use for the initial set of data. Subsequently, the scope will gradually be expanded to cover all relevant real estate data.

229. 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>Original target date:</i>	Second quarter of 2018
<i>Revised target date:</i>	Fourth quarter of 2023

230. The Administration’s comments are reflected in paragraph 228 above relating to the recommendation in paragraph 126 of [A/71/5 \(Vol. I\)](#), chap. II. In addition, the Global Asset Management Policy Service is addressing issues specific to each entity and coordinating the expansion and inclusion of data relevant to the transparency of the costs. This will be a continuing exercise, gradually adjusting the data and reporting until exact figures can be presented.

231. 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>Original target date:</i>	Second quarter of 2018
<i>Revised target date:</i>	Fourth quarter of 2023

232. The Administration has defined several key performance indicators for real estate management. An initial set of metrics, including internal working reports and dashboards, has been communicated to relevant entities and addresses space, function, age, occupancy and basic costs that will be necessary for the assessment of metrics such as utilization rates, energy efficiency and costs. Further updates that are necessary for comprehensive metrics will require continuation of the efforts in a staged manner and will need to continue beyond the end of 2022.

233. 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2019
<i>Revised target date:</i>	Fourth quarter of 2023

234. The duration of disciplinary cases from referral to the Office of Human Resources to a decision by the Under-Secretary-General for Management Strategy, Policy and Compliance is set out annually in the report to the General Assembly on the practice of the Secretary-General in disciplinary matters and cases of possible criminal behaviour. Recent annual statistics have indicated a duration of 7.4 months (2017) to 13.8 months (2021) for cases to remain under consideration by the Office of Human Resources. The time taken to close a referred case remains in many instances out of the control of the Office as other stakeholders are involved; the number of cases referred fluctuates and the resources of the Office are limited.

235. The Office of Human Resources is exploring a key performance indicator to cover the period from the receipt of referral of a case to it for disciplinary action to the issuance of allegations of misconduct. The key performance indicator would be 10 months. The implementation of this indicator will begin with cases received as from 1 January 2023. The Office is also exploring the possibility of grouping cases into categories such as “standard” cases or more “complex and sensitive” matters. The key performance indicator would apply to “standard” cases. Owing to the complexities of the more sensitive and high reputational risk cases, the Office is of the view that it may not be appropriate to set a key performance indicator for the duration for processing these cases. However, the review resulting in the streamlining of processes would likely have a positive impact on the timeline generally for both types of matter.

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

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

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

238. 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Third quarter of 2017
<i>Revised target date:</i>	Fourth quarter of 2022

239. A common policy framework is under development, being in the stage of internal consultation.

240. 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, Department of Management Strategy, Policy and Compliance and Enterprise Resource Planning Solution Division
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2018
<i>Revised target date:</i>	Not applicable

241. This recommendation was addressed as the data exchange between the grantor management system and the Umoja grantor module has been built, and therefore the Administration requests its closure by the Board.

Report of the Board for the year ended 31 December 2016⁴

242. 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>Original target date:</i>	Fourth quarter of 2018
<i>Revised target date:</i>	Fourth quarter of 2022

⁴ A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II.

243. After the conversion from the Galileo system to Umoja in 2017, there are significant data available in Umoja to allow the Administration to perform a substantial review of all active assets, disposed assets, equipment records and asset quantities, to determine the average useful lives. The Administration is committed to analysing the fixed asset data in Umoja to update the useful lives and determine whether residual values will be amended. It is expected that the updated useful lives and consideration of residual values will be completed by October 2022, along with updates to the United Nations global guidance and policies to be completed afterwards. The new useful lives and residual values, if any, are expected to be applied from 1 January 2023.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2017
<i>Revised target date:</i>	Not applicable

245. No significant discrepancies were observed during the audit of the census data used for the 2021 valuation exercise. There has been a continuous improvement of checks and validation of the data used for the census, in which all active staff records now come from a single data source (Umoja), with only a fraction of records from UNDP for United Nations staff who are administered by that organization. Data provided by UNDP are of a robust quality and are an extract from the UNDP central enterprise resource planning system. In addition, the project to bring into Umoja the records of retirees enrolled in medical insurance plans administered locally is under way and will further strengthen the data quality. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

246. 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>Original target date:</i>	Not applicable
<i>Revised target date:</i>	Not applicable

247. The Administration clarified to the Board that, according to financial rule 106.1, volume II is confined to the special accounts established by the Security Council, and the entire trust funds should be reported in volume I. An explanatory paragraph was added in the notes to the 2021 volume I financial statements regarding where the trust funds related to peacekeeping operations are reported. A similar paragraph will be provided in the 2021/22 volume II financial statements. Furthermore, the transition of certain trust funds to other volumes of financial statements is prohibited by the Financial Regulations and Rules of the United Nations and, since a suitable disclosure is provided in the volume I financial statements, the Administration considers this recommendation to have been implemented and requests its closure by the Board.

248. 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>Original target date:</i>	Second quarter of 2018
<i>Revised target date:</i>	Fourth quarter of 2023

249. Further to the Administration's comments reflected in annex I (item No. 27) to the Board's report for the year ended 31 December 2021 (A/77/5 (Vol. I), chap. II), it should be noted that, during the first resumed part of its seventy-sixth session, the General Assembly took no action on this matter. A new draft mobility policy is currently under review by the Administration.

250. In paragraph 192 of its report, the Board recommended that the Administration consider necessary adjustments in the 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 Operational Support and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2017
<i>Revised target date:</i>	Fourth quarter of 2022

251. The Administration has reviewed the occupational safety and health strategy in line with the Board's recommendation to expedite the implementation of the occupational safety and health management system. This will include mental health aspects. To date, the full implementation of the system has been deferred pending the

review of a resourcing proposal. Given the delays and the likelihood that additional resources may not be readily available, a condensed occupational safety and health management system will be introduced by the end of 2022.

252. 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

Original target date: Third quarter of 2018

Revised target date: Fourth quarter of 2022

253. An alternate proposal to establish technical supervision by a health-care practitioner is being drafted.

254. 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.

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

Status: Closure requested

Priority: High

Original target date: Second quarter of 2018

Revised target date: Not applicable

255. The Administration's comments were reflected in annex I (item No. 31) to the Board's report for the year ended 31 December 2021 ([A/77/5 \(Vol. I\)](#), chap. II). The Administration is of the view that the comments and evidence provided to the Board were sufficient for the recommendation to be considered implemented and closed by the Board.

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

<i>Departments responsible:</i>	Department of Political and Peacebuilding Affairs and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Third quarter of 2018
<i>Revised target date:</i>	Not applicable

257. Over recent years, the budget formulation process has been streamlined, as evidenced by the multiple adjustments reflected in the budget proposals and in the preparation process by clients. For example, client departments received tailored templates that were pre-populated. Furthermore, in the context of the COVID-19 pandemic, the pattern of expenditure changed and the budget proposals for 2022 and 2023 were adjusted accordingly. In addition, the preliminary estimates for major construction projects were included in the proposed programme budget for information purposes only since the proposed programme budget for 2022 and the resource requirements to implement mandates of the Human Rights Council are included in the proposed programme budget, starting with the proposed programme budget for 2023. While the development and deployment of budget formulation tools has been finalized, smaller-scale enhancements may be required to ensure that systems are aligned with evolving budget needs, including those emanating from new guidance from the General Assembly. With respect to the budgetary assumptions, the Administration will continue to ensure that budget proposals are based on realistic budget assumptions, as evidenced in prior responses of the Administration. However, it would be unrealistic to expect that changes in the budget assumptions would guarantee the absence of underexpenditure or overexpenditure, as factors such as the fluctuation of exchange rates, force majeure events and the disruptions to supply chains are not possible to predict. 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 2017⁵

258. 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>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

259. The automation of eliminations relating to the tax equalization fund was implemented in 2021 and the automation of segment reporting was implemented in

⁵ A/73/5 (Vol. I), chap. II.

2020. Given the complexity of the remaining cost recovery elimination rule, the Administration plans to implement it by the end of 2022.

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

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

261. The United Nations Treasury is working with the Office of Legal Affairs on this matter. The review of the list of entities participating in the main cash pool to determine the entities for which an agreement is required is ongoing. Subsequently, written agreements will be established with the relevant entities by the Office of Legal Affairs.

262. In paragraph 98 of its report, the Board recommended that the Administration revisit the practice of temporary assignments and analyse the reasons for the use of temporary job openings in a large number of cases instead of job openings.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2019
<i>Revised target date:</i>	Not applicable

263. Uncertainty in the continuity of funding and the recent hiring freeze led to an increase in use of temporary job openings. Under normal circumstances, however, temporary job openings will be used to meet emerging needs and seasonal peak workloads. Examples include the hiring of conference personnel during the regular session of the General Assembly and other seasonal meetings or events. Amendments to the staff rule on the special post allowance require the approval of the General Assembly. The proposed amendments to that effect were not approved by the Assembly and therefore the Administration requests this recommendation to be closed by the Board as it has been overtaken by events.

