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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 2018 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 contained in its report for the year ended 31 December 2018 on the United Nations (A/74/5 (Vol. I), chap. II). The report is submitted in accordance with paragraph 7 of General Assembly resolution 48/216 B, in which the Secretary-General was requested to report to the Assembly, at the same time as the Board of Auditors submitted its recommendations to the Assembly, on measures taken or to be taken to implement those recommendations.

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

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* A/74/150.

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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 2018 on the United Nations (A/74/5 (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 73/268 A, in particular its paragraph 10, 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 11, 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 12, in which the Assembly also reiterated its request to the Secretary-General to indicate in future reports an expected time frame for the implementation of the recommendations of the Board, as well as the priorities for their implementation and the office holders to be held accountable.

3.	With regard to prioritization, it is noted that the Board categorizes the most important recommendations as "main" recommendations. The implementation of those recommendations will be given high priority.

4.	The Administration's comments were provided on all of the recommendations and most of them have been reflected in the Board's report. In accordance with paragraph 11 of resolution 73/268 A, additional information has been provided on all recommendations corresponding to prior financial periods that the Board considered not to have been fully implemented, including those relating to the strategic heritage plan and the capital master plan.

5.	Section II below contains the information requested by the General Assembly on the implementation of the recommendations contained in the reports of the Board of Auditors on the United Nations. Section II.A provides information on the implementation of the recommendations contained in the Board's report for the year ended 31 December 2018 (A/74/5 (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 the strategic heritage plan and the capital master plan, respectively.

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 2018[1]

Overview

7.   Tables 1 and 2 summarize the status of implementation of recommendations as of August 2019.

8.   Table 1 summarizes the status of the 26 main recommendations of the Board, of which closure of 1 has been requested, 4 have not been accepted by the Administration, and 21 are under implementation. Of the 21 main recommendations that are under implementation, 5 are scheduled to be implemented in 2019, 10 in 2020 and 4 in 2021, while the remaining 2 are of an ongoing nature.

Table 1
Status of implementation of the main recommendations

(Number of recommendations)

Department responsible	Total	Closure requested	Not accepted	Under implementation	Target date set	No target date
Department of Economic and Social Affairs	3	–	1	2	2	–
Department of Global Communications	1	–	–	1	1	–
Department of Management Strategy, Policy and Compliance	9	–	2	7	7	–
Department of Operational Support	4	–	–	4	4	–
Economic Commission for Africa	1	–	–	1	–	1
Office for the Coordination of Humanitarian Affairs	3	–	–	3	3	–
United Nations Office at Geneva	1	–	–	1	1	–
Multiple departments	4	1	1	2	1	1
Total	**26**	**1**	**4**	**21**	**19**	**2**

9.   Table 2 summarizes the status of all 78 recommendations of the Board, of which the closure of 7 has been requested, 9 have not been accepted by the Administration, and 62 are under implementation. Of the 62 recommendations that are under implementation, 15 are scheduled to be implemented in 2019, 25 in 2020, 9 in 2021 and 3 in 2025, while the remaining 10 are of an ongoing nature.

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[1] A/74/5 (Vol. I), chap. II.

Table 2
Status of implementation of all recommendations

(Number of recommendations)

Department responsible	Total	Closure requested	Not accepted	Under implementation	Target date set	No target date
Department of Economic and Social Affairs	6	–	4	2	2	–
Department of Global Communications	4	–	–	4	4	–
Department of Management Strategy, Policy and Compliance	27	2	4	21	20	1
Department of Operational Support	10	–	–	10	10	–
Economic Commission for Africa	1	–	–	1	–	1
Office for the Coordination of Humanitarian Affairs	8	–	–	8	5	3
United Nations Office at Geneva	7	4	–	3	2	1
Multiple departments	15	1	1	13	9	4
Total	**78**	**7**	**9**	**62**	**52**	**10**

Detailed information on implementation status

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

　　Department responsible:　Department of Management Strategy, Policy and Compliance

　　Status:　Under implementation

　　Priority:　High

　　Target date:　Fourth quarter of 2020

11.　In collaboration with the Umoja project team, the Office of Programme Planning, Finance and Budget is eliminating, to the extent possible, any manual interventions by further automating the business planning and consolidation module for the preparation of the United Nations financial statements.

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

　　Department responsible:　Department of Management Strategy, Policy and Compliance

　　Status:　Under implementation

　　Priority:　Medium

　　Target date:　First quarter of 2020

13.   While the Administration agrees to review and clear the outstanding commitments after closure of the budget period, it notes that the recommendation to compulsorily cancel and fund these commitments at the end of the 12-month period may not be possible in a small number of cases owing to operational and budgetary challenges.

14.   **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.**

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

15.   The Administration's comments are reflected in paragraphs 45 and 47 of the Board's report.

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

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

17.   The Administration notes that the Umoja software system was capitalized in 2019 and a web-based simulation environment, a cost collector in Umoja, was created to analyse software purchases for capitalization. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

18.   **In paragraph 63 of its report, the Board recommended that the Administration take measures to clean up the data migrated from Galileo to address the data quality issues in inventories and that it carry out physical verification exercises in all the special political missions.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

19.   The Administration's comments are reflected in paragraph 64 of the Board's report.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

21.   The Administration's comments are reflected in paragraph 73 of the Board's report.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

23.   The Administration's comments are reflected in paragraph 73 of the Board's report.

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

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

25.   The Administration did not accept this recommendation, noting that cash control was effectively managed within Umoja at the fund level, with specific decisions being made for exceptions where this was required to avoid the disruption of processes. The cash position is reviewed at the fund level on a daily basis.

26.   **In paragraph 88 of its report, the Board recommended that the Administration revise the basis for apportionment of the after-service health**

insurance liability between the financial statements of the operations of the United Nations as reported in volume I and in volume II (peacekeeping) to reflect the current ratio of employees and thus the appropriate share of employee benefit liabilities on account of after-service health insurance.

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

27.	The Administration will review the apportionment of the after-service health insurance liability relating to retirees and revise it, if necessary.

28.	**In paragraph 95 of its report, the Board recommended that the Administration value and disclose the employee benefit liability separately for the regular budget and extrabudgetary resources in the financial statements for the operations of the United Nations as reported in volume I. statements.**

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

29.	This recommendation is under implementation.

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

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

31.	The Administration notes that the census extract that was developed already incorporated several data elements the sole purpose of which was data validation. The Administration will discuss with the Board the nature of any additional measures that will be required for the closure of this recommendation.

32.	**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 recommended that the Administration identify and update the correct status of the 643 cases where participants had not been identified either as surviving dependants or retirees.**

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

33. The Administration notes that there is already a surviving dependant field in the census template. However, the census extract is dependent on the underlying human resources data, which sometimes have limitations. The Administration will discuss with the Board the nature of any additional measures that will be required for the closure of this recommendation.

34. **In paragraph 105 of its report, the Board recommended that the Administration ensure that the periodicity for revising medical claims costs was consistent at least with the timing of the full actuarial valuation.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

35. The Administration's comments are reflected in paragraph 106 of the Board's report.

36. **In paragraph 119 of its report, the Board recommended that the Administration at the United Nations Office at Geneva develop guidelines or a standard operating procedure to direct what decisions and documents should be recorded in official status files until a Secretariat-wide solution is introduced.**

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

37. The Human Resources Management Service of the United Nations Office at Geneva has prepared some draft guidelines regarding the inclusion of documents in official status files and shared them internally for comments. Electronic documents in Umoja and Inspira can be cross-referenced by authorized staff members and do not need to be printed and added to official status files.

38. **In paragraph 124 of its report, the Board recommended that the Administration review the classification of the status of employees to ensure that data in Umoja was consistent with the actual status, undertake a comprehensive review of 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.**

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

39. This recommendation is under implementation.

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

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2020

41. The Office of Programme Planning, Finance and Budget reviews employees benefits and contributions on a continuous basis and will ensure that data on employees, retirees and dependants are reconciled with payroll payments and eligibility lists sent to third-party administrators.

