

17 January 2024

Annex - Updated status of the implementation of the audit recommendations FS2022

Recommendations	Lead Division/Branch/team/Group	Target date/Status
<p>Report of the Board of Auditors for the year ended 31 December 2022 (A/78/5/Add.8)</p>		
<p>1. In paragraph 40, the Board recommends that UNFPA formalize and maintain the current enterprise resource planning project documentation updated, in order to enhance a proper project governance, as well as proper assignment of accountabilities and responsibilities.</p>	<p>Information Technology Solutions Office</p>	<p>Implemented being reviewed by BoA</p>
<p>2. In paragraph 41, the Board recommends that UNFPA develop a framework for monitoring implementation and managing resources for ICT projects, establishing a clear path with timelines, responsibilities, milestones to be achieved, risk assessment and stages to implement the projects entirely.</p>	<p>Information Technology Solutions Office</p>	<p>Implemented being reviewed by BoA</p>
<p>3. In paragraph 53, the Board recommends that UNFPA monitor project expenses and set benchmarks to serve as early indicators of potential resource depletion, crucial for effective resource management.</p>	<p>Information Technology Solutions Office</p>	<p>Implemented being reviewed by BoA</p>
<p>4. In paragraph 54, the Board recommends that UNFPA accelerate the actions to define the modules developed on Atlas pending to be included in the enterprise resource planning Quantum.</p>	<p>Information Technology Solutions Office</p>	<p>Implemented being reviewed by BoA</p>
<p>5. In paragraph 62, the Board recommends that UNFPA, in coordination with UNDP, sign a memorandum of understanding and a service level agreement to clearly define the rules of engagement and services provided related to the enterprise resource planning Quantum.</p>	<p>Information Technology Solutions Office</p>	<p>Implemented being reviewed by BoA</p>

6. In paragraph 68, the Board recommends that UNFPA ensure the execution of revoking access for all ICT resources for separated staff in a timely manner.	Information Technology Solutions Office	Implemented being reviewed by BoA
7. In paragraph 75, the Board recommends that UNFPA establish a disaster recovery plan procedure to define a clear scope of applicability, reporting and responsibilities for executing and supervising plans from headquarters to country, subregional or regional offices to monitor the establishment and the conduction of the disaster recovery exercises.	Information Technology Solutions Office	Implemented being reviewed by BoA
8. In paragraph 90, the Board recommends that UNFPA develop and issue a supply chain management policy in order to implement a coordinated approach to supply chain and logistics within the organization.	Supply Chain Management Unit	In Progress Q4- 2024
9. In paragraph 91, the Board recommends that UNFPA conduct an assessment in regard to the fulfilment of the functions included in the Supply Chain Management Unit terms of reference to define an implementation schedule and accountabilities to accomplish the Supply Chain Management Unit's mandate.	Supply Chain Management Unit	Implemented being reviewed by BoA
10. In paragraph 92, the Board recommends that UNFPA take the necessary actions to complete the initial implementation activities of the Supply Chain Management Unit.	Supply Chain Management Unit	Overtaken by Events
11. In paragraph 101, the Board recommends that UNFPA define and approve a supply chain strategy to provide the organization with a holistic supply chain system.	Supply Chain Management Unit	In Progress Q2- 2024
12. In paragraph 110, the Board recommends that UNFPA conduct the Supply Chain Management Unit and supply chain function risk assessments in order to address a complete risk approach.	Supply Chain Management Unit	In Progress Q2- 2024
13. In paragraph 121, the Board recommends that the UNFPA Supply Chain Management Unit carry out an assessment of its staffing needs to effectively organize the responsibilities to successfully fulfil the functions defined in the terms of reference.	Supply Chain Management Unit	Implemented being reviewed by BoA