264. 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>Original target date:</i>	Third quarter of 2019
<i>Revised target date:</i>	Fourth quarter of 2022

265. The Administration continues to develop business requirements for the improvement of the module pertaining to consultants and individual contractors, in consultation with Office of Information and Communications Technology and user entities. A road map has been developed that has distributed the required changes over distinct phases in line with the current business prioritization and resources available on the technical side.

266. 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>Original target date:</i>	Third quarter of 2019
<i>Revised target date:</i>	Fourth quarter of 2022

267. A functionality for read-only access to view the consultant engagements across the Secretariat is included in phase 1 of the update to the consultant module in Inspira. The technical roll-out of this functionality was completed in the first quarter of 2022 and a related process guide is under development.

268. 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>Original target date:</i>	First quarter of 2019
<i>Revised target date:</i>	Not applicable

269. There is already a mechanism in place to verify data as well as 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, as it would require the integration of multiple enterprise resource planning systems with diverse coding. The Administration is of the opinion that the solution that is in place following management reform addresses the issue, and therefore it requests the closure of this recommendation.

270. 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>Original target date:</i>	Fourth quarter of 2019
<i>Revised target date:</i>	Fourth quarter of 2022

271. The Fraud and Corruption Awareness Handbook was finalized by the Business Transformation and Accountability Division of the Department of Management Strategy, Policy and Compliance in cooperation with OIOS and with the participation of process owners and different entities of the Secretariat, and was submitted to the Department for General Assembly and Conference Management for editing and translation. The handbook was developed to be a useful, hands-on guide for staff at all levels. As a complement, the Department of Management Strategy, Policy and Compliance is finalizing a strategy to operationalize the Handbook, in consultation with all relevant Secretariat entities. The strategy document will be submitted to the High-level Committee on Management task force on enterprise risk management for consideration and endorsement. Following the finalization of both documents, the Secretariat will begin to implement the strategy in the first quarter of 2023.

272. 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>Original target date:</i>	Fourth quarter of 2019
<i>Revised target date:</i>	Fourth quarter of 2022

273. The implementation of this recommendation is now scheduled to be completed by the end of 2022. The delay was caused by the introduction of the new learning management system platform for use by the Training and Development Section that was aimed at providing increased accessibility for a wider range of people at one time, managing a larger number of courses, learners and providers and enabling better analysis of the results.

Report of the Board for the year ended 31 December 2018⁶

274. **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.**

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

275. The Administration continues to review the cases of incorrect capitalization or non-capitalization of assets as part of a broader exercise of exploring ways to further strengthen the procedures, methodology, processes and practices within and outside Umoja to minimize the occurrence of such errors. A review of the errors and inconsistencies identified suggests that the cases arise primarily from the incorrect selection of material master records or product identification numbers in the creation and processing of purchase documents.

276. The Global Asset Management Policy Service in the Department of Management Strategy, Policy and Compliance is in the process of drafting strategic guidance on the property identification, selection and use of material master records or product identification numbers to complement the number of Umoja job aids that are already in place. The Service continues to remind entities of their responsibilities for the accurate reporting of assets through the year-end reporting instructions and at every engagement with the entities. To that end, one entity has established a reporting tool as part of its upstream quality checks to review shopping carts and acquisition documents, which has significantly reduced errors of incorrect capitalization and non-capitalization. This reporting tool has been shared across the Organization for entities to review and possibly replicate in their locations.

277. Overall, the Administration remains dedicated and focused on ensuring that all assets are capitalized correctly and that there are ongoing monitoring mechanisms, and on the issuance of relevant guidance and tools to minimize instances of data anomalies, including those related to non-capitalization property.

278. With respect to the strengthening of the disposal process, the Service has conducted a review of the entire process and identified ways of streamlining it both within and outside Umoja. In that regard, the role provisioning mechanism has been enhanced to facilitate and expedite the disposal process and a comprehensive policy interpretation guidance document has been drafted, discussed and is ready for approval and issuance to entities.

279. **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 functionality concerned.**

⁶ A/74/5 (Vol. I), chap. II.

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

280. The Administration capitalized Umoja functionalities completed in 2018 and 2019 and requested the closure of this recommendation. In 2021, the Board identified \$24.8 million of expenditure requiring capitalization for the Umoja project. The Administration submitted supporting documentation to the Board proving that \$0.6 million of expenditure relating to 2021 was correctly expensed, which was accepted by the Board. The Administration agreed to provide the Board with supporting documentation confirming the valid treatment of the remaining amount of \$24.2 million by the second quarter of 2023.

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

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

282. A special review of the historic records of current retirees available in Umoja and the legacy system was carried out and a new apportionment ratio was established and applied in the actuarial valuation as at 31 December 2021, as follows: 69 per cent of liability was attributed to the regular budget, 14 per cent to extrabudgetary funding and 17 per cent to the peacekeeping budget. It replaced the previously used ratio of 77 per cent for the regular budget, 8 per cent for extrabudgetary funding and 15 per cent for the peacekeeping budget. The impact of this change on the after-service health insurance liability reported in the volume I financial statements for the year ended 31 December 2021 is a decrease of approximately \$58 million. This matter was discussed with the Board in detail and notes to the volume I financial statements for the year ended 31 December 2021 were revised to include a description of this change and its impact on the financial statements. The Administration considers this recommendation to have been fully implemented and requests its closure by the Board.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	First quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

284. The records of Medical Insurance Plan after-service health insurance participants are ready to be entered into Umoja. The migration is currently being tested and the project is expected to be finalized in 2022.

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

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

286. The Administration acknowledges that there is currently no field in Umoja that marks a relationship of a surviving dependant to a deceased retiree for after-service health insurance benefit tracking purposes. Given the very low number of cases in which a retiree is survived by a dependent child only, the Administration will implement a process to track such exceptional cases in order to enrich the census data for the next actuarial valuation exercise.

287. 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 are 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

288. This recommendation was partially implemented as the Administration corrected the erroneous records for which a subsidy was still being charged although the after-service health insurance application was terminated. Since the recommendation refers to employee and retiree benefits, the changes required in Umoja on employee data for the rest of the recommendation are currently being collected from the owners of the human resources data.

289. In paragraph 125 of its report, the Board recommended that the Administration review the personal benefits and contribution data of employees, retirees and dependants for completeness, consistency and validation in Umoja and reconcile them with other sources such as payroll payments and eligibility lists sent to the third-party administrators.

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

290. Between September and December 2021, the Administration uploaded more than 50,000 records relating to staff member insurance to Umoja that were used in the census of the most recent actuarial reports. The Administration considers this recommendation to have been fully implemented and requests its closure by the Board.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

292. The request for proposals for the provision of audit services in relation to the audit claims was issued on 2 December 2021. The Procurement Division has finalized the financial evaluation of the proposals that were received and is in the process of notifying the selected vendor about the contract award.

293. In paragraph 132 of its report, the Board further 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

294. The Administration sent the template contract to the first third-party administrator in August 2022 and the signing of the agreement is subject to the negotiations with the individual third-party administrators.

295. 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2019
<i>Revised target date:</i>	Fourth quarter of 2022

296. The Administration's comments are reflected in paragraph 294 above relating to the recommendation in paragraph 132 of the Board's report.

297. 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2019
<i>Revised target date:</i>	Fourth quarter of 2022

298. The Administration has requested the third-party administrators to provide updates annually on the amounts being recovered and those updates will be shared with the Board.

299. 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 finalise, formalize and document the structure, roles and duties of the Treasury staff;**

(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

Original target date: Second quarter of 2020

Revised target date: Fourth quarter of 2022

300. The Administration has completed the recommended documentation, which is the process of formal approval.

301. **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;**

(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

Original target date: Second quarter of 2020

Revised target date: Fourth quarter of 2022

302. Part (a) of the recommendation was implemented. With regard to part (b), the Administration is developing a procedure to ensure that the payroll payment flows comply with the T+3 rule.

303. **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

Original target date: Second quarter of 2020

Revised target date: Fourth quarter of 2022

304. The assessment of liquidity requirements for the cash pool has already been improved by the introduction of forecasts by day for a rolling six-week period. This supplements the existing system of forecasts by month for a rolling 12-month period. This will be further improved with the output of cashflow reporting. The United Nations Treasury is recruiting an Officer who will implement historical pool cashflow reporting to improve forecasting and liquidity planning.

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

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

306. A draft International Swaps and Derivatives Association agreement has been submitted by one bank so far and the Administration will work on negotiating the agreement.