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

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

43. The Administration's comments are reflected in paragraph 133 of the Board's report.

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

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

45. The Administration's comments are reflected in paragraph 133 of the Board's report.

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

Departments responsible:	Department of Management Strategy, Policy and Compliance, Department of Operational Support and Office of Internal Oversight Services
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

47. The Administration's comments are reflected in paragraph 138 of the Board's report.

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

Departments responsible:	Department of Management Strategy, Policy and Compliance, Department of Operational Support and Office of Internal Oversight Services
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

49. The Administration's comments are reflected in paragraph 138 of the Board's report.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

51.   The Administration is working closely with third-party administrators to ensure that all cases of fraud and suspected fraud are reported.

52.   **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.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

53.   The Administration's comments are reflected in paragraph 152 of the Board's report.

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

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

55.   The Office of Programme Planning, Finance and Budget is leading the efforts on the implementation of this recommendation.

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

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

57. The Health and Life Insurance Section forwards cases of fraud and presumptive fraud to OIOS and subsequently receives quarterly reports with status updates.

58. **In paragraph 159 of its report, the Board recommended that: (a) the processes to be followed for the cash management function with the initiation of Umoja, be documented and formally approved as a priority; (b) the Administration take steps to finalize, formalize and document the structure, roles and duties of the Treasury staff; and (c) the roles and responsibilities of cashiers not located at Headquarters for cash management functions and their functional relationship with the Treasury at Headquarters be formalized.**

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

59. The Administration's comments are reflected in paragraphs 158 and 160 of the Board's report.

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

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

61. The Financial Risk Management Service is working with the Umoja team to develop a cash forecast report for liquidity management, and, in collaboration with the Finance Division, will formulate a proposal for aligning payroll payments with the mechanism used for processing other payments.

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

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

63.   The Financial Risk Management Service will develop and implement a process for managing the payment exception list. The key performance indicators will be included as part of the performance evaluation of the process.

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

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

65.   This recommendation is being addressed as part of the enhancement of the cash management procedures.

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

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

67.   This recommendation was not accepted as there are already several layers of approval and monitoring in place: (a) the Financial Regulations and Rules require the signatures of two authorized individuals for each investment transaction; (b) the Bloomberg Asset and Investment Manager portfolio management system has the compliance rules built in so that trades that are not in compliance with the rules are not permitted; and (c) the compliance officer signs off on each trade, post-facto, after reviewing compliance with the investment guidelines.

68.   **In paragraph 193 of its report, the Board recommended that the Administration improve the system of forecasting of cash flows and assess liquidity requirements to support effective cash management and optimal investment decisions.**

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

69. This recommendation is under implementation.

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

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

71. The Administration monitors the overnight rates on a daily basis and overnight balances are kept with the institution offering the better rate, while also taking into consideration credit risk when balances are large. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

73. The Administration noted that the Asset and Investment Manager system rules would be monitored constantly and that changes would be updated promptly.

74. **In paragraph 208 of its report, the Board recommended that the Administration maintain information on the actual usage of hedged currencies in the regular budget. The Board also recommended that projected requirements for different currencies and historical data of actual usage of those currencies be made part of the analysis for the preparation of the currency hedging programme.**

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

75.   The Administration is in the process of building reports to analyse the prior-period actual usage of hedged currencies by budget type in preparation for determining the amounts to be hedged.

76.   **In paragraph 212 of its report, the Board recommended that the Administration carry out a review of its hedging programme, increase the number of counter-parties 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.**

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

77.   The Administration did not accept this recommendation requiring it to consider awarding contracts based on the rate alone, as there would be no consideration given to credit exposure. The Treasury has a clear process in place whereby the most competitive rate is chosen for each month, while also taking into consideration the requirement to limit credit exposure. Getting quotes from three counterparties with which the United Nations has International Swaps and Derivatives Association agreements is considered a sufficient number to get market rates. The United Nations foreign currency hedging and budget rates guidelines state that the hedging programme should be allocated between the financial institutions with which the Organization has executed an International Swaps and Derivatives Association document in order to reduce credit risk.

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

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

79.   The Administration did not accept this recommendation since the delegation of authority in respect of opening and closing of bank accounts rests with the Controller

and the Treasurer. Accounts are opened and closed in accordance with their instructions based on operational requirements. The processes and procedures vary from one country to another and from one bank to another. Laying down formal criteria is not feasible owing to the large number of countries in which the United Nations operates.

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

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

81.   In line with its mandate from the General Assembly for a review of the Sustainable Development Goal indicator framework in 2020, the Inter-Agency and Expert Group on Sustainable Development Goal Indicators, supported by the Department of Economic and Social Affairs, as its secretariat, is currently conducting a technical review of all indicators, which is expected to lead to the reclassification of all tier III indicators to tier II and/or their replacement with appropriate proxies. There is no requirement for all indicators to be in tier I in order to measure a target. The global Sustainable Development Goal report includes many tier II indicators. The Administration therefore does not accept this recommendation.

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

Department responsible:	Department of Economic and Social Affairs
Status:	Not accepted
Priority:	Medium
Target date:	Not applicable

83.   The Administration notes that augmenting capacity-building efforts without additional resources to provide countries with capacity-building and training services and to fund the necessary administrative support is not feasible. The Administration does not accept this recommendation.

84.   **In paragraph 254 of its report, the Board recommended that the Administration establish appropriate processes to ensure consistency in reporting and inform the stakeholders through disclosures about changes and inconsistencies in critical data when they are published, with the help of the custodian agencies.**

Department responsible:	Department of Economic and Social Affairs
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2020

85. The Administration notes that the relevant explanations of changes were already reflected on the website and the database of the Department of Economic and Social Affairs. As a result, more information will be requested from the custodian agencies starting with the next reporting cycle in 2020.

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

Department responsible:	Department of Economic and Social Affairs
Status:	Not accepted
Priority:	Medium
Target date:	Not applicable

87. The Administration reiterated to the Board that the voluntary national reviews were voluntary, State-led and country driven exercises to conduct a regular and inclusive review of progress at the national and subnational levels. Capacity needs expressed by the Member States within the context of the voluntary national reviews, as well as within the context of the United Nations Sustainable Development Cooperation Framework, will inform the design of capacity development interventions. The Department of Economic and Social Affairs disseminates the reports of the voluntary national reviews on its knowledge platform and prepares a synthesis report that provides a narrative of select actions countries have undertaken with respect to the 17 Sustainable Development Goals, as well as challenges and needs for capacity development. The Administration therefore does not accept this recommendation.

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

Departments responsible:	Department of Economic and Social Affairs, regional commissions and Development Coordination Office
Status:	Not accepted
Priority:	High
Target date:	Not applicable

89. The Administration reiterates that coordination mechanisms and platforms by substantive area have already been established. The additional structured protocols

recommended by the Board would only result in duplication of the existing dynamic and effective mechanisms. The Administration does not accept this recommendation.

90. **In paragraph 293 of its report, the Board recommended that the Administration ensure timely completion of the project activities to support Member States in their capacity-building needs in a timely manner, which would complement the implementation of the 2030 Agenda for Sustainable Development.**

Department responsible:	Department of Economic and Social Affairs
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2020

91. This recommendation is under implementation.

92. **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 Board also indicated that the Department of Economic and Social Affairs should monitor the initiatives by NGOs that are related to the Sustainable Development Goals.**

Department responsible:	Department of Economic and Social Affairs
Status:	Not accepted
Priority:	Medium
Target date:	Not applicable

93. The Administration did not accept this recommendation in its entirety, based on the provisions of Economic and Social Council resolutions 1996/31 and 2008/4, which govern the process of quadrennial reporting by NGOs. The quadrennial reports received from NGOs are submitted to the Committee on Non-Governmental Organizations, which takes note of them. There is no mandated monitoring of the content of the quadrennial reports by the Secretariat or by the Committee. The Committee is, however, free to ask any additional questions of the NGOs on their submissions. The issue of the possible monitoring of the content of the quadrennial reports has been repeatedly discussed in the Committee, but no consensus has emerged. There is therefore no agreement at the intergovernmental level on this proposal.

94. Furthermore, any Member State noticing that a given NGO has not conformed at all times to the principles governing the establishment and nature of its consultative relationship with the Council can file a complaint in accordance with the procedure set out in Economic and Social Council resolution 1996/31. According to this procedure, an Organization can have its status suspended or withdrawn in such cases. This procedure is used by the Committee on a regular basis.