14. In paragraph 122, the Board recommends that the UNFPA Supply Chain Management Unit analyse the motives of turnover rate and take the necessary actions to address it.	Supply Chain Management Unit	Implemented being reviewed by BoA
15. In paragraph 133, the Board recommends that UNFPA ensure that their business units conduct vendor's assessments when the purchase order is closed.	Supply Chain Management Unit	In Progress Q2- 2024
16. 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 defined by the Population Fund.	Supply Chain Management Unit	In Progress Q2- 2024
17. In paragraph 144, the Board recommends that the UNFPA Yemen Country Office carry out the forecast for reproductive health commodities, considering the ideal forecast and justifying the reason for using that methodology.	Yemen Country Office	In Progress Q1- 2024
18. In paragraph 145, the Board recommends that the UNFPA Yemen Country Office incorporate information about the forecast for reproductive health commodities in the supply plan, indicating if they belong to an estimation.	Yemen Country Office	In Progress Q1- 2024
19. In paragraph 152, the Board recommends that the UNFPA Türkiye Country Office clearly identify the service provision from the goods management given by UNFPA to the implementing partners when the activities and indicators are determined, thus enabling monitoring of them.	Türkiye Country Office	In Progress Q1- 2024
20. In paragraph 153, the Board recommends that the UNFPA Türkiye Country Office standardize the parameters included in their primary and supplementary reports to enable the monitoring of the quantities and amounts established in the signed workplans between the implementing partners and the office.	Türkiye Country Office	In Progress Q2- 2024
21. In paragraph 154, the Board recommends that the UNFPA Philippines Country Office strengthen the programme monitoring regarding the supplies to be provided by UNFPA to the implementing partners, through an accurate establishment of the activities indicators and targets embodied in the signed workplans.	Philippines Country Office	Implemented being reviewed by BoA

22. In paragraph 169, the Board recommends that UNFPA ensure the Oversight Advisory Committee's independence by updating their terms of reference with the aim to fulfil the International Standards for the Professional Practice of Internal Auditing and best practices.	Executive Board Branch	Not accepted
23. 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	Not accepted
24. 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	Implemented being reviewed by BoA
25. In paragraph 185, the Board recommends that UNFPA review and update its policies related to budget and human resources with the aim of enhancing the Office of Internal Audit and Investigation Services' operational independence.	Division for Human Resources	Implemented being reviewed by BoA
	Division for Management Services	Implemented being reviewed by BoA
26. In paragraph 186, the Board recommends that UNFPA establish a mechanism that allows the Office of Internal Audit and Investigation Services' personnel to declare any potential conflict of interest per each assignment.	Office of Audit and Investigation Services	Implemented being reviewed by BoA
27. In paragraph 200, the Board recommends that UNFPA review and approve a new version of the manuals to conduct the activities of internal audits and investigations.	Office of Audit and Investigation Services	In Progress Q1- 2024
28. In paragraph 201, the Board recommends that UNFPA conduct a comprehensive analysis of the root causes of the significant delays and develop a mechanism to periodically review the level of compliance, with the aim to adhere to the timelines of audit reports and investigations.	Office of Audit and Investigation Services	In Progress Q1- 2024

29. In paragraph 202, the Board recommends that UNFPA define a reasonable timeframe for completing investigations.	Office of Audit and Investigation Services	Implemented being reviewed by BoA
30. In paragraph 213, the Board recommends that UNFPA reinforce the mainstreaming of Sustainable Development Goals' impact in the programme implementation, including the activities, indicators and baseline data.	Policy and Strategy Division	Implemented being reviewed by BoA
31. In paragraph 214, the Board recommends that UNFPA implement a mechanism to monitor the adoption of the committed Sustainable Development Goal globally and across all the regions in order to enhance transparency, accountability and detect gaps to be addressed.	Policy and Strategy Division	Implemented being reviewed by BoA
32. In paragraph 225, the Board recommends that the UNFPA Türkiye Country Office ensure that service contract personnel are only recruited under the conditions stated in the guidelines that apply to the entity and guarantee that no core functions are listed under the activities to be performed.	Türkiye Country Office	In Progress Q2- 2024
33. In paragraph 226, the Board recommends that the UNFPA Türkiye Country Office establish a plan to avoid inappropriate prolonged use of non-staff personnel currently under contract.	Türkiye Country Office	In Progress Q2- 2024
34. In paragraph 238, the Board recommends that the Information Technology Solutions Office coordinate with the Türkiye Country Office in order to assess the local data collection system to identify risks, support services, stability, effectiveness, and impact on the internal system performance after its launch.	Türkiye Country Office	In Progress Q1- 2024
	Information Technology Solutions Office	In Progress Q1- 2024
35. In paragraph 239, the Board recommends that UNFPA formalize a confidential management clause regarding beneficiaries into the agreements signed with their implementing partners.	Policy and Strategy Division	Implemented being reviewed by BoA
	Legal Unit	Implemented being reviewed by BoA