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

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

308. The testing of the new civil society organizations portal to replace the current information technology platforms is at an advanced stage and nearing completion. The second phase of the user acceptance testing is in progress. Several training sessions to help users to navigate the new portal have been scheduled. Subject to the successful completion of the training, final testing and data migration, the launch of the new portal is expected to take place by the end of 2022.

309. 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>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2021
<i>Revised target date:</i>	Not applicable

310. The Administration has completed its review of the non-compliance categories and it has been established that the categories should remain the same. Travel focal points will continue to receive training on the use of the categories, in particular to address the perceived overuse of the “other” category. In order to better guide travellers on the use of the “other” justification for the late submission of a travel request in Umoja, the Administration deployed an Umoja system enhancement for global users to confirm their selection of “other” as the reason for non-compliance. A pop-up window requires the traveller to confirm that none of the reasons for late submission already provided in the system’s drop-down list are relevant to their submission. In response to the recommended action to guide travellers to respond to travel management company requests promptly to ensure better compliance with the advance ticketing policy, a business process was introduced at United Nations Headquarters for expedited ticket issuance. Travellers from Headquarters’ were informed by a broadcast email that the travel management company has been instructed to automatically issue air or rail tickets within one business day upon approval of the Umoja travel request in order to minimize delays encountered in issuing tickets for official itineraries and ensure that maximum savings are achieved by the Organization. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

311. 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>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

312. The Archives and Records Management Section continues to work with Secretariat entities without or with incomplete record retention schedules, particularly in the context of its planned move-out of the records storage facility in the Falchi Building. The Section is currently working closely with the Department of Safety and Security and will focus on assisting the Department of Global Communications and the Office for the Coordination of Humanitarian Affairs in the coming months. The

revised target date for the completion of the retention schedules is the end of December 2022.

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

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

314. Key activities on the critical path of the Africa Hall project include: design and documentation (including procurement); construction works; and handover and closeouts. The Economic Commission for Africa continues to focus on actions aimed at mitigating delays for the above activities and to avoid cost escalation. The following steps have been undertaken: (a) negotiation with the proposed contractor to reduce the time of implementation by 25 per cent; (b) monthly monitoring of the timeline at the project level; (c) quarterly revision of the timeline at the stakeholder level; (d) strict monitoring of supplier deadlines included in the weekly performance review; (e) backward planning for all tasks at the team level; and (f) weekly meetings with key players since 2020.

Report of the Board for the year ended 31 December 2019⁷

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

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

316. Guidance on cost plans will be issued by the end of October 2022 with a due date of mid-December 2022 for submissions. Cost plans and rates will also be reviewed at that time. The Administration is aiming for the related dashboard to be completed by December 2023.

317. 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.

⁷ A/75/5 (Vol. I), chap. II.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

318. The Administration is developing an outline for the framework and updated guidance on the management of programme support costs.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

320. The Administration conducted a comprehensive review and analysis of programme support cost rates stated under all the grants that showed lower than the standard rate, in cooperation with the entity responsible for the grants. Furthermore, the Administration has already adjusted all the grant master data where the rate was not accurate, at the request of each responsible entity. A review and approval process to request the lowering of the programme support cost rate from the standard rate has already been put in place.

321. 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>Original target date:</i>	Second quarter of 2024
<i>Revised target date:</i>	No change

322. The Office of Programme Planning, Finance and Budget will continue to ensure the improved alignment of budget objects of expenditure and Umoja objects of expenditure. The alignment will be continued progressively over a number of annual budgets and is planned to 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.

323. 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>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

324. The Administration has provided justification to the Board that the A21 fund commitments were created with appropriate support documentation. In addition, the Administration has had extensive discussions with the Board regarding the monitoring of the use of the A20 special fund commitments. These commitments are tightly monitored through a comprehensive reporting structure, and the recommendation is expected to be fully implemented by the end of 2022.

325. 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>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

326. All bank statements are loaded into Umoja as soon as they are available to the Organization. The manually loaded bank statements follow a well-defined process and will continue to exist as long there are banks that are not connected to the Society for Worldwide Interbank Financial Telecommunication (SWIFT), noting that banks are not required to connect to SWIFT.

327. In a review completed on 12 August 2022, all the available bank statements had been loaded into Umoja. More importantly, the new process put in place ensures that the bank account closing balances and the general ledger nominals are matching. The review file will be made available to the Board during its forthcoming interim audit visit. In addition, there were no pending reconciling items due to missing bank statements that had been reported to the Cashier by the end of June 2022. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

328. **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

Original target date: Fourth quarter of 2021

Revised target date: Fourth quarter of 2022

329. The Administration is improving the bank monitoring process to strengthen the control and the timeliness of the bank statements uploaded to Umoja.

330. **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

Original target date: Fourth quarter of 2020

Revised target date: Fourth quarter of 2022

331. The Administration conducts a monthly review of cash balances to identify any funds with negative cash balances and informs managers of the negative cash balances in order for them to take corrective action. Formal guidelines will be finalized by the fourth quarter of 2022.

332. **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.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: High

Original target date: Fourth quarter of 2021

Revised target date: Not applicable

333. The use of the United Nations Joint Staff Pension Fund entry-on-duty dates in the 2019 actuarial valuation was a temporary measure. On the basis of the Board's recommendation, since 2021, the Administration has actively moved away from the use of the entry-on-duty dates towards the use of the periods of enrolment in health plans for valuation of the after-service health insurance obligation. The

Administration therefore does not consider it a good resource investment to continue to review and refine a parameter that is being actively phased out and replaced by a more appropriate approach. The Administration considers this recommendation to have been overtaken by events and requests its closure by the Board.

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

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

335. The United Nations system database created by the Office of the United Nations High Commissioner for Refugees in 2019 to track insurance enrolment records of staff moving between United Nations system organizations produced less than 20 matches among the 33,000 United Nations active staff in the census compiled as at 31 October 2021. The impact of this initiative is therefore not seen as significant to the United Nations financial statements, and no further effort is deemed necessary. The Administration considers this recommendation to have been overtaken by events and requests its closure by the Board.

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

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

337. The retiree census as at 31 October 2021 used for the 2021 full actuarial valuation included a specific field indicating whether an after-service health insurance beneficiary was a retiree or a surviving dependant. To update records for deceased staff members, the Administration follows an established process and, although in some cases this kind of update may be slightly delayed due to the nature of the event, the number of United Nations retirees that require monitoring, their geographical dispersion and the different level of responsiveness to the Administration's requests, the grace period does not exceed six months from the time the retirees' pensions are stopped. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

338. **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

Original target date: Second quarter of 2021

Revised target date: Fourth quarter 2022

339. The Administration is finalizing the document to describe the process that it follows to ensure that the cost-sharing arrangements between the Organization and plan participants are as mandated by the General Assembly.

340. **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.**

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: First quarter of 2023

Revised target date: No change

341. The Administration is in the process of proposing changes to the current key management personnel. The proposal will be discussed with the Board and the agreed changes will be implemented in the financial statements for the year ending 31 December 2022.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Original target date: Fourth quarter of 2020

Revised target date: Not applicable

343. The Administration would like to point out that there is an element of residual (acceptable) risk in any organization that remains even after all appropriate controls have been implemented and all proper precautions have been taken. As the Administration firmly believes that appropriate controls and procedures are in place and additional actions taken would result in the costs outweighing the benefits, the Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Closure requested

Priority: Medium

Original target date: Fourth quarter of 2020

Revised target date: Not applicable

345. There are procedures in place that include uploading the relevant supporting documents to Umoja in order to allow for the proper recognition of expenses, including the accrual process. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

Status: Under implementation

Priority: High

Original target date: First quarter of 2021

Revised target date: Fourth quarter of 2022

347. The formal consultation process for the Secretary-General's bulletins for the Department of Management Strategy, Policy and Compliance and the Department of Operational Support was completed, and the feedback was consolidated. The bulletins are under final review prior to their submission to the Office of Legal Affairs for its review. The roles and responsibilities of the two departments are detailed in the bulletins.

348. 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.

<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>Original target date:</i>	First quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

349. The Administration's comments are reflected in paragraph 347 above relating to the recommendation in paragraph 204 of Board's report.

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

<i>Department responsible:</i>	Department Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

351. The revised version of Secretary-General's bulletin [ST/SGB/2019/2](#) is being finalized and includes a precise definition of an "entity". The bulletin is in the final review stage and it is expected to be issued by the end of 2022.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

353. The Administration is finalizing a comprehensive review, through the assessment of the statutory documentation of the entities currently outside the scope of [ST/SGB/2019/2](#), based on the newly defined criteria set out in the revised policy. The policy is currently in the final review stage and is expected to be issued by the end of 2022.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

355. This recommendation will be implemented once the new 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 may make decisions, that is, exercise the delegated authority, on behalf of another entity. The revised policy, which is currently in the final review stage and is expected to be issued by the end of 2022, will prescribe subdelegation between entities in such scenarios.