95. Furthermore, the Board's recommendation is not consistent with the mandates given to the Secretariat and the Committee by the Member States. The decision to monitor the initiatives of NGOs related to the Sustainable Development Goals falls under the purview of the Member States. Moreover, this additional task of monitoring

involves reviewing over 1,000 reports per year, for which there are currently no human or financial resources.

96. **In paragraph 316 of its report, the Board recommended that the Administration revise the indicators of achievement for the new proposed programme budget documents to ensure that the indicators clearly relate to the expected accomplishments and objectives of the procurement function.**

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

97. The Administration continues to update indicators of achievement within the broader organizational framework of the programme budget.

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

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2020

99. The Administration is working towards establishing a comprehensive performance measurement framework, enabled through an electronic tendering solution and an electronic review system for the committees on contracts.

100. **In paragraph 323 of its report, the Board recommended that the Procurement Division provide guidance to procurement officers to ensure consistent and proper interpretation of the subcategories of financial rule 105.16 (a) and related documentation requirements.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

101. Procurement officers have been reminded to make sure they enter relevant and accurate information in the respective systems, such as Umoja and the Contracts Administration Tracking System. The Administration will proceed with broader communication outreach to ensure consistent application of the rules. It should be noted that the implementation of an electronic tendering system is expected to lead to further improvement and transparency.

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

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

103. The Administration concurs that best efforts have to be made based on market knowledge and specifications and notes that the updated procurement manual will clarify this. However, it should be noted that exceeding the threshold is sometimes inevitable.

104. **In paragraph 331 of its report, the Board recommended that the procurement policy framework clarify that procurement staff needed to obtain at least three quotations to ensure economy, efficiency and fair market prices. In exceptional cases where only one quotation was received, the reasons needed to be recorded.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

105. This recommendation is under implementation.

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

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

107. The Administration's comments relating to the recommendation in paragraph 323 of the Board's report (see para. 101 above) also apply to the recommendation in paragraph 337 of the Board's report.

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

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2020

109. The Administration's comments are reflected in paragraph 343 of the Board's report.

110. **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.**

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

111. This recommendation is under implementation.

112. **In paragraph 359 of its report, the Board recommended that the Administration review the preventive maintenance schedule based on the periodicity prescribed by the original equipment manufacturer and professional advice. The Plant Engineering Section should ensure that the planned plant maintenance works were completed, reviewed for standards and recorded in Umoja.**

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

113. The Administration's comments are reflected in paragraphs 355 and 358 of the Board's report. In addition, the Administration notes that completion of all planned maintenance may require additional resources.

114. **In paragraph 364 of its report, the Board recommended that the Plant Engineering Section define the mandatory service levels and move towards measuring full compliance for reasonable service requests with increased levels of feedback through surveys or other measures to assess client satisfaction.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2020

115. The Administration will conduct a comprehensive review of all services provided, with a particular focus on improved compliance with mandatory service requirements. The targets will also be reassessed to ensure that the turnaround times are appropriate. The Administration will further explore alternative means, in addition to the iNeed surveys, of soliciting feedback to better assess client satisfaction.

116. **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.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2020

117. This recommendation is under implementation.

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

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

119. The Administration's comments are reflected in paragraph 391 of the Board's report.

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

Department responsible:	Department of Global Communications
Status:	Under implementation
Priority:	High
Target date:	Third quarter of 2020

121. The Administration is assessing whether additional funds would be needed. If so, it will consult with the donor and, if necessary, seek additional support.

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

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

123. Within the context of the working group on the Dag Hammarskjöld Library for the year 2025, which devised the five-year plan for the library's development, the Administration is preparing to upload all born-digital parliamentary documents and publications.

124. **In paragraph 405 of its report, the Board recommended that the Administration (the Department of Global Communications and the Office of Information and Communications Technology) formulate a time-bound action plan to assimilate or link to the digital contents of the six libraries that already have a local digital repository in place.**

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> |---|---|
> | *Departments responsible*: | Department of Global Communications and Office of Information and Communications Technology |
> | *Status*: | Under implementation |
> | *Priority*: | Medium |
> | *Target date*: | Fourth quarter of 2025 |

125. The Administration's comments are reflected in paragraph 406 of the Board's report.

126. **In paragraph 412 of its report, the Board recommended that the Administration establish controls to ensure that United Nations social media accounts reflected the ownership of the United Nations and schedule a vulnerability assessment on all social media accounts at the earliest.**

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> | *Department responsible*: | Department of Global Communications |
> | *Status*: | Under implementation |
> | *Priority*: | Medium |
> | *Target date*: | Fourth quarter of 2019 |

127. The Administration's comments are reflected in paragraphs 410, 411 and 413 of the Board's report.

128. **In paragraph 421 of its report, the Board recommended that the Administration endeavour to widen the donor base of the Office for the Coordination of Humanitarian Affairs, including by increasing the number of**

members in its donor support group to reduce vulnerability in mobilizing resources.

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

129. The Office for the Coordination of Humanitarian Affairs notes that increasing the number of members of the donor support group is part of its 2018–2021 resource mobilization strategy.

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

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

131. The Office for the Coordination of Humanitarian Affairs notes that increasing multi-year funding is a part of its 2018–2021 resource mobilization strategy.

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

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

133. The Office for the Coordination of Humanitarian Affairs notes that the operational modalities are not automated in the grant management system and a new functionality, intended to be rolled out in 2020, will prevent such unintentional deviations in the future.

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

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

135. The Administration's comments are reflected in paragraph 444 of the Board's report.

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

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

137. In order to support the timely receipt of reports, an automated reminder will be sent to partners when reports are past due.

138. **In paragraph 454 of its report, the Board recommended that the Administration utilize the partner performance index and introduce the planned fraud management tool to address risks to funding and project delivery.**

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

139. The Administration is developing a fraud case management module, as part of the grant management system, which will be rolled out in 2020.

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

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

141. The Administration noted that with the launch of the global long-term agreements for performing audits of implementing partners, significant progress has been made in clearing the backlog in 2018 and 2019. Furthermore, the Administration will work closely with the United Nations Development Programme and the Multi-Partner Trust Fund Office and request their urgent support in addressing the outstanding refunds from implementing partners.

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

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

143. The Administration's comments are reflected in paragraph 474 of the Board's report.

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

Departments responsible:	Office for the Coordination of Humanitarian Affairs and Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	High
Target date:	Ongoing

145. The Administration's comments are reflected in paragraph 482 of the Board's report.

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

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

147. The Administration's comments are reflected in paragraph 482 of the Board's report.

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

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

149. This recommendation is under implementation.

150. **In paragraph 514 of its report, the Board recommended that the risk management firm for the strategic heritage plan project send its quarterly reports directly to the project owner.**

Departments responsible:	United Nations Office at Geneva and Department of Management Strategy, Policy and Compliance
Status:	Closure requested
Priority:	High
Target date:	Not applicable

151. The Administration's comments are reflected in paragraph 515 of the Board's report. The Administration considers this recommendation to have been fully implemented and requests its closure by the Board.

152. **In paragraph 519 of its report, the Board recommended that the strategic heritage plan team invite stakeholders to attend risk management meetings.**

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

153. The strategic heritage plan team concurred with the recommendation and has acted accordingly. Senior stakeholders are now invited to and are attending risk management meetings. The Administration considers this recommendation to have been fully implemented and requests its closure by the Board.

154. **In paragraph 530 of its report, the Board recommended that the strategic heritage plan team ensure that the cost plans were updated on a timely basis and were consistent with the figures included in the reports of the Secretary-General and other internal and external financial reports on the project.**

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

155. The Administration's comments are reflected in paragraph 533 of the Board's report. The Administration considers this recommendation to have been fully implemented and requests its closure by the Board.

156. **In paragraph 531 of its report, the Board recommended that the strategic heritage plan team maintain a clear audit trail of the costs of the project, from the cost plan to the figures that are included in the reports of the Secretary-General.**

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

157. The Administration's comments are reflected in paragraph 533 of the Board's report. The Administration considers this recommendation to have been fully implemented and requests its closure by the Board.

