

## Updated status of the implementation of the audit recommendations FS2024

Recommendations	Lead Division/Branch/team/Group	Target date/Status
Report of the Board of Auditors for the year ended 31 December 2024 (A/80/5/Add.8)		
1. In paragraph 29, the Board recommends that UNFPA finalize and formalize the Supply Chain Management Unit's planning framework and integrate it into each pillar and team.	Supply Chain Management Unit	Implemented being reviewed by BoA
2. In paragraph 30, the Board recommends that UNFPA create a Supply Chain Management Unit risk and oversight model aligned with the organization-wide enterprise risk management framework and tailored to the supply chain's unique needs.	Supply Chain Management Unit	Implemented being reviewed by BoA
3. In paragraph 31, the Board recommends that UNFPA generate a process map for the Supply Chain Management Unit that includes tools that are currently available and tools that are needed.	Supply Chain Management Unit	In Progress Q1- 2026
4. In paragraph 42, the Board recommends that UNFPA formalize lead time management within the Supply Chain Management Unit by enhancing coordination and systematically monitoring processes through indicators that provide reliable information to evaluate the performance of processes and suppliers, enabling informed decisions that lead to shorter and more accurate lead times.	Supply Chain Management Unit	Implemented being reviewed by BoA

5. In paragraph 54, the Board recommends that UNFPA strengthen supply chain systems to improve the quality, completeness and timeliness of data submission within the last mile assurance process by providing capacity building initiatives to address identified weaknesses in last mile assurance reports and establishing escalation mechanisms that balance supportive and corrective actions to ensure accountability while considering regional constraints.	Supply Chain Management Unit	Implemented  being reviewed by BoA
6. In paragraph 55, the Board recommends that UNFPA enhance the supply chain management risk model within the last mile assurance process to include a structured risk response strategy, considering timelines and assigned responsibilities for each identified risk.	Supply Chain Management Unit	Implemented  being reviewed by BoA
7. In paragraph 56, the Board recommends that UNFPA establish guidelines for the follow-up process within the last-mile assurance process for addressing identified problems and implementing corrective action, with clearly defined timelines, assigned roles and specified responsibilities.	Supply Chain Management Unit	Implemented  being reviewed by BoA
8. In paragraph 68, the Board recommends that UNFPA strengthen the supply chain governance framework by developing and implementing standardized and documented methodologies (with defined criteria, procedures and responsibilities) for the forecast, quantification, prioritization, review and validation of supply needs and for procurement plans processes, supported by appropriate information technology tools.	Supply Chain Management Unit	Implemented  being reviewed by BoA
9. In paragraph 76, the Board recommends that UNFPA establish comprehensive guidelines within the Supply Chain Management Unit to enhance economies of scale in purchasing and logistics, aligned with the UNFPA policy and regulatory framework for supply planning, and implement a standardized methodology for calculating savings to ensure that all reported figures are accurate and verifiable.	Supply Chain Management Unit	Implemented  being reviewed by BoA
10. In paragraph 86, the Board recommends that UNFPA establish a dedicated oversight and monitoring function to ensure efficiency, effectiveness, and accountability of the management of global prepositioned stock operations.	Supply Chain Management Unit	Implemented  being reviewed by BoA