356. 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>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

357. A comprehensive review of the policy and the delegation instrument was performed in 2020, with the misalignments corrected in the draft revised version of [ST/SGB/2019/2](#) and the revised instrument. The policy is currently in the final review stage and it is expected to be issued by the end of 2022.

358. 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>Original target date:</i>	Second quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

359. As part of an evaluation exercise, OIOS developed a model to estimate the workload attributed to the new delegation of authority framework, resulting in an estimated increase equivalent to 34 full-time staff. However, OIOS cautioned that it

was impossible to disentangle the increased workload due to the new delegation of authority framework from other factors, including organizational restructuring and liquidity issues. In a survey conducted by the Management Client Board in January 2021, 59 per cent of entities agreed that the new delegation of authority system had led to “timelier implementation of decisions in procurement” and 54 per cent agreed that “any increase in workload is outweighed by the overall benefits of enhanced decision-making authority in budget and finance and human resources”. Only some 10 per cent of entities did not agree with either of these statements.

360. In order to better address issues, some entities may have to exercise decision-making in specific areas, and the possibility of heads of entities subdelegating authority in specific areas to the head of another entity that may be in a better position to exercise the authority will be introduced in the upcoming revised version of [ST/SGB/2019/2](#). Consequently, this recommendation will be implemented once the new revised delegation of authority policy is issued.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

362. The criteria for the withdrawal of delegated authority and other corrective actions are being developed as part of the revised accountability framework response mechanism, which will be finalized by the end of 2022.

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

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

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

365. Annex II to the Secretary-General’s eleventh progress report on accountability ([A/76/644](#)) contains a summary of the progress in the implementation of results-based

management. The Administration considers that activity 10 has been completed, as indicated in the annex. The Administration is currently working on the last outstanding activity, which is expected to be completed by June 2023.

366. 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.

<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>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	First quarter of 2023

367. Business requirements pertaining to the pre-posting steps of the recruitment process have been identified and the Administration has developed a functioning prototype of the management dashboard that can be used to guide improvements to the visualization of data in the dashboard. The Administration is currently redesigning the Inspira data warehouse (as it pertains to recruitment data), and the project will provide a strong foundation for work on the United Nations business intelligence data model pertaining to recruitment, which will supply information to the management dashboard. Work on the data model and the management dashboard will be initiated after the newly designed data warehouse for recruitment is completed by the end of 2022, as estimated.

368. 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>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

369. The ICT Steering Committee has been engaged in prioritizing the implementation of a Secretariat-wide client relations management system. The Office of Information and Communications Technology is working on the operational plan for the implementation of the system, including resource requirements, in coordination with the Office of the Controller, in order to fulfil the service delivery requirements of the Headquarters support structure.

370. 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.

<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>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

371. The Administration's comments are reflected in paragraph 347 above relating to the recommendation in paragraph 204 of Board's report.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

373. The Administration notes that three additional procurement key performance indicators are planned to be established by the end of 2022. The indicators are technically complex and require new United Nations business intelligence data models to be developed and to be certified by the business owners. Once completed, the total number of procurement key performance indicators will increase to six.

374. 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.

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

375. The Administration remains committed to implementing this 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.

376. 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.

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

377. The administrative instruction on property survey boards is in the final consultations stage with the Office of Legal Affairs, after which it will be approved and promulgated. The monitoring of the creation and composition of local property survey boards will commence soon after the promulgation of the administrative instruction.

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

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

379. The donor base has increased, with one additional donor having joined in July 2022, bringing the total number of special purpose trust fund donors to 45 countries. The resource mobilization strategy created in 2018 is updated regularly. It underwent further recent updates in August 2022, for the purpose of garnering greater support from donor countries, recognizing the commitments undertaken by Member States in General Assembly resolution 76/4 to provide sufficient funding for the resident coordinator system. Entities continue to implement the levy and have also paid in full their contributions under the cost-sharing arrangement.

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

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

381. A total of 102 common country analyses were developed or updated in 2021, and an analysis is ongoing on the uptake of the common country analysis update guidance, which was issued in June 2021 by the Development Coordination Office in order to understand the bottlenecks faced and support required by the remaining countries. Prior to the adoption of their workplan for 2023, country teams are expected to undertake updates of their common country analyses before the end of 2022.

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

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2020
<i>Revised target date:</i>	Fourth quarter of 2022

383. As at July 2022, 26 of the 35 current entities have signed the client satisfaction and costing and pricing principles. Efforts are ongoing to have the rest of the entities sign those principles.

384. 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.

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	First quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

385. The platform is included in the revised efficiency road map referred to in paragraph 145 above relating to the Administration's comments on the recommendation in paragraph 448 of the Board's report for the year ended

31 December 2021 (A/77/5 (Vol. I), chap. II), which will be endorsed by the United Nations Sustainable Development Group principals by the end of 2022.

386. 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
Original target date: Second quarter of 2022
Revised target date: Fourth quarter of 2022

387. The Administration's comments are reflected in paragraph 385 above relating to the recommendation in paragraph 517 of the Board's report.

388. 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
Original target date: Fourth quarter of 2020
Revised target date: Fourth quarter of 2022

389. The data set has been filled by 129 country teams, with half of them completing quality assurance. The quality assurance exercise is still under way and is expected to be completed by the fourth quarter of 2022.

390. 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: Closure requested
Priority: Medium
Original target date: Fourth quarter of 2021
Revised target date: Not applicable

391. The Department of Political and Peacebuilding Affairs met or exceeded three of the four staff engagement survey-related targets in its current results framework (empowerment, continuous improvement, career and development), and the pillar as a whole has seen significant progress in organizational culture and change management as a result of the "Building Our Pillar" initiative. Furthermore, the

Department notes that the peace and security reform implementation plan includes reference to organizational culture change programming.

392. 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.

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Not applicable

393. As indicated in prior responses to the Board regarding this recommendation, efforts to augment the financial resources of the Peacebuilding Fund have been undertaken throughout the year, culminating in a high-level meeting on peacebuilding financing with Member States and a proposal presented to the General Assembly by the Secretary-General (A/76/732) for more sustained financing for the Fund. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

<i>Departments responsible:</i>	Office for the Coordination of Humanitarian Affairs, Department of Management Strategy, Policy and Compliance and Enterprise Resource Planning Solution Division
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	Not applicable

395. Data-sharing between the Umoja Extension 2 grantor and the country-based pooled funds grant management system has been developed and rolled out. The utility of the data-sharing for the Central Emergency Response Fund has been explored but there is no plan to develop it at the moment. 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 2020⁸

396. 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.

⁸ A/76/5 (Vol. I), chap. II.

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

397. Guidance on cost plans will be issued by the end of October 2022, with a due date of mid-December 2022 for submissions. Cost plans and rates will be reviewed at that time. It is expected that that the dashboard will be completed by December 2023.

398. 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.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance and Enterprise Resource Planning Solution Division
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

399. The automation of eliminations relating to the Tax Equalization Fund was implemented in 2021, and the automation of segment reporting was implemented in 2020. Given the complexity of the remaining cost recovery elimination rule, the Administration plans to implement it by the end of 2022.

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

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

401. The Administration is working on a solution to enhance the integration of the Business Planning and Consolidation module with other modules in Umoja.

402. **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.**

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

403. The Department of Management Strategy, Policy and Compliance has reviewed the existing agreement template for implementing partners and discussed it with heads of entities, focal points and the Office of Legal Affairs. An updated agreement template is being prepared. The Department of Management Strategy, Policy and Compliance will also continue to monitor and follow up with entities on the closure of operationally completed projects, in line with the signed agreements, and reinforce that each entity should follow up with implementing partners on the timely submission of final reports and refunds, including accrued interest.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

405. As indicated in note 19 to the volume I financial statements for the year ended 31 December 2020 (A/76/5 (Vol. I), chap. IV), the repatriation grant obligation pertaining to extrabudgetary funds was funded at 172.4 per cent at the end of 2020. The Administration therefore commenced internal consultations on a possible review of the current funding methodology. However, as indicated in note 19 to the volume I financial statements for the year ended 31 December 2021 (A/77/5 (Vol. I), chap. IV), the funding position for the repatriation grant has changed significantly since 2020 and stood at 139 per cent just a year later. The Administration would therefore like to take more time to observe whether the accumulated surplus of funds might be further reduced though the course of 2022 in order to better understand the dynamics of the funding position for the repatriation grant over time, before introducing and formalizing changes to the related funding policy.