158. **In paragraph 532 of its report, the Board recommended that donations within the strategic heritage plan baseline scope should be excluded from the project costs upon the signing of a memorandum of understanding, as they would reduce the contributions of Member States to the strategic heritage plan.**

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

159. The Administration's comments are reflected in paragraph 533 of the Board's report. The Administration considers this recommendation to have been fully implemented and requests its closure by the Board.

160. **In paragraph 545 of its report, the Board recommended that the strategic heritage plan team develop, in close cooperation with the Facilities Management Section, a handover procedure manual. This would ensure that the responsibilities, procedure and expected handover documents were clear for the strategic heritage plan team and for the Facilities Management Section. The goal must be to hand over the sections of the works from the contractor to the strategic heritage plan team and the United Nations Office at Geneva/Facilities Management Section at the same time.**

Department responsible:	United Nations Office at Geneva
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter 2019

161. The strategic heritage plan team, in close coordination with the Facilities Management Section, has drafted a handover procedure that is in the process of finalization.

162. **In paragraph 557 of its report, the Board recommended that management confirm its decision to install bicycle racks in time for the opening of the new building.**

Department responsible:	United Nations Office at Geneva
Status:	Under implementation
Priority:	Medium
Target date:	Ongoing

163. The Administration notes that management across the United Nations Office at Geneva is fully and actively committed to environmental sustainability and has launched many initiatives in this regard. Bicycle racks for use by staff will be installed in time for the opening of building H, and this will be done in the most cost-effective manner.

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

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

165. The Administration's comments are reflected in paragraph 568 of the Board's report.

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

Department responsible:	Economic Commission for Africa
Status:	Under implementation
Priority:	High
Target date:	Ongoing

167. The Administration is closely monitoring the project implementation programme, linking it with the risk register and focusing on actions that might mitigate delays, either on procurement processes or on actual implementation of the construction contracts.

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

Overview

168. In paragraph 11 of its resolution 73/268 A, the General Assembly reiterated its request that the Secretary-General provide in his reports on the implementation of the recommendations of the Board of Auditors a full explanation for the delays in the implementation of the recommendations of the Board, in particular those recommendations not yet fully implemented that were two or more years old.

169. In annex I to its report on the United Nations for the year ended 31 December 2018 (A/74/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation, as of December 2018, of its 167 extant recommendations relating to prior financial periods. Of those 167 recommendations, 13 (8 per cent) had been fully implemented, 149 (89 per cent) were under implementation, 4 (2 per cent) had not been implemented and the remaining 1 (1 per cent) had been overtaken by events. The Board noted that steps had been taken towards implementation of about 89 per cent of the outstanding recommendations, and action on a significant number of the recommendations was dependent on ongoing initiatives such as Umoja Extension 2, the shift to the annual programme budget and implementation of the Secretary-General's reforms.

170. The overall status of implementation, as of December 2018, of the recommendations contained in the Board's reports on the United Nations for the past seven financial periods is shown in table 3.

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 2018
(Number of recommendations)

Period/report	Implemented	Under implementation	Not implemented	Closed by the Board/ overtaken by events	Total
2008–2009/(A/65/5 (Vol. I), chap. II)	65 (90%)	1 (2%)	–	6 (8%)	72
2010–2011/(A/67/5 (Vol. I), chap. II)	26 (65%)	1 (2%)	–	13 (33%)	40
2012–2013/(A/69/5 (Vol. I), chap. II)	11 (39%)	14 (50%)	1 (4%)	2 (7%)	28
2014/(A/70/5 (Vol. I), chap. II)	6 (23%)	16 (62%)	–	4 (15%)	26
2015/(A/71/5 (Vol. I), chap. II)	15 (34%)	26 (59%)	–	3 (7%)	44
2016/(A/72/5 (Vol. I), chap. II)	20 (38%)	29 (55%)	3 (5%)	1 (2%)	53
2017/(A/73/5 (Vol. I), chap. II)	8 (11%)	62 (87%)	–	1 (2%)	71
Total	**151 (45%)**	**149 (45%)**	**4 (1%)**	**30 (9%)**	**334**

171. Table 4 summarizes the overall situation, as of August 2019, with respect to the 153 recommendations that had been determined by the Board to be "under implementation" as of December 2018, reflecting an aggregate implementation rate of 45 per cent.

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 2018

(Number of recommendations)

Department(s) responsible	Total	Closure requested	Not accepted	Under implementation	Target date set	No target date
Department of Economic and Social Affairs	3	2	–	1	1	–
Department of Management Strategy, Policy and Compliance	73	23	–	50	39	11
Department of Operational Support	9	4	–	5	5	–
Department of Political and Peacebuilding Affairs	1	1	–	–	–	–
Department of Safety and Security	8	2	–	6	4	2
Office for the Coordination of Humanitarian Affairs	12	1	–	11	11	–
Office of Legal Affairs	2	1	–	1	–	1
United Nations Office at Nairobi	2	–	–	2	1	1
Multiple departments	43	11	–	32	18	14
Total	**153**	**45**	**–**	**108**	**79**	**29**

172. As indicated in table 4, of the 153 recommendations determined by the Board to be either "under implementation" or "not implemented", closure had been requested for 45 (29 per cent) and 108 (71 per cent) were under implementation as of August 2019. Of the 108 recommendations that were under implementation, 18 were scheduled to be implemented before the end of 2019, 55 in 2020 and 6 between 2021 and 2022, while the remaining 29 were of an ongoing nature.

Detailed information on implementation status

Report of the Board for the biennium ended 31 December 2009[2]

173. **In paragraph 437 of the Board's report, the Administration agreed with the Board's recommendation that it take appropriate measures to ensure that the "Carbon" project was interfaced with Umoja.**

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

174. The system proposed for Secretariat-wide roll out is gMeets. Indico has been selected as the meetings participant management system for Umoja Extension 2. Integration between gMeets and Indico is ongoing in Geneva and will be extended to the other relevant duty stations.

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[2] A/65/5 (Vol. I), chap. II.

Report of the Board for the biennium ended 31 December 2011[3]

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

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

176. The proposed programme budget for 2020 has been issued and will be reviewed by the Advisory Committee on Administrative and Budgetary Questions, the Committee for Programme and Coordination and the Fifth Committee.

Report of the Board for the biennium ended 31 December 2013[4]

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

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

178. The proposed programme budget for 2020 has been issued and will be reviewed by the Advisory Committee on Administrative and Budgetary Questions, the Committee for Programme and Coordination and the Fifth Committee.

179. **In paragraph 44 of its report, the Board recommended that the Administration develop plans for the production of monthly management accounts and improved financial reports to management, drawing on the opportunities being provided by the International Public Sector Accounting Standards (IPSAS) and the new enterprise resource planning system.**

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[3] A/67/5 (Vol. I), A/67/5 (Vol. I)/Corr.1 and A/67/5 (Vol. I)/Corr.2, chap. II.
[4] A/69/5 (Vol. I), chap. II.

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

180. The Administration implemented monthly internal control dashboards, and feedback on the dashboards, as well as suggestions for improvement, are analysed on a monthly basis. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

182. A statement of internal control will be in place by the first quarter of 2021 and heads of entity will be required to sign a statement at the end of each calendar year attesting to compliance with the internal control framework by their areas of responsibility.

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

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

184. With the ongoing implementation of the strategic planning, budgeting and performance management module in Umoja Extension 2, the envisioned solution will have significant transformational potential for the Organization, capturing the entire cycle, including strategic planning, budgeting, execution, monitoring and reporting across funding sources.

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

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

186. Following a review, the Secretary-General made detailed proposals for an improved budget process in his report entitled "Shifting the management paradigm in the United Nations: improving and streamlining the programme planning and budgeting process" (A/72/492/Add.1). The General Assembly approved the proposed annual budget on a trial basis. The proposed programme budget for 2020 was prepared using the business planning and consolidation solution under Umoja Extension 2. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

188. The Administration notes that this recommendation is being addressed in a comprehensive and holistic manner, in the context of the recommendations relating to implementing partners contained in paragraphs 264, 269 and 270 of the Board's report for the year ended 31 December 2015 (A/71/5 (Vol. I), chap. II), as part of the implementation of the grant management module of Umoja Extension 2.