11. In paragraph 97, the Board recommends that UNFPA East and Southern Africa Regional Office develop structured acceleration plans that include: a comprehensive diagnosis of challenges, bottlenecks, and gaps based on consolidated information from oversight mechanisms; the prioritization of corrective actions and targeted capacity-building initiatives; and a structured follow-up mechanism to ensure accountability.	East and Southern Africa Regional Office	<a href="#">In Progress</a> <a href="#">Q1- 2026</a>
12. In paragraph 111, the Board recommends that the UNFPA Ethiopia Country Office review its risk register to ensure it accurately reflects the local risk landscape by consolidating risks identified across United Nations joint and internal oversight mechanisms, including emerging risks not currently present in the register; revising risk statements to define them in terms of sources, potential events, consequences, and likelihood; and reviewing the impact and probability scores.	Ethiopia Country Office	<a href="#">In Progress</a> <a href="#">Q1- 2026</a>
13. In paragraph 124, the Board recommends that the UNFPA Ethiopia country office strengthen the end-to-end visibility of the supply chain by continuing its support to the government in expanding the electronic logistics management information system implementation at service delivery points and by conducting periodic supply chain assessments through a statistically representative sample of these service delivery points.	Ethiopia Country Office	<a href="#">In Progress</a> <a href="#">Q1- 2026</a>
14. In paragraph 132, the Board recommends that that UNFPA enforce compliance with documentation policies by requiring that all signed earmarked contribution agreements, amendments and annexes be uploaded promptly to the donor agreement report tracking system (or its replacement) and maintained in accordance with the UNFPA retention schedule, using uniform document naming conventions and ensuring document legibility through a quality assurance process, while also enhancing the system's functionality to support the efficient management and review of large volumes of documentation.	Division for External Relations	<a href="#">In Progress</a> <a href="#">Q1- 2026</a>
15. In paragraph 133, the Board recommends that UNFPA conduct a comprehensive reconciliation between the donor agreement report tracking system (or its replacement) records and supporting documentation to correct discrepancies, validate contributions recorded under generic designations, and implement periodic data integrity reviews to ensure accurate recording and compliance.	Division for External Relations	<a href="#">In Progress</a> <a href="#">Q1- 2026</a>

16. In paragraph 144, the Board recommends that UNFPA establish a standardized and documented procedure for analysing, recording, and controlling conditional clauses, for all signed donor agreements, including an appropriate documented review process by the Finance Branch to ensure compliance of the accounting transactions with applicable standards.	Division for External Relations and Division for Management Services	In Progress Q1- 2026
17. In paragraph 145, the Board recommends that UNFPA review earmarked contribution agreements to verify the existence of obligations that meet the definition of liability, reclassify the amounts recognized as revenue when appropriate, and adopt the accounting procedures set out in the applicable accounting standard for the recognition of liabilities arising from agreements.	Division for Management Services	In Progress Q4- 2026
18. In paragraph 151, the Board recommends that UNFPA review its property, plant and equipment asset management policies with a view to incorporating the assignment of a residual value.	Division for Management Services	In Progress Q1- 2026
19. In paragraph 159, the Board recommends that UNFPA update the value-added tax guidance note to reflect the expected recovery procedures, including clearly determined oversight role, strengthened monitoring activities, formalized rules for handling exceptional cases, and mechanisms to ensure central visibility over reconciliations and claims.	Division for Management Services	In Progress Q3- 2026
20. In paragraph 160, the Board recommends that UNFPA establish formal accounting guidelines to assess, impair, and write off value-added tax receivables, with clearly defined and consistently applied criteria, as well as rules for related disclosures.	Division for Management Services	In Progress Q3- 2026
21. In paragraph 173, the Board recommends that UNFPA enforce mandatory compliance checks in QuantumPlus to ensure that the funding authorization and certificate of expenditure forms, itemized cost estimates, and expense reports are uploaded and validated prior to transaction approval.	Division for Management Services	Implemented being reviewed by BoA
22. In paragraph 174, the Board recommends that UNFPA introduce a periodic reconciliation mechanism to identify transactions missing mandatory documentation and to ensure corrective action is taken promptly.	Division for Management Services	Implemented being reviewed by BoA