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

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

407. New guidance on the creation and use of fund commitments, including detailed guidance on when funds commitments should not be used, has been published on the Knowledge Gateway (<https://unitednations.sharepoint.com/sites/APP-Gateway/SitePages/EMF.aspx>). The Administration considers this recommendation to have been implemented and requests its closure by the Board.

408. 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

409. The Administration's comments are reflected in paragraph 324 above relating to the recommendation in paragraph 111 of the Board's report for the year ended 31 December 2019 (A/75/5 (Vol. I), chap. II). In addition, it should be noted that 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 their validity. During the audit in 2021, the Administration provided justification to the Board that the A21 fund commitments had been created with appropriate supporting documentation. In addition, the use of the A20 special fund commitments had been based on detailed assessments of needs, tightly monitored through a comprehensive reporting structure and fully supported with appropriate documentation. The recommendation is expected to be fully implemented by the end of 2022.

410. 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.

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

411. In the context of the proposed programme budget for 2022, information was enhanced to include: (a) explanations of the functions of the posts funded through extrabudgetary resources; (b) information on the planned use of those resources; and (c) oversight mechanisms for those resources. In future budget proposals, the Administration would preserve the current format of the proposed programme budget fascicles and would add an additional column to reflect actual expenditures in the first table contained in the supplementary documentation under each section, which provides information by object of expenditure.

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

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

413. The Secretariat ensures that funds are to be used for the purposes for which they were approved, and these purposes are specified in the relevant sections of the programme budget. Programme managers and heads of entities are held accountable for the use of funds and the material differences between the approved appropriation and actual expenditure are presented in the financial reports. The Secretariat has ensured that missions are reminded of the need to exercise discretion and due diligence in the use of funds. The budget guide for 2023 contains the following guidance to special political missions (including the United Nations Assistance Mission in Afghanistan): “Missions are also reminded the recommendations of the Board of Auditors to justify budget redeployments in full by duly considering and adhering to the requirements relating to vehicle and laptop holdings in the Standard Cost and Ratio Manual”. The 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.

414. 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>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	Second quarter of 2023

415. The Department of Management Strategy, Policy and Compliance will continue to monitor regular budget redeployments and provide additional guidance to programme managers in the relevant entities, as needed.

416. 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.

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

417. In the budget guidance for 2022 and 2023 from the Controller to the heads of entities, programme managers were alerted of the request from the General Assembly and encouraged to keep provisions for consultants to a minimum. To assist programme managers in planning, monitoring and controlling expenditures, particularly consultancy costs, the Administration has prepared a detailed guidance memorandum informing them of the current implementation rate, emphasizing the need to ensure that expenditures are correctly recorded under the consultants' budget class, and offering any needed support. The memorandum is currently under review and will be circulated this year.

418. 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.

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

419. The Administration will continue to offer comprehensive information on extrabudgetary resources in the budget fascicle and supplementary documentation.

420. **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 of 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: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: No change

421. The Administration is developing a procedure to ensure that the payroll payment flows comply with the T+3 rule.

422. **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

Original target date: Fourth quarter of 2021

Revised target date: Fourth quarter of 2022

423. The criteria for the selection of trading counterparties that are in addition to the already-documented standards (which include credit ratings and primary dealer status) are being drafted and reviewed.

424. **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

Original target date: Second quarter of 2022

Revised target date: Second quarter of 2023

425. The Administration is finalizing the statement of works for the solicitation exercise for custody services, which will be undertaken soon.

426. **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.**

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

427. The design of the foreign exchange trading module has been finalized and its development in progress. The gathering of requirements for the investment trades module is expected to take place before the end of 2022.

428. **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>Original target date:</i>	Third quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2022

429. The Administration, together with the third-party administrator responsible for administering the Medical Insurance Plan for locally recruited staff and retirees at designated duty stations, has already started the assessment. To set the premiums for the Plan at the correct level and therefore ensure its sustainability, the Administration and the third-party administrator are analysing the data going back to the date when the third-party administrator started to administer the Plan.

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

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

431. The Administration's comments are reflected in paragraph 69 above relating to the recommendation in paragraph 226 of the Board's report for the year ended 31 December 2021 (A/77/5 (Vol. I), chap. II).

432. 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.

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

433. Discrepancies identified have been reviewed by the individual entities and, where appropriate, data capitalization has been corrected. It is to be noted that the current system is designed to capitalize assets on the basis of the selection of the material at the time of the creation of the shopping cart. The capitalization process is therefore built into the Umoja system to enforce automatic capitalization as part of the material master records selection process. The Administration undertakes continuous data quality checks to review cases of incorrect capitalization or non-capitalization of assets as part of a broader exercise of exploring ways to further strengthen the procedures, methodology, processes and practices within and outside Umoja to minimize the occurrence of these errors.

434. Review of the errors and inconsistencies identified suggests that the cases arise primarily from the incorrect selection of material master records and product identification numbers in the creation and processing of purchase documents.

435. The Global Asset Management Policy Service in the Department of Management Strategy, Policy and Compliance continues to remind entities of their responsibility for accurate reporting of assets through the year-end reporting instructions and at every engagement with the entities.

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

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

437. Entities have indicated that they were in the process of reviewing the unserviceable property identified by the Board and writing off and disposing of property, when appropriate. The Global Asset Management Policy Service is reaching out to the entities to confirm the completion of the review process and request documentation in support of the write-off and disposal actions taken, where appropriate.

438. 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 entities and urge all entities to implement the requirements and make unified rectifications accordingly.

<i>Departments responsible:</i>	Department of Management Strategy, Policy and Compliance, Department of Operational Support and Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

439. The centralized warehousing operations in the field manual is focused on the centralized warehouse management of field missions, which at the time of development, did not include the warehouse operations of Headquarters or other non-field entities. During the upcoming review and update of the manual, the warehouse management of Headquarters and other volume I entities will be included.

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

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

441. The laptops referred to in the Board's report were purchased under the flexible workspace project, and the Office of Information and Communications Technology was the custodian of these assets while stored in its warehouses upon their arrival at

United Nations Headquarters for security reasons and convenience. The flexible workspace project team coordinated moving offices directly with the pertinent entities as their respective physical moves were undertaken on a staggered basis. The procurement of information technology equipment was planned and executed directly by the entities involved in the flexible workspace project and was based on the timelines of the project. Changes to the schedule of the project may have affected the timing of the deployment of the laptops.

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

Department responsible: United Nations Office for Partnerships

Status: Under implementation

Priority: High

Original target date: Third quarter of 2022

Revised target date: Fourth quarter of 2022

443. The United Nations Office for Partnerships has had several consultations with the United Nations Foundation regarding support for United Nations activities. Collaboration between the United Nations Foundation, the United Nations Office for Partnerships and the United Nations Administration is ongoing, with a view to identifying United Nations priorities to target for resource mobilization.

444. 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 the 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

Original target date: Third quarter of 2022

Revised target date: Fourth quarter of 2022

445. The United Nations Office for Partnerships has coordinated with the United Nations Foundation to provide more detailed programmatic information through the joint coordination committee, in accordance with the standardized templates on the Foundation's initiatives. This additional information and two such templates have been shared with and are supported by the joint coordination committee.

446. 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.

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

447. The United Nations Office for Partnerships and the United Nations Foundation are committed to ensuring continued reporting on the acceptance by the Foundation of donations from Member States in accordance with the relationship agreement between the United Nations and the United Nations Foundation. The United Nations Office for Partnerships and the United Nations Foundation believe that the Foundation is currently in full compliance in this regard. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

448. 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.

<i>Department responsible:</i>	United Nations Office for Partnerships
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Third quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2022

449. The United Nations Office for Partnerships has coordinated with the United Nations Foundation to provide more detailed budget information through the joint coordination committee, in accordance with the standardized templates on the Foundation's initiatives. This additional information and two such templates have been shared with and are supported by the joint coordination committee.

450. 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.

<i>Department responsible:</i>	United Nations Office for Partnerships
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Third quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2022

451. The United Nations Office for Partnerships continues to coordinate with the United Nations Foundation to ensure that the Foundation provides it with further

detailed information regarding its fundraising activities through the joint coordination committee.

452. 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: Closure requested

Priority: Medium

Original target date: Third quarter of 2022

Revised target date: Not applicable

453. The United Nations Office for Partnerships has received supporting documentation from the United Nations Foundation on its good governance policies, which provide details of its investment policies. This documentation was transmitted to the Board. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

454. 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 United Nations causes.

Department responsible: United Nations Office for Partnerships

Status: Closure requested

Priority: High

Original target date: Third quarter of 2022

Revised target date: Not applicable

455. The United Nations Office for Partnerships has received supporting documentation from the United Nations Foundation that shows relevant data from two trusted and verified third-party sources that track and capture the latest industry standards for non-profit administrative expenses. This supporting documentation shows that the Foundation's administrative expenses are well below industry standards when considering the organization's size and geographical scope. The documentation was transmitted to the Board. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

456. 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.