189. **In paragraph 125 of its report, the Board recommended that the Office for the Coordination of Humanitarian Affairs accelerate implementation of the improved controls established in the global guidance and accountability framework. This should be done with a more risk-based and flexible approach to the management of implementing partners in country operations involving: (a) risk assessments to vet implementing partners to create a pool of trusted suppliers; (b) revised funding arrangements where high-risk implementing partners received an initial payment lower than the current initial 80 per cent payment; (c) enhanced monitoring arrangements where, for example, high-risk projects should be subject to interim audits/inspections using audit access rights, while monitoring of lower-risk projects could be based on visits from regional staff; and (d) working with the Office of Legal Affairs to strengthen the current**

memorandum of understanding between the Office for the Coordination of Humanitarian Affairs and implementing partners.

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2020

190. The Office for the Coordination of Humanitarian Affairs will consolidate all country-based pooled funds under the single management arrangement performed by the Office for the Coordination of Humanitarian Affairs as of 1 January 2020. The Office has undertaken a human resources review to identify the criteria for determining the number and profile of staff required to optimally manage the country-based pooled funds.

191. **In paragraph 143 of its report, the Board recommended that the Administration support the development of OIOS as a central expert resource to support and work with departments to assess, analyse and act upon all significant fraud risks.**

Departments responsible:	Executive Office of the Secretary-General, Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services
Status:	Under implementation
Priority:	Medium
Target date:	Ongoing

192. This recommendation is under implementation.

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

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

194. This recommendation is under implementation.

195. **In paragraph 151 of its report, the Board recommended that the Administration develop a framework of actions and arrangements for the systematic legal pursuit of all proven cases of fraud.**

Department responsible:	Office of Legal Affairs
Status:	Under implementation
Priority:	Medium
Target date:	Ongoing

196. This recommendation is under implementation.

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

Departments responsible:	Executive Office of the Secretary-General and Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	High
Target date:	Ongoing

198. By approving the fraud and corruption risk register, the Management Committee identified the risks on which immediate action is needed and the managers (corporate risk owners) responsible for developing detailed risk treatment and response plans, which will outline the risk treatment strategies and specific actions that management will introduce to further mitigate risks and implementation timelines. The detailed risk treatment and response plans will be updated and their implementation monitored in the context of the revised Secretariat-wide risk assessment.

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

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

200. This recommendation is under implementation.

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

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

202. This recommendation is under implementation.

203. **In paragraph 170 of its report, the Board recommended that the Administration perform an end-to-end review of the recruitment process to identify opportunities to reduce the lead time to recruit from the point at which a vacancy occurred until the post was filled.**

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2021

204. The Department of Operational Support has initiated an innovation and process improvement review of recruitment processes, with a focus on the position-specific job openings and the full job opening recruitment process. The review used global recruitment data to identify choke points, and clients were requested to provide recommendations to decrease timelines starting in 2020. The focus is on: (a) leveraging technology to automate administrative processes; (b) providing services to make candidate assessment (screening, testing and interviewing) easier and more efficient for hiring managers; and (c) building tools in Inspira for the end-to-end process. In addition, the Department has initiated a second initiative pertaining to improving the onboarding process.

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

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

206. As previously indicated to the Board, the global learning needs assessment was finalized and the results were implemented. 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 2014[5]

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

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

208. The Umoja United Nations consolidated service catalogue has been implemented. The Administration is in the process of developing a comprehensive policy document on cost recovery activities, which is expected to be issued by the end of 2019.

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

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

210. The Office of Programme Planning, Finance and Budget is currently working closely with the Procurement Division to issue a request for proposal with the aim of formalizing its relationship with the third-party administrators.

211. **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 contracts should be exercised regularly in future.**

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

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

212. The Administration is making arrangements for an open-book audit of the third-party administrators.

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

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

214. Following the recent management reform, new workforce planning guidelines are being produced, which will be rolled out to client entities. Strategic workforce planning will be carried out by the Department of Management Strategy, Policy and Compliance, and operational workforce planning will be carried out by the Department of Operational Support.

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

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

216. A mechanism has been put into place to ensure that budget and human resources functions are better coordinated under Umoja Extension 2. In addition, all posts are classified using the job classification standards established by the International Civil Service Commission or against standard job descriptions or generic job profiles that have been pre-classified using those job classification standards, and assigned a job code. The assignment of a job code to a post places it into the appropriate job family and job network.

217. With regard to workforce planning, the Administration's comments relating to the recommendation in paragraph 74 of the Board's report (see para. 214 above) also apply to the recommendation in paragraph 80 of the Board's report.

218. **In paragraph 83 of its report, the Board recommended that the Administration review, update and rationalize the current delegations of authority.**

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

219. A new Secretary-General's bulletin on delegation of authority (ST/SGB/2019/2) was promulgated in December 2018. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

220. **In paragraph 84 of its report, the Board recommended that the Administration produce a consolidated policy document that clearly set out delegations of authority and that the Office of Human Resources Management establish an assurance and oversight framework to monitor the exercise of delegated powers and ensure that they were exercised in conformity with the approved policy.**

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

221. As indicated in paragraph 219 above, a new Secretary-General's bulletin on delegation of authority was promulgated in December 2018, and as part of the management reform, the Business Transformation and Accountability Division was established in the Department of Management Strategy, Policy and Compliance. One of the functions of the Division is to monitor and ensure compliance with delegations of authority by all Secretariat entities. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

223. The Administration worked actively in the consultation process that led to the approval by the United Nations System Chief Executives Board for Coordination (CEB) of the implementation of the United Nations Disability Inclusion Strategy, including the United Nations system-wide policy on disability and the accompanying accountability framework, in May 2019. The Strategy will impact several areas of the United Nations Secretariat, including, but not limited to, strategic planning, programming and budgeting, evaluation, staffing and staff retention, capacity

development, communications, procurement, accessibility and reasonable accommodation. The Secretary-General also appointed an Under-Secretary-General as the focal point for disability. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2020

225. A link to Umoja approvals data has been developed and is currently being merged with EarthMed data. This will address the 20-day gap currently seen in the medical services data.

226. **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 it is unacceptably large compared with office norms; (b) consider the use of enhanced data analytics for additional dashboard reports that would facilitate analysis of individual performance grading of individual employees; and (c) consider enhancing system applications to aggregate information on individual development plans and training activities to be undertaken.**

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

227. In annex I to its current report, the Board acknowledged the previous comments by the Administration indicating that parts (a) and (b) of this recommendation had been implemented. The Administration's comments relating to the recommendation in paragraph 74 of the Board's report (see para. 214 above) also apply to part (c) of the recommendation in paragraph 98 of the Board's report.

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

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

229. Following the management reform, the new Administrative Law Division in the Department of Management Strategy, Policy and Compliance has begun the process of adapting the misconduct tracking system, which currently covers reports of possible misconduct in field missions, as a potential tool to be used throughout the Secretariat. A number of prerequisites will need to be met for such an eventuality to come to fruition, including the identification and training of conduct and discipline focal points in each Secretariat entity. Once fully implemented, the system will provide more visibility, subject to confidentiality constraints, with regard to the status of reports of possible misconduct in the Organization.

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

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

231. The Administration has developed and disseminated detailed enterprise risk management policies and procedures and is working on implementation of the other elements recommended by the Board.

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

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

233. This recommendation is under implementation.

234. **In paragraph 142 of its report, the Board recommended that the Administration continue to enhance its procurement and contract management capability by continuing its efforts to develop a career path for procurement professionals. This should include further training and other avenues, for example, outward secondments, and the continued recruitment of procurement professionals.**

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

235. Training courses have been offered by the Chartered Institute of Procurement and Supply and dozens of staff members have enrolled. Other training, including formal and informal skills-building, have also been offered to staff members. There is a central training focal point in the Office of the Assistant Secretary-General for Supply Chain Management, and funding for training has been increased. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

237. The original recommendation required the Administration to "strengthen its efforts to monitor and enforce compliance with the 16-day advance purchase rule by special political missions" and this strengthening was accomplished through the creation of the Business Transformation and Accountability Division. The Division closely monitors how the delegations of authority are used, provides guidance to managers and, where necessary, provides additional support or takes corrective action. In addition, the managements of entities, travel administrators and other staff involved in the travel requests review and approval process, have access to the

comprehensive Travel and Transportation Section management dashboard, which was launched about two years ago and has been refined over time.