23. In paragraph 182, the Board recommends that UNFPA strengthen internal controls to ensure that transactions exceeding policy thresholds are not processed without prior approval from the responsible party.	Division for Management Services	Implemented being reviewed by BoA
24. In paragraph 193, the Board recommends that UNFPA ensure adherence to the ICT project management methodology.	Information Technology Solutions Office	In Progress Q1- 2026
25. In paragraph 194, the Board recommends that UNFPA establish a centralized mechanism for controlling and monitoring ICT projects and develop specific indicators and metrics to consistently track the progress, resource allocation, and overall performance.	Information Technology Solutions Office	In Progress Q1- 2026
26. In paragraph 204, the Board recommends that UNFPA establish a formal ICT change management process to effectively manage and document changes, with due consideration of the priority of the change and the risks involved.	Information Technology Solutions Office	Implemented being reviewed by BoA
Report of the Board of Auditors for the year ended 31 December 2020 (A/76/5/Add.8)		
27. In paragraph 89, the Board recommends that UNFPA incorporate preventive controls related to inventory information in the new enterprise resource planning system, in order to provide early alerts at each stage of the supply process.	Supply Chain Management Unit	Implemented being reviewed by BoA
Report of the Board of Auditors for the year ended 31 December 2022 (A/78/5/Add.8)		
28. In paragraph 68, the Board recommends that UNFPA ensure that the procedure for revoking access for all ICT resources for separated staff is carried out in a timely manner.	Information Technology Solutions Office	Implemented being reviewed by BoA

29. In paragraph 90, the Board recommends that UNFPA develop and issue a supply chain management policy so that a coordinated approach to supply chains and logistics is implemented within the Fund.	Supply Chain Management Unit	In Progress Q3- 2026
30. In paragraph 133, the Board recommends that UNFPA ensure that its business units conduct vendor's assessments when the purchase order is closed.	Supply Chain Management Unit	In Progress Q1- 2026
31. In paragraph 134, the Board recommends that UNFPA improve oversight of business units with the timely fulfilment of vendor's assessments in the vendor assessment application that are defined by the Fund.	Supply Chain Management Unit	In Progress Q1- 2026
32. In paragraph 169, the Board recommends that UNFPA ensure the Oversight Advisory Committee's independence by updating their terms of reference with the aim of aligning them with the International Standards for the Professional Practice of Internal Auditing and best practices.	Executive Board Branch	In Progress Q1- 2027
33. In paragraph 170, the Board recommends that UNFPA strengthen its third line of defence by reviewing and updating the related oversight policies in order to reflect the new Oversight Advisory Committee definition and purpose.	Executive Board Branch	In Progress Q1- 2027
34. In paragraph 184, the Board recommends that UNFPA review and approve a new version of the charter of the Office of Internal Audit and Investigation Services that ensures adherence to the International Standards for the Professional Practice of Internal Auditing.	Office of Audit and Investigation Services	In Progress Q2- 2026
35. In paragraph 201, the Board recommends that UNFPA adhere to the timelines of audit reports and investigations and develop a mechanism to periodically review the level of compliance.	Office of Audit and Investigation Services	Implemented being reviewed by BoA
Report of the Board of Auditors for the year ended 31 December 2023 (A/79/5/Add.8)		
36. In paragraph 38, the Board recommends that UNFPA assess and update the terms of reference of its Humanitarian Response Division and establish a clear plan with activities implementation schedule and accountabilities.	Humanitarian Response Division	Implemented being reviewed by BoA

37. In paragraph 51, the Board recommends that UNFPA ensure the timely usage report's submission and subsequent usage assessment to implement the lessons learned.	Humanitarian Response Division	Implemented being reviewed by BoA
38. In paragraph 64, the Board recommends that UNFPA issue a guidance on risk ranking and subsequent actions depending on the level of risk, in line with the Inter-Agency Standing Committee, with the aim of ensuring that risk assessment ranking, duly advanced preparedness actions and contingency planning are conducted.	Humanitarian Response Division	In Progress Q1- 2026
39. In paragraph 74, the Board recommends that UNFPA conduct the minimum preparedness actions by completing the necessary information and uploading all the relevant documents in strict accordance with the guidance on minimum preparedness actions.	Humanitarian Response Division	In Progress Q1- 2026
40. In paragraph 75, the Board recommends that UNFPA establish a robust oversight mechanism to ensure the quality and completeness by requiring country and regional offices to complete the minimum of preparedness actions.	Humanitarian Response Division	In Progress Q1- 2026
41. In paragraph 76, the Board recommends that UNFPA review and approve a new version of the guidance on minimum preparedness actions in order to clarify milestones, provision of evidence and responsibilities of headquarters, regional offices and country offices in this matter.	Humanitarian Response Division	In Progress Q1- 2026
42. In paragraph 88, the Board recommends that the Humanitarian Response Division, in coordination with the Supply Chain Management Unit, ensure the implementation of the humanitarian supplies strategy's activities through the precise identification of a cost proposal, the assignment of accountabilities and the needed budget arrangements in Quantum.	Humanitarian Response Division and Supply Chain Management Unit	Implemented being reviewed by BoA
43. In paragraph 89, the Board recommends that UNFPA establish a monitoring mechanism to ensure that the action plans submitted to the Executive Board are fully implemented.	Humanitarian Response Division and Supply Chain Management Unit	Implemented being reviewed by BoA
44. In paragraph 104, the Board recommends that UNFPA assess its internal control activities and apply the necessary adjustments considering the use of Quantum.	Division for Management Services	Implemented being reviewed by BoA