<i>Department responsible:</i>	Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

457. The planned review of the initial set of key performance indicators (designed in 2018) was undertaken with policy owners and completed in 2021. The roll-out of the resulting expanded set of key performance indicators commenced in November 2021, the second release was completed in February 2022, and the third and final release is on track for completion by the end of 2022.

458. Going forward, the delegation of authority monitoring framework will continue to be reviewed and enhanced as part of the Administration's approach to continuous improvement set out in the 2019 accountability framework.

459. 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.

<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>	Medium
<i>Original target date:</i>	First quarter of 2022
<i>Revised target date:</i>	First quarter of 2023

460. The Administration has taken steps to accelerate the signature of compacts, with the 2022/23 compacts for heads of peacekeeping missions endorsed earlier than in previous years. The Administration will consider this recommendation implemented following the endorsement of the compacts for the heads of regular budget entities in early 2023.

461. 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.

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

462. The Administration has taken steps to strengthen the guidance and monitoring of entities in reporting exceptions, including by: enhancing the exception log to capture and track cases where exceptions are approved by entities outside the scope of delegated authority; providing detailed analysis of reporting compliance; and undertaking ongoing monitoring resulting in increased outreach and guidance to entities to improve the timeliness and completeness of their reporting. The steps taken have already led to significant improvements: for example, in the area of consultants, the compliance rate for reporting rose from 30 per cent in 2020 to 71 per cent in 2021.

463. The Administration will complete the implementation of this recommendation by: introducing a new key performance indicator to monitor timely compliance with the reporting of human resources exceptions; strengthening follow-up and escalation procedures; and issuing updated guidance in response to feedback from entities.

464. 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.

Department responsible: Department of Management Strategy, Policy and Compliance

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2022

Revised target date: Fourth quarter of 2022

465. As part of the roll-out strategy of the revised delegation of authority policy and related instrument, the Administration launched an upgraded delegation of authority “question and answer” tool in August 2022. Users can navigate the tool by topic and search for specific content, which is reviewed and updated on a continuous basis to address issues raised by clients and capture policy developments, new guidance, tool enhancements and monitoring updates. The relevant information and supporting documentation will be shared with the Board for review during its next audit visit.

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

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

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: Second quarter of 2023

467. As part of the monitoring of exceptions to human resources administrative instructions, the Administration receives a file from the United Nations Joint Staff

Pension Fund on a quarterly basis. A quarterly extract of relevant data from Umoja and Inspira is produced manually and the information is used to check that entities are reporting exceptions to human resources administrative instructions. Discussions are ongoing regarding the possibility of automating the extracts from Umoja and Inspira for the quarterly monitoring, however, any linkage or integration between systems would be likely to require additional dedicated resources.

468. 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 an aim of expediting their promulgation.

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

469. The Management Client Board is regularly consulted on policy development priorities. The latest consultation was on 25 July 2022. This is a standing agenda item for the consideration of the Management Client Board and is part of ongoing activities that have been mainstreamed into its regular work. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

470. 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>Original target date:</i>	Not applicable
<i>Revised target date:</i>	Not applicable

471. The Administration requests closure of this recommendation following the introduction of six new recruitment tools since 2019 to support heads of entity in efficiently exercising their delegated authority. The Administration notes that the timeline has improved from 185 days in 2021 to 155 days as at July 2022. The achievement of the target of 120 days is monitored through the compliance monitoring mechanisms.

472. 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.

<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>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

473. With the upcoming promulgation of the administrative instruction on downsizing, hiring managers will no longer be allowed to make selections from the roster prior to the closing date of the advertisement.

474. 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>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2023

475. As rosters are governed by the provisions of the staff selection policy, changes to roster management are dependent on the ongoing revision of that policy. The Administration is in discussions with staff representatives on the Staff-Management Committee with a view to creating a policy framework on roster management.

476. 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>Original target date:</i>	Not applicable
<i>Revised target date:</i>	Not applicable

477. The Administration notes that the recommended guidance on improving equitable geographical representation was issued and, therefore, the Administration requests the Board to close this recommendation.

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

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

479. The Administration is working on the process guide and holding consultations with all relevant stakeholders. The guide is expected to be issued before the end of 2022.

480. **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.**

Departments responsible: Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status: Under implementation
Priority: Medium
Original target date: Fourth quarter of 2021
Revised target date: Fourth quarter of 2023

481. The technical working group will be established, and the revised target for the occupational safety and health policy has been changed to December 2023.

482. **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.**

Departments responsible: Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status: Under implementation
Priority: Medium
Original target date: First quarter of 2022
Revised target date: Fourth quarter of 2022

483. The incident reporting system has been developed and is being progressively implemented. Ongoing analysis and reporting of data will take place once incident values reach a sufficient threshold to provide a reliable indication of trends.

484. **In paragraph 493 of its report, the Board recommended that the Administration provide support for the work of the Inter-Agency and Expert**

Group on Sustainable Development Goal Indicators regarding continuous improvement in the Sustainable Development Goal indicator framework.

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	Second quarter of 2025

485. Similar to the comprehensive review carried out by the Inter-Agency and Expert Group on Sustainable Development Goal Indicators by 2020, the Group will also undertake a comprehensive review of the Sustainable Development Goal global indicator framework by 2025. This review will be based on criteria, guiding principles and a detailed timeline to be established by the Group at its fourth quarter meeting in 2022 and its meetings in 2023. The 2025 comprehensive review will be aimed at improving the indicator framework to help the global monitoring of the 2030 Agenda, while at the same time preserving, to the largest extent possible, the integrity and stability of the existing list of global indicators. The indicator framework will continue to provide the necessary guidance to countries, most of which are already well advanced in implementing their national frameworks and reporting platforms.

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

<i>Department responsible:</i>	Department of Economic and Social Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

487. Evaluation continues to be a crucial part of the programming of the Development Account. The temporary position of an Evaluation Officer (P-4) under section 35 has been essential to plan the programme-level evaluation of the Account's response to COVID-19, provide guidance and support to project evaluations and distil lessons learned. The Department will review the continuing need for the post in 2023 and consider a proposal for the 2024 proposed programme budget.

488. 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>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

489. The donor base has increased, with one additional donor having joined in July 2022, bringing the total number of special purpose trust fund donors to 45 countries. The resource mobilization strategy created in 2018 is updated regularly. It underwent further recent updates in August 2022, for the purpose of garnering greater support from donor countries, recognizing the commitments undertaken by Member States in General Assembly resolution 76/4 to provide sufficient funding for the resident coordinator system. Entities continue to implement the levy and have also paid in full their contributions under the cost-sharing arrangement.

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

Department responsible: Development Coordination Office

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2021

Revised target date: Fourth quarter of 2023

491. The donor base has increased, with one additional donor having joined in July 2022, bringing the total number of special purpose trust fund donors to 45 countries. The resource mobilization strategy created in 2018 is updated regularly. It underwent further recent updates in August 2022, for the purpose of garnering greater support from donor countries, recognizing the commitments undertaken by Member States in General Assembly resolution 76/4 to provide sufficient funding for the resident coordinator system. Entities continue to implement the levy and have also paid in full their contributions under the cost-sharing arrangement.

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

Department responsible: Development Coordination Office

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: No change

493. The Joint Sustainable Development Goals Fund, under the leadership of the Development Coordination Office, has worked to expand its donor base and capitalization, including by devising a multi-year strategy, which includes thematic areas focused on key transitions needed to achieve sustainable development to garner additional support from donors. The Fund is also continuing its efforts with its existing donor base to request continued support.

494. 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>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

495. The Development Coordination Office is continuing to closely monitor recruitment processes and to ensure that vacant posts are filled in an expeditious manner, including by deploying resident coordinators ad interim while the recruitment processes are being completed. As at 26 July 2022, 114 resident coordinator posts are encumbered (88 per cent), with 16 posts vacant (12 per cent). Of the 16 vacant posts, 15 are being filled temporarily by a resident coordinator ad interim. Of these, recruitment for 11 posts has been completed, with the new resident coordinators expected to be deployed for 2 posts, and 9 are pending government clearance. The remaining 4 posts are under recruitment based on the new administrative instruction. Recruitments are expected to be completed before the end of 2022.

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

<i>Department responsible:</i>	Development Coordination Office
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

497. The United Nations Sustainable Development Group principals will re-examine the design timelines for Cooperation Frameworks and agree on a standard target duration prior to the initial phase of their implementation as a way forward. To support their decision, the Development Coordination Office initiated inter-agency discussions in April 2022 to analyse current trends and provide recommendations to the Group on design timelines.