238. With regard to the Board's latest comments on the lack of full compliance and enforcement of the 16-day advance ticket purchase policy, the Administration wishes to note that this was not envisaged since the policy contains general criteria to minimize the cost of air tickets. Travel needs are fluid and are based on operational and mandate implementation requirements, which entail different planning horizons. Accordingly, section 3.3 of the administrative instruction on official travel (ST/AI/2013/3), states that travel arrangements "should be finalized 16 calendar days in advance of commencement of official travel". The Administration requests the closure of this recommendation by the Board.

239. **In paragraph 197 of its report, the Board recommended that the Administration establish a formal approach to managing and improving operations to enable continuous reform and improvement in departments.**

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

240. This recommendation is under implementation.

Report of the Board for the year ended 31 December 2015[6]

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

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

242. This recommendation is under implementation.

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

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

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[6] A/71/5 (Vol. I), chap. II.

244. This recommendation is under implementation.

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

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

246. In his detailed proposals for the annual programme budget (A/72/492/Add.1), the Secretary-General presented a format that was aimed at increasing transparency and strengthening accountability for results and deliverables by: (a) including programme performance information in proposed budget reports; (b) improving the link between the work of the Secretariat (deliverables) and results that measure the improvement for beneficiaries; and (c) providing information on actual delivery of outputs, including variance analysis, over a three-year period. The General Assembly, in its resolution 72/266, approved the annual programme budget on a trial basis and decided that information on the programme plan and performance and information on post and non-post requirements (part II and part III) would be presented and reviewed separately by the Committee for Programme and Coordination and the Advisory Committee on Administrative and Budgetary Questions, respectively.

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

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

248. The Administration's comments relating to the recommendation in paragraph 90 of the Board's report (see para. 246 above) also apply to the recommendation in paragraph 99 of the Board's report.

249. **In paragraph 112 of its report, the Board recommended that the Administration set out a detailed plan for how it could make best use of current resources to improve evaluation across the Secretariat, including the level and types of reviews it needed to undertake, the skills and capacity required to perform them, and how it could learn lessons from existing approaches to cost-effectively support staff to perform self-evaluations through, for example, training staff in standard evaluative tools and techniques.**

Departments responsible:	Department of Management Strategy, Policy and Compliance and Office of Internal Oversight Services
Status:	Under implementation
Priority:	High
Target date:	Ongoing

250. This recommendation is under implementation.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

252. Based on the initial findings of the working group on rental practices, current local market rates are charged at United Nations Headquarters, the offices away from Headquarters and the regional commissions. Finalization of the rental practices report is currently in progress and is expected to be completed by the end of 2019.

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

Departments responsible:	Department of Management Strategy, Policy and Compliance, Department of Political and Peacebuilding Affairs and Department of Peace Operations
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2020

254. The establishment of adequate controls and ongoing data quality assurance are under implementation.

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

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

256. Utilization studies were performed for facilities that are owned and operated by the Organization at Headquarters, offices away from Headquarters and the regional commissions. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

257. **In paragraph 135 of its report, the Board recommended that the Administration establish standard cost categories for use by each duty station to improve transparency and enable reporting of "cost of the estate per staff member" at each location.**

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

258. The Administration is continuing with its work regarding the policy component of assets management.

259. **In paragraph 137 of its report, the Board recommended that the Administration establish a standard format for proposing maintenance budgets to improve comparability across duty stations.**

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

260. This recommendation is under implementation.

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

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

262. This recommendation is under implementation.

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

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

264. This recommendation is under implementation.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

266. The Administration notes that the guidelines are currently fully operational but it will promulgate them formally in a forthcoming update of an online policy portal.

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

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

268. This recommendation is under implementation.

269. **In paragraph 166 of its report, the Board recommended that the Office of Human Resources Management strengthen its performance monitoring mechanisms, including re-establishing the Performance Review Group as proposed, to improve the performance of entities that had not achieved targets on staff recruitment times, vacancy rates and completion of performance appraisals.**

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

270. The Performance Review Group was re-established and held its first meeting in February 2018. Compliance with regard to the achievement of targets on staff recruitment timelines, representation of women and completion of performance appraisals continues to be the responsibility of the heads of entity and is monitored through each head of entity's compact with the Secretary-General. Following the management reform, the monitoring of compacts has been performed by the Business Transformation and Accountability Division. Moreover, the Division has created a management dashboard that enables all heads of entity to monitor their targets on staff recruitment timelines, representation of women and completion of performance appraisals on a real-time basis. The Office of Human Resources continues to ensure that heads of entity are made aware of their responsibility through the new senior leaders induction programme. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

272. The Administration's comments relating to the recommendation in paragraph 104 of the Board's report for the year ended 31 December 2014 (see para. 229 above) also apply to the recommendation in paragraph 169 of the Board's report for the year ended 31 December 2015.

273. **In paragraph 186 of its report, the Board recommended that the Office of Human Resources Management: (a) analyse the additional capabilities required of Umoja to better implement the mobility framework, incorporating features such as the capture of baseline data on movements, even when there was no change in duty station, the capture of the vacancy rate by job network, enhanced tracking of expenditure and the putting in place of checks and validations to ensure that the recording of information by all entities was consistent, within a definite time frame; and (b) monitor the trend of movements between duty station categories and try to increase movement between different categories to better realize the organizational goals linked with mobility.**

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

274. The Administration notes that a comprehensive review of mobility is being undertaken, which will result in the presentation of a revised proposal to the General Assembly at its seventy-fourth session. Owing to the need to take into account any changes in this regard, it will not be feasible to establish a mechanism at this time. The Administration therefore proposes that, in order to report on geographical moves in a given period, the number of relocation grants processed should be used to determine the number of moves and patterns.

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

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

276. Following the management reform, the budget formulation changed, as reflected in the proposed programme budget for 2020 (A/74/6 (Sect. 29C)). The Administration considers this recommendation to have been overtaken by events and requests its closure by the Board.

277. **In paragraph 214 of its report, the Board recommended that the Medical Services Division: (a) design survey questionnaires to seek specific feedback suggestions for improvements; (b) put in place well-defined protocols and adequately train staff to ensure that avoidable delays owing to deficient documentation were reduced to the minimum, enabling faster medical clearances; and (c) define parameters to measure achievement of the goals related to its strategic activities.**

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

278. The Administration notes that: (a) a validated client satisfaction questionnaire was developed; (b) documentation required for clearance was reduced to one of two forms; and (c) key performance indicators have been developed that are suitable to the strategic goals of the Health-Care Management and Occupational Safety and Health Division, although not all measures are currently technically feasible. More work is under way to address this in the medical records.

279. **In paragraph 241 of its report, the Board recommended that, in cases where exceptionally low bids were accepted, appropriate performance security clauses and key performance indicators for the vendor were automatically included in contracts to protect the interests of the United Nations. The release of payments under these contracts should also be subject to increased scrutiny to ensure that commensurate value had been delivered.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

280. The Procurement Manual contains guidance on performance security and key performance indicators for contract management. Due diligence is applied to ensure that unreasonably low bids are checked or rejected. Further guidance will be provided in the revised Procurement Manual that is expected to be published by December 2019.

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

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

282. The proposed amendments to the Financial Regulations of the United Nations, including those on the granting of funds to partners and grantees, were presented to the General Assembly for review and approval (A/73/717). The Assembly did not consider the proposed amendments. A new report will therefore be prepared for submission to the Assembly at its seventy-fourth session.

283. **In paragraph 264 of its report, the Board recommended that the Administration develop a common principles-based framework for the**

management of partners that specified the key procedures to be performed by all Secretariat entities. To facilitate the development of the common framework, the Secretariat should conduct an end-to-end review of the project management life cycle, including consultations with key stakeholders and a review of all current practices.

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

284. The Administration notes that this recommendation is being addressed in a comprehensive and holistic manner, in the context of the recommendations relating to implementing partners contained in paragraphs 269 and 270 of the Board's report for the year ended 31 December 2015, as part of the implementation of the grant management module of Umoja Extension 2.