36. In paragraph 240, the Board recommends that UNFPA take mitigating measures regarding the manner of access to its information in the local data collection system when a non-institutional electronic address is used.	Information Technology Solutions Office Legal Unit	In Progress Q2- 2024
37. In paragraph 241, the Board recommends that UNFPA assess the use of an implementing partners management system within the organization, in order to have effective real-time data collection and reporting regarding the beneficiary service delivering.	Policy and Strategy Division	In Progress Q3- 2024
	Information Technology Solutions Office	
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38. In paragraph 165, the Board recommends that UNFPA Mozambique, Myanmar, and Ethiopia country offices strengthen and incorporate systemic tools with the main aim to improve the information system in the travel management process, aiming to increase its effectiveness and efficiency.	Division for Management Services	In Progress Q4- 2024
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39. In paragraph 42, furthermore, the Board recommends that UNFPA incorporate automatic controls in the new enterprise resources planning system, with the aim to determine the implementing partners subject to mandatory assurance activities in a timely and accurate manner.	Division for Management Services	Implemented being reviewed by BoA
40. In paragraph 88, the Board recommends that UNFPA improve its supplies monitoring process at the regional and country governance level, with the purpose of detecting business units that require support to maintain timely and accurate information about the entity's supplies and the inventory delivery to the implementing partners.	Supply Chain Management Unit	In Progress Q2- 2024
41. In paragraph 89, in addition, the Board recommends that UNFPA incorporate preventive controls related to inventory information in the new enterprise resource planning, in order to provide early alerts at each stage of the supply process.	Supply Chain Management Unit	In Progress Q4- 2024
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42. In paragraph 78, the Board recommends that UNFPA strengthen the assurance activities plan and put in place preventive controls in its formulation process in the implementing partners assessment.	Division for Management Services	In Progress Q4- 2024
43. In paragraph 103, the Board recommends that UNFPA Lebanon Country Office and the Democratic Republic of the Congo Country Office ensure that reviews are carried out in a timely manner by the Programme Officer before the approval of the workplan progress report and the respective funding authorization and certificate of expenditure form in order to safeguard the resources used by the implementing partner.	Lebanon Country Office	Implemented being reviewed by BoA
	Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
44. In paragraph 157, the Board recommends that UNFPA country offices in Lebanon and Colombia ensure that the delivery of the goods to implementing partners be linked with the distribution plan.	Lebanon Country Office	Implemented being reviewed by BoA
	Colombia Country Office	Implemented being reviewed by BoA
45. In paragraph 176, the Board recommends that UNFPA Colombia Country Office work closely with headquarters in order to incorporate the categorization of the type of delivery document (programme supplies distribution agreements, direct distribution and delivery slips) into the new enterprise resource planning system.	Supply Chain Management Unit	In Progress Q2- 2024
46. In paragraph 186, the Board recommends that UNFPA Democratic Republic of the Congo Country Office strengthen the preparation and review of the different reports involved in the last mile assurance process components.	Supply Chain Management Unit	In Progress Q2- 2024