498. 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>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	First quarter of 2023

499. Joint workplans for United Nations Sustainable Development Cooperation Frameworks designed in 2022 are expected to be ready by the first quarter of 2023.

500. 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.

Department responsible: Development Coordination Office
Status: Closure requested
Priority: Medium
Original target date: First quarter of 2022
Revised target date: Not applicable

501. All multi-country offices finalized and began implementation of the country implementation plans by December 2021. The 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.

502. 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.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: Medium
Original target date: Fourth quarter of 2022
Revised target date: No change

503. As at August 2022, 33 of the 35 United Nations organizations had signed the mutual recognition statement. Work is in progress with the two remaining organizations, the World Intellectual Property Organization and the World Meteorological Organization.

504. In paragraph 549 of its report, the Board recommended that the Administration engage the Business Innovations 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.

Department responsible: Development Coordination Office
Status: Under implementation
Priority: High
Original target date: Fourth quarter of 2021
Revised target date: Fourth quarter of 2022

505. This recommendation is addressed in the revised efficiency road map, which is expected to be adopted by the United Nations Sustainable Development Group principals by the end of 2022.

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

Department responsible: Development Coordination Office

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2021

Revised target date: Fourth quarter of 2022

507. The Administration's comments are reflected in paragraph 506 above relating to the recommendation in paragraph 549 of the Board's report. In addition, it should be noted that the revised efficiency road map includes the country common premises plan.

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

Department responsible: Development Coordination Office

Status: Under implementation

Priority: Medium

Original target date: Second quarter of 2022

Revised target date: Second quarter of 2023

509. The Development Coordination Office is working closely with the Office of Human Resources in finalizing the administrative instruction on the performance management of resident coordinators and to initiate the consultation process that precedes the promulgation of the document. The performance management of United Nations country teams and of entities at the regional level is not within the purview of the United Nations Secretariat.

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

Department responsible: Development Coordination Office

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2021

Revised target date: Fourth quarter of 2022

511. The current status shows an increase in the completion of staff appraisals from previous periods. The Development Coordination Office continues to monitor the management dashboard and is consistently following up to ensure that all staff and managers complete the e-performance documents in a timely manner.

512. 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

Original target date: Fourth quarter of 2021

Revised target date: Fourth quarter of 2023

513. Of the 10 pending administrative processes, 4 were completed in 2021 and 3 were superseded by events. An additional three administrative processes were identified. Of the six processes that were outstanding as at 31 December 2021, three were completed during the first six months of 2022.

514. 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.

Department responsible: Department of Political and Peacebuilding Affairs

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2021

Revised target date: Fourth quarter of 2022

515. According to information provided by the Security Council Affairs Division, the roster for the Security Council subsidiary bodies has been moved to the Inspira system. All current rostered candidates will be given the opportunity to express continued interest in being included on the roster. The roster will also be opened to new applicants.

516. The roster of approved standby team advisers will be reviewed again before the end of 2022.

517. 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>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Third quarter of 2022
<i>Revised target date:</i>	Not applicable

518. The Administration built and rolled out the talent pool functionality in Inspira to allow better management and refreshing of related consultant pools, including electoral experts. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

519. 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>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Ongoing
<i>Revised target date:</i>	Not applicable

520. The Electoral Assistance Division has updated the texts of its broadcasts related to “recruit from roster” positions in field missions and agencies, reiterating the importance of reaching gender parity goals. Since the next electoral roster campaign will be in a couple of years, the Department of Political and Peacebuilding Affairs suggests that this recommendation be considered to have been implemented on the basis of the actions taken by the Electoral Assistance Division and that the situation be reassessed following the next electoral roster campaign. In this regard, the Administration requests the closure of this recommendation by the Board.

521. 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.

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Ongoing
<i>Revised target date:</i>	Not applicable

522. Through its follow-up with UNDP and other implementing agencies, the Electoral Assistance Division achieved significant progress in regularly receiving status and final reports on project implementation in a consistent and systematic

manner. Reports were received on over 50 electoral projects. Furthermore, regular updates through consultations and exchanges of information and reports between UNDP and the Electoral Assistance Division resulted in a more effective and integrated approach in conceiving and providing electoral assistance activities. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

523. 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 completion of the assignment.

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

524. The Electoral Assistance Division increased its follow-up with UNDP and other implementing partners in the field to request information on the recruitment processes and selected roster candidates; and received the requested information. In addition, the Division worked with UNDP on an instruction to all electoral project offices in the field, reinforcing the message on sharing recruitment results with UNDP. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	First quarter of 2022
<i>Revised target date:</i>	Not applicable

526. The Administration's comments are reflected in paragraph 393 of the present report relating to the recommendation in paragraph 565 of the Board's report for the year ended 31 December 2019 (A/75/5 (Vol. I), chap. II). The Administration considers this recommendation to have been implemented and requests its closure by the Board.

527. 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.

<i>Department responsible:</i>	Department of Political and Peacebuilding Affairs
<i>Status:</i>	Closure requested
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

528. With 96 per cent of the original sample being on track in the subsequent reporting period, the Peacebuilding Support Office has demonstrated that it followed through on this recommendation. Addressing the appropriate level of “on track” versus “off-track” projects was also completed. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

529. 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.

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

530. As at 5 July 2022, country-based pooled funds had received \$743 million and the Central Emergency Response Fund had received \$456.2 million. The Administration therefore considers this recommendation to have been implemented and requests its closure by the Board.

531. 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 vulnerabilities in mobilizing resources.

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

532. As at the end of June 2022, the Office for the Coordination of Humanitarian Affairs had received funding for its activities and its pooled funds from 61 Member States, as well as from the European Union and other regional and local authorities. Funding from the private sector to country-based pooled funds exceeded \$9 million,

mostly through the United Nations Foundation. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

533. 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.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

534. Through the revision of the global guidelines for country-based pooled funds, the Office for the Coordination of Humanitarian Affairs has already clarified the subgranting modalities. The Office will also introduce a new portal to register and track partners under the subgranting modalities and will also continue to ensure that subgranting arrangements do not involve partners with suspended eligibility owing to ongoing inquiry processes.

535. 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.

<i>Department responsible:</i>	Office for the Coordination of Humanitarian Affairs
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

536. The Office for the Coordination of Humanitarian Affairs will strengthen risk management practices around partner risk levels in the revised global guidelines for country-based pooled funds. Under the revised guidelines, the Office will include the requirement that the fund manager must review and validate partners' assigned risk levels based on the performance index score on a regular basis.

537. 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

Original target date: Fourth quarter of 2023

Revised target date: No change

538. The Office for the Coordination of Humanitarian Affairs will continue to work with partners and the Department of Management Strategy, Policy and Compliance to trace refunds and follow up on the data transfer bridge.

539. 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.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2022

Revised target date: No change

540. The Office for the Coordination of Humanitarian Affairs has addressed the discrepancy in the two funds where this issue was identified, and their operational handbooks have been brought into line with the global guidelines. The Office will also include provisions in the revised global guidelines to remove any ambiguity on the appropriate approval procedures for deviations from the minimum standards of the operational modalities.

541. 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.

Department responsible: Office for the Coordination of Humanitarian Affairs

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2021

Revised target date: Fourth quarter of 2023

542. The Office for the Coordination of Humanitarian Affairs is looking into different business models to address the issue of any conflicting roles. Some of the models for the feasibility study are: (a) having the low-value acquisitions centralized in one person; (b) conducting analysis on the procurement roles and transferring some of

those roles from one person to other colleagues in the region; (c) discussing with the Procurement Division the best model for the Office for the Coordination of Humanitarian Affairs given the nature of its mandate and the agility required in crisis response; (d) removing the travel roles in some instances to avoid the conflicts through the review of the footprint in the specific region.

543. 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>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

544. Definitions of the functions and responsibilities of each of the divisions of the Office of Information and Communications Technology are included in the draft Secretary-General's bulletins for the Department of Management Strategy, Policy and Compliance and the Department of Operational Support, which are under final review prior to their submission to the Office of Legal Affairs for its review.

545. 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>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

546. As part of the efforts to identify and document global sourcing opportunities, the Office of Information and Communications Technology has finalized six category strategies, out of a total of seven, that have been approved by the category management steering committee, under the adopted category management approach. The seventh category is under review.

547. In paragraph 731 of its report, the Board also recommended that the Administration formulate a policy for the inforICT 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>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	Second quarter of 2023

548. As the Organization moves towards a post-pandemic operating model, the Office of Information and Communications Technology will adapt accordingly. Leveraging the lessons learned from the COVID-19 pandemic, as well as the guidance and job aids that were circulated, and based on the management decisions related to the operating model, the Office will issue a mobile device policy, as well as one that covers the “bring your own device” mode of work as a means to address this recommendation.