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

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

286. The Administration's comments relating to the recommendation in paragraph 264 of the Board's report (see para. 284 above) also apply to the recommendation in paragraph 269 of the Board's report. The implementation of this recommendation will also involve finalizing the corporate policy on the management of implementing partners and end beneficiaries, including the framework, a standard agreement template and information-sharing, to facilitate the alignment of new Umoja processes with the policy.

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

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

288. The Administration's comments relating to the recommendations in paragraphs 264 and 269 of the Board's report (see paras. 284 and 286 above) also apply to the recommendation in paragraph 270 of the Board's report.

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

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

290. The Administration conducted a comprehensive review of the grant management system, as recommended by the Board. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

291. **In paragraph 329 of its report, the Board reiterated its previous recommendation that the Administration establish a formal approach to managing and improving operations to enable continuous reform and improvement in departments.**

Departments responsible:	Executive Office of the Secretary-General and Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Ongoing

292. The Administration is working towards establishing a coherent approach based on best practices and will roll it out and modify it as required. In addition, the new Business Transformation and Accountability Division will focus on continuous improvement.

Report of the Board for the year ended 31 December 2016[7]

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

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

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

294. The Administration continues to strengthen its review and monitoring of commitments.

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

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

296. The Administration continues to strengthen its review and monitoring of commitments.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

298. The Administration continues to monitor the write-off and disposal of assets process to identify root causes of any backlogs. Relevant business intelligence tools for self-assessment and performance monitoring have been developed and promulgated.

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

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

300. The review of the useful lives of fully depreciated assets still in use has been completed. An outcome of the meeting of the inter-agency Task Force on Accounting Standards in October 2018 was that CEB would conduct a survey of all the United Nations organizations on physical assets, which would include collection of data on

the actual lives of assets. It is expected that the data collected from the organizations across all classes of assets will inform the system-wide policy on useful lives. In this regard, the United Nations Secretariat will await the survey outcome and decisions before taking a final decision on the treatment of fully depreciated assets still in use. In the meantime, the practice of making a top-side adjustment of 10 per cent, previously endorsed by the Board, will continue.

301. **In paragraph 55 of its report, the Board recommended that the Administration migrate assets in all legacy systems, including Galileo, into Umoja on a priority basis to eliminate manual entries and adjustments and strengthen internal controls, and adopt a uniform IPSAS-compliant basis for measurement of all assets (including real estate assets).**

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

302. This recommendation continues to be under implementation pending the migration to Umoja of the assets of the International Court of Justice.

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

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

304. The Administration reiterates that the implementation of actual costs at the individual item level is not attainable. The Administration conducted a detailed analysis of freight costs within specific volumes and implemented an improved standard cost methodology as from 1 January 2019. Standard costs are applied on a location-specific basis. The Administration is committed to updating these standard costs regularly and it therefore requests the Board to close this recommendation.

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

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

306. The Administration is working on incorporating the data on all local retirees enrolled in the medical insurance plan into Umoja. This will result in the consolidation of all of the United Nations census information into a single extraction source.

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

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

308. The Administration reviewed all conditional agreements through which funds were further transferred to implementation partners. In such cases, funds were kept and presented as assets in the statements of financial position. In addition, the grant management module was deployed in three key entities in December 2018. As part of the module's functionality, standard template agreements that include mandatory clauses can be created. The grant management module will be deployed to the rest of the entities by the end of 2019.

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

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

310. The Administration reiterates that volume II is confined not only to the mandates of the Security Council but also to the special accounts established by the Security Council, in contrast to the General Fund and trust funds. In addition, the different reporting cycle of volume II financial statements makes the consolidation impractical.

The Administration has concluded that the current boundary for volumes I and II should be upheld in the best interest of the legislative bodies, and it therefore requests the Board to close this recommendation.

311. **In paragraph 115 of its report, the Board recommended that the Administration continue to closely review and monitor the development of the measurement methodology for indicators of the Sustainable Development Goals to ensure timely completion of the work.**

Department responsible:	Department of Economic and Social Affairs
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

312. The Department of Economic and Social Affairs continues to update the tier classification for the indicators of Sustainable Development Goals. The latest information can be found at https://unstats.un.org/sdgs/iaeg-sdgs/tier-classification/.

313. **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 were identified.**

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

314. The Administration's comments relating to the recommendation in paragraph 186 of the Board's report for the year ended 31 December 2015 (see para. 274 above) also apply to the recommendation in paragraph 139 of the Board's report for the year ended 31 December 2016.

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

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

316. The Administration's comments relating to the recommendation in paragraph 92 of the Board's report for the year ended 31 December 2014 (see para. 223 above) also apply to the recommendation in paragraph 153 of the Board's report for the year ended 31 December 2016. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

318. In October 2018 the United Nations system workplace mental health and well-being strategy was launched by the Secretary-General. In January 2019, the global lead for the implementation of this strategy was hired to develop the steps needed to implement it. At the system-wide level, the global lead is responsible for coordinating the implementation of the mental health strategy and can offer guidance about approaches to implementation; developing and recommending appropriate resources, training and draft policies; communication campaigns; and advocacy, monitoring and evaluation, including collecting baseline data. The Office of Human Resources notes that the implementation of the strategy includes activities directed at improving the mental health of United Nations personnel and ensuring that those experiencing poor mental health seek help early. In July 2018, a Secretary-General's bulletin on the introduction of an occupational safety and health management system (ST/SGB/2018/5) was promulgated. The bulletin provides a policy framework for all occupational safety and health matters. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

320. The medical evacuation module has been implemented in the electronic medical record system. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

321. **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:	Closure requested
Priority:	Medium
Target date:	Not applicable

322. The Department of Operational Support has defined standards for the United Nations buddy first aid course and has conducted four training sessions for 59 master trainers and trainers from 19 Member States. In addition, the Department has defined and developed manuals on health-care quality and patient safety standards for level I, level I plus, level II and level III medical facilities. Thirty-seven commanders of Member States' hospitals from 12 countries have been trained. Governance and supervision of these facilities is conducted through various tools, such as the assessment module, which was developed in conjunction with the manuals and key performance indicators developed for assessment by the senior management of the missions. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

323. **In paragraph 211 of its report, the Board reiterated its previous recommendation that the Office of Human Resources Management strengthen its performance monitoring mechanisms, including re-establishing the Performance Review Group, to improve the performance of entities that had not achieved targets on staff recruitment timelines, representation of women in senior policy positions and completion of performance appraisals.**

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

324. The Administration's comments relating to the recommendation in paragraph 166 of the Board's report for the year ended 31 December 2015 (see para. 270 above) also apply to the recommendation in paragraph 211 of the Board's report for the year ended 31 December 2016. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

325. **In paragraph 222 of its report, the Board recommended that the Administration define clear criteria for delegating procurement authority, including thresholds, to United Nations entities.**

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

326. The new delegation of authority framework (ST/SGB/2019/2) is applicable only to the United Nations entities over which the Secretary-General has authority under the Staff Regulations and Rules and/or the Financial Regulations and Rules with respect to the human, financial or physical assets of the entities.