45. In paragraph 105, the Board recommends that UNFPA update the resource management policy and related guidelines to reflect the Quantum procedures and controls.	Division for Management Services	Implemented being reviewed by BoA
46. In paragraph 106, the Board recommends that UNFPA implement a tool similar to the financial quality data dashboard to assist in the monitoring of field offices.	Division for Management Services	In Progress Q2- 2026
47. In paragraph 118, the Board recommends that UNFPA implement a mechanism to ensure timely operational and financial closures.	Programme Division	In Progress Q2- 2026
48. In paragraph 119, the Board recommends that UNFPA update the guidance note on programme cycles, project identification and activity identification creation and closure, and related procedures, with the aim of reflecting the processes to be implemented in the Quantum system.	Programme Division	In Progress Q2- 2026
49. In paragraph 143, the Board recommends that UNFPA conduct an updating exercise of the policies and procedures manual, establishing deadlines for each content owner with the aim of reflecting the technological and organizational changes in a timely manner.	Programme Division	In Progress Q1- 2026
50. In paragraph 157, the Board recommends that UNFPA record both accurately and in a timely manner the supplies, in accordance with the nature of the transaction (physical receipt, storage, handover, disposals and adjustments) and in agreement with the applicable accounting standards.	Supply Chain Management Unit	Implemented being reviewed by BoA
51. In paragraph 173, the Board recommends that UNFPA ensure that its country offices record transactions in Quantum relating to the pre-positioning in a timely manner.	Supply Chain Management Unit	In Progress Q1- 2026
52. In paragraph 174, the Board recommends that UNFPA implement a monitoring and reportability mechanism for country offices that maintain prepositioned supplies to avoid manual errors and inaccuracies and to ensure that inventories are delivered to final beneficiaries and used for their intended purposes.	Supply Chain Management Unit	In Progress Q1- 2026



53. In paragraph 186, the Board recommends that UNFPA implement automatic controls in Quantum to prevent country offices from procuring pharmaceuticals and medical devices without authorization and restrict the purchase of contraceptives at this level.	Supply Chain Management Unit	<a href="#">In Progress</a> <a href="#">Q1- 2026</a>
54. In paragraph 187, the Board recommends that UNFPA categorize the products in Quantum according to the type of programme supplies to enable monitoring by the Supply Chain Management Unit.	Supply Chain Management Unit	<a href="#">In Progress</a> <a href="#">Q1- 2026</a>
55. In paragraph 203, the Board recommends that UNFPA implement a mechanism to enable the oversight and traceability of the agreements from the negotiation process to the revenue posting in Quantum, by codifying the negotiation processes and developing dashboards.	Division for External Relations and Division for Management Services	<a href="#">In Progress</a> <a href="#">Q1- 2026</a>
56. In paragraph 204, the Board recommends that UNFPA issue a new version of the terms of reference of the Resource Mobilization Branch to reflect its current accountabilities, systems used, functions, and interactions with the Finance Branch.	Division for External Relations and Division for Management Services	<a href="#">In Progress</a> <a href="#">Q1- 2026</a>