549. 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 the General Assembly resolution 69/262 and Secretary-General’s bulletin ST/SGB/2016/11 relating to the ICT budget submission, and hold entities accountable for the submission of budgets and projects from all funding sources for all ICT initiatives and operations to the Office of Information and Communications Technology.

<i>Departments responsible:</i>	Office of Information and Communications Technology and Department of Management Strategy, Policy and Compliance
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

550. The Administration is making arrangements to generate relevant reports on the ICT budgets of various entities.

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

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

552. The Office of Information and Communications Technology has several teams involved in the network segmentation project. The project teams are developing technical procedures to direct the piloting of recommended solutions related to the hybrid cloud data centre, networks and end user segments. After confirming the operational viability of the agreed solutions and completing the pilot phase of the project, the appropriate procedures and guidelines will be enhanced and finalized, culminating in a global roll-out of recommended network segmentation policies to all United Nations Secretariat entities.

553. 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>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

554. A narrative providing a comprehensive explanation of the global ICT landscape has been developed. The ICT landscape introduces the need for the establishment of priorities in the area of tangible assets upgrade or replacement of outdated technology, intangible assets and cybersecurity. On the tangible assets side, the Office of Information and Communications Technology reached out to the United Nations Global Service Centre, peacekeeping missions and special political missions and is currently collecting their inputs related to the replacement of aged assets. On the intangible asset side, gaps in platforms and solutions, as well as compliance enhancement opportunities, are under review to identify areas in which capital investment will improve the Organization's capabilities to deliver its mandates in a post-COVID-19 environment.

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

555. In annex II to its report on the United Nations for the year ended 31 December 2021 (A/77/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation of its 32 extant recommendations on ICT affairs relating to prior periods.

556. Table 5 summarizes the overall situation, as at August 2022, with respect to the 16 recommendations that were determined by the Board to be under implementation as at December 2021. Of the 16 outstanding recommendations, closure has been requested for 3, while 5 are scheduled to be implemented in 2022 and 8 in 2023.

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 2021

(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	12	3	–	9	9	–
Multiple departments	4	–	–	4	4	–
Total	16	3	–	13	13	–

Detailed information on implementation status

Report of the Board of Auditors on the handling of information and communications technology affairs in the Secretariat⁹

557. 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.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Fourth quarter of 2022
<i>Revised target date:</i>	No change

558. The Office of Information and Communications Technology is generating the necessary reports on the ICT budgets of entities.

559. 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.

⁹ A/67/651.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	Medium
<i>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	First quarter of 2023

560. The governance and accountability framework for ICT matters is being developed.

Report of the Board of Auditors on progress in the handling of information and communications technology affairs in the Secretariat¹⁰

561. **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.**

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

562. The Administration's comments were reflected in annex II (item No. 4) to the Board's report for the year ended 31 December 2021 ([A/77/5 \(Vol. I\)](#), chap. II).

First annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy¹¹

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

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

¹⁰ [A/70/581](#).

¹¹ [A/72/151](#).

564. This recommendation on formulating and promulgating policies in a time-bound manner is currently fulfilled by the established governance mechanisms, such as the ICT Policy Committee. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

565. 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

Original target date: Fourth quarter of 2021

Revised target date: Second quarter of 2023

566. Cost optimization benefits can be estimated by the individual users of the contracts. All ICT requirements are globally sourced through vendors registered with the United Nations Global Marketplace. Solicitations performed by the Procurement Division will ensure that the Organization receives the best value for money.

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

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Original target date: Second quarter of 2022

Revised target date: Fourth quarter of 2022

568. As part of the efforts to identify and document global sourcing opportunities, OICT has finalized six category strategies, out of a total of seven, that have been approved by the category management steering committee, under the adopted category management approach. The seventh category is being finalized.

Third annual progress report of the Board of Auditors on the implementation of the information and communications technology strategy¹²

569. 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.

¹² A/74/177.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2023

570. The Administration's comments were reflected in annex II (item No. 15) to the Board's report for the year ended 31 December 2021 ([A/77/5 \(Vol. I\)](#), chap. II).

571. 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.

<i>Department responsible:</i>	Office of Information and Communications Technology
<i>Status:</i>	Closure requested
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Not applicable

572. Administrative instruction [ST/AI/2022/2](#) on United Nations website publishing has been promulgated and it provides a legal and operational framework governing the establishment and publication of content on United Nations websites. This includes details on compliance across the areas of security, United Nations branding, technology, multilingualism and accessibility for persons with disabilities. The Administration requests the closure of this recommendation by the Board.

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

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

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

¹³ [A/75/156](#).

574. Definitions of the functions and responsibilities of each of the divisions of the Office of Information and Communications Technology are included in the draft Secretary-General's bulletins for the Department of Management Strategy, Policy and Compliance and the Department of Operational Support, which are under final review prior to their submission to the Office of Legal Affairs for its review.

575. 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.

Department responsible: Office of Information and Communications Technology

Status: Under implementation

Priority: High

Original target date: Second quarter of 2022

Revised target date: First quarter of 2023

576. The accountability framework for ICT is being developed.

577. 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.

Department responsible: Office of Information and Communications Technology

Status: Closure requested

Priority: High

Original target date: Fourth quarter of 2021

Revised target date: Not applicable

578. Administrative instruction [ST/AI/2022/2](#) on United Nations website publishing provides a legal and operational framework governing the establishment and publication of content on United Nations websites. This includes details on compliance across the areas of security, United Nations branding, technology, multilingualism and accessibility for persons with disabilities. The Administration requests the closure of this recommendation by the Board.

579. 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>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	Second quarter of 2023

580. The road map being developed envisages a global service desk function managed by the Office of Information and Communications Technology to consolidate and optimize the Enterprise Service Desk function, with local or regional service desks using an appropriate platform to allow ticket escalation and tracking, with the ability to measure key performance indicators and reduce duplication of services and capacities. The road map will include the consolidation and optimization of the Umoja Support Centre with Enterprise Service Desk components.

581. 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>Original target date:</i>	Second quarter of 2022
<i>Revised target date:</i>	Fourth quarter of 2022

582. A policy framework for information management has been developed and is undergoing final consultations.

583. 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>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Fourth quarter of 2022

584. The implementation of this recommendation is being undertaken within the context of the Data Strategy of the Secretary-General for Action by Everyone,

Everywhere. The plan for the establishment of a data catalogue has been formulated and departments and offices would use the catalogue to manage data sources, while the Office of Information and Communications Technology would provide the infrastructure subject to the availability of the required software and resources. It is expected that this activity will be completed as an integral part of the Data Strategy.

585. 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>Original target date:</i>	Second quarter of 2023
<i>Revised target date:</i>	No change

586. A comprehensive timeline has been developed with the Office of Supply Chain Management. Following a competitive solicitation exercise, the contract is expected to be awarded in February 2023.

587. 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>Original target date:</i>	Fourth quarter of 2021
<i>Revised target date:</i>	Second quarter of 2023

588. This is pending the outcome of a request for proposals exercise and the award of a contract is estimated for February 2023, when the Office of Information and Communications Technology will prepare the detailed transition plan.

IV. Status of implementation of recommendations on the capital master plan

589. In annex III to its report on the United Nations for the year ended 31 December 2021 ([A/77/5 \(Vol. I\)](#), 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.

590. Table 7 summarizes the overall situation, as at August 2022, with respect to the two recommendations that were determined by the Board to be under implementation as at December 2021. Both recommendations are expected to be implemented by the end of 2023.

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 2021

(Number of recommendations)

<i>Department responsible</i>	<i>Total</i>	<i>Closure requested</i>	<i>Under implementation</i>	<i>Target date set</i>	<i>No target date</i>
Department of Operational Support	2	–	2	2	–
Total	2	–	2	2	–

Detailed information on implementation status

Report of the Board for the year ended 31 December 2014¹⁴

591. 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.

<i>Department responsible:</i>	Department of Operational Support
<i>Status:</i>	Under implementation
<i>Priority:</i>	High
<i>Original target date:</i>	Fourth quarter of 2015
<i>Revised target date:</i>	Fourth quarter of 2023

592. The last arbitration case is still ongoing. Any remaining savings at the completion of the case will be reported to Member States as part of the annual progress update on the project.

Report of the Board for the year ended 31 December 2017¹⁵

593. 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.

¹⁴ A/70/5 (Vol. V).

¹⁵ A/73/5 (Vol. V).

Department responsible: Department of Operational Support
Status: Under implementation
Priority: Medium
Original target date: Second quarter of 2019
Revised target date: Fourth quarter of 2023

594. The Administration continues to make progress on the implementation of the accessibility programme. The overall target completion date remains December 2023.