327. The Administration routinely reviews requests from United Nations entities for delegation of authority in the context of the Secretary-General's policy to decentralize decision-making by delegating to managers who have responsibility for carrying out the activities of the Organization the necessary managerial authority over the human, financial and physical resources to enable them to carry out such mandated activities. Such delegation allows them access to the monitoring and support services of the United Nations Secretariat. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

328. **In paragraph 223 of its report, the Board recommended that the Administration develop a template for delegation of procurement authority clearly outlining responsibilities and accountability, procedural details and training requirements, including for oversight. A revised and clear governance structure should be put in place enabling consultation with major stakeholders to ensure visibility of procurement actions and appropriate oversight.**

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

329. The new delegation of authority framework issued by the Secretary-General (ST/SGB/2019/2) clearly establishes the criteria entities must satisfy in order to exercise the delegated authority. In cases where the head of entity has the capacity to take a decision under delegated authority but the entity lacks the appropriate capacity to execute the decision, the entity is to obtain the services of another entity, as approved by the Under-Secretary-General for Operational Support. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

330. **In paragraph 229 of its report, the Board recommended that the Procurement Division determine how to assess modifications to the standard contract provisions and United Nations General Conditions of Contract during the technical and commercial evaluation, taking into account the potential risk for the Organization and how to document this assessment.**

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

331. The Administration conducts risk assessments prior to the issuance of the solicitations and prior to contract award. Prior to the issuance of the solicitations, and in consideration of the lessons learned in past tenders, the Procurement Division includes a risk analysis in the source selection plan. For any unanticipated risks that

arise during the solicitation following the review of proposals, the Procurement Division addresses such risk analysis in the case presentation to the relevant committee and approving authority and includes the risk analysis in the recommendation of award. Furthermore, the case file includes any relevant supporting documents, such as a memorandum with legal advice from the Office of Legal Affairs, if such legal advice has been sought owing to exceptions to the standard United Nations General Conditions of Contract, as well as the Controller's approval of the limitation of liabilities, if applicable. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

332. **In paragraph 240 of its report, the Board recommended that the Administration: (a) take stock of the transactional aspects of the procurement process in Umoja and the steps outside Umoja; and (b) review the approval processes in Umoja in the different entities under its authority and determine a way forward for all entities under its delegation of procurement authority.**

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2020

333. The Administration notes that the process is being reviewed and that there is a need to better define transactional approval versus award approval; that is, Chief Procurement Officers and Chiefs of Section should have unlimited transactional approval after award approval. This would help avoid a situation, for instance, in which the Director of the Procurement Division or the Assistant Secretary-General for Supply Chain Management, has to approve laptop orders. It should also be noted that the official approval document is the statement of award.

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

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

335. The Administration will introduce new semantic layers in Umoja, which are required in order for the Administration to be in a position to report on key performance indicators. The source for acquiring semantic layer views has been tested. Some modifications have been requested. The next steps include defining requirements, developing specifications and building reporting views.

336. **In paragraph 253 of its report, the Board recommended that the Administration ensure that: (a) all country-based pooled funds adhered to the standards set out in the operational handbook for country-based pooled funds; and (b) a human resources review of the Humanitarian Financing Units was**

completed expeditiously to identify the criteria for determining the number and profile of staff required for optimally managing the country-based pooled funds.

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2020

337. The process of consolidating all country-based pooled funds under the single management arrangement by the Office for the Coordination of Humanitarian Affairs is ongoing. The human resources review of the Humanitarian Financing Units, which provides country offices with guidance for determining the number and profile of staff required for optimally managing the country-based pooled funds, has been completed.

338. **In paragraph 257 of its report, the Board recommended that delays in the disbursement of funds be reviewed by the Administration to ascertain the reasons therefor and address them.**

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

339. The process of consolidating all country-based pooled funds under the single management arrangement by the Office for the Coordination of Humanitarian Affairs is ongoing. For the country-based pooled funds for which the administrative function is performed by the Multi-Partner Trust Fund Office, this arrangement will remain in place until discussions by senior management have been concluded.

340. **In paragraph 264 of its report, the Board recommended that the Administration review the projects where timelines for processing had been exceeded and take steps to ensure that the projects were processed in accordance with the prescribed timelines.**

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

341. Timelines are set at the country level and they are subject to the inputs and the timeliness of various stakeholders, not least the requesting implementing partners themselves. Given the number of projects, the range of experience of partners and the complex environment of emergency response, there will always be cases where timelines are unintentionally exceeded due to the need for further clarification or guidance. However, adherence to timelines has improved, with 75 per cent of projects

processed within prescribed timelines. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

342. **In paragraph 269 of its report, the Board recommended that the Administration monitor the timely submission of final financial statements and final narrative reports by the implementing partners and take delays into account when assessing the performance of the implementing partners.**

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

343. The partner performance index tool, which takes the progress, interim and final reports into account in assessing the performance of the partners, has been fully implemented. The reminder module of the grant management system is under development and is expected to be rolled out in 2020.

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

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

345. The Administration completed the fraud risk assessment and the resulting risk register was formally approved by the Management Committee. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

347. OIOS is of the view that the criteria to distinguish between high risk category I investigations and routine category II investigations is sufficient and has been approved by the General Assembly in its resolution 59/287. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

349. The Office of Information and Communications Technology, in consultation with the Procurement Division, implemented a simplified process to acquire approved software. Recognizing that there are unique operational requirements, the Office established a separate process for such requests using the low value acquisition approach to accelerate the technical clearance process. The low value acquisition approach is a procurement process that allows the purchase of items under $10,000 to accelerate delivery of needed equipment and minimize risk to the Organization.

350. **In paragraph 308 of its report, the Board recommended that the Administration: (a) dispose of in a timely manner all assets which had been retired from use; and (b) institute proper mechanisms to ensure that all user departments submitted in a timely manner disposal cases for retired assets.**

Department responsible:	United Nations Office at Nairobi
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

351. The United Nations Office at Nairobi noted that the contract award for auctioning services was being finalized and would serve as the Office's institutional mechanism to ensure timely disposal of assets.

352. **In paragraph 315 of its report, the Board recommended that the Department of Political Affairs take the necessary steps to ensure adherence to the indicators of achievement and meet the targets set for timely conduct of electoral needs assessment.**

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

353. The strategic framework and budget proposal for 2020 were prepared based on the new budget guidelines in line with the Secretary-General's budget reform initiative. The strategic management application module in Umoja Extension 2 that was launched recently enables users to monitor and record actual progress made towards achieving expected accomplishments. This allows for timely monitoring of indicators of achievement and the delivery of outputs to meet the set targets. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

354. **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.**

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

355. The 2020 regular budget proposal for the Department of Political and Peacebuilding Affairs is an annual budget, which allows more updated planning assumptions to be used at the time of budget preparation. The budget formulation module of Umoja Extension 2 was launched in February 2019 and the 2020 budget proposals were prepared and submitted through Umoja Extension 2. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

356. **In paragraph 362 of its report, the Board recommended that the Administration ensure that special measures, whenever offered in special circumstances, were adhered to.**

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

357. The Office of Human Resources has liaised with the Health-Care Management and Occupational Safety and Health Division. The implementation of this recommendation is ongoing.

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358. **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.**

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[8] A/73/5 (Vol. I), chap. II.

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

359. The Administration is working on further automation of the business planning and consolidation module.

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

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

361. The Administration's comments relating to the recommendation in paragraph 56 of the Board's report for the year ended 31 December 2016 (see para. 304 above) also apply to the recommendation in para. 30 of the Board's report for the period ended 31 December 2017. The Administration requests that the Board close this recommendation.

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

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

363. The Administration continues to strengthen the process of reviewing and monitoring commitments.

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

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

365. This recommendation is under implementation.

366. **In paragraph 64 of its report, the Board recommended that the Administration adopt a homogenous IPSAS-compliant policy of inventory valuation and reporting which recognized all material inventory across all entities in volume I.**

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

367. The Administration is in the process of updating the IPSAS corporate guidance to ensure that inventory treatment is consistent across all entities. Inventory valuation and reporting in volumes I and II have been strengthened by the adoption of a single global set of year-end closing instructions, which ensures that the treatment remains homogenous. Furthermore, a new field has been introduced into the material master database that will allow the identification of items held in inventory that are property, plant and equipment in nature but fall below the capitalization thresholds.

368. **In paragraph 71 of its report, the Board recommended that the Administration review the criteria followed by it for identifying conditionality in the voluntary contribution agreements and bring them in line with the provisions of IPSAS 23.**

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

369. The Office of Programme Planning, Finance and Budget provided the necessary guidelines to offices on evaluating criteria for identifying conditionality in line with IPSAS 23 as well as IPSAS corporate guidance documents. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

371. The Office of Programme Planning, Finance and Budget is working closely with the Procurement Division on two requests for proposals for the provision of insurance services and for the claims audit, respectively.

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

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

373. The Office of Programme Planning, Finance and Budget reiterates that any agreement by the Secretariat to include other separately constituted entities of the United Nations system would require a decision by the General Assembly on whether the Organization would be willing to accept the potential liability resulting from allowing the participation of such entities in the main cash pool.

374. **In paragraph 82 of its report, the Board recommended that the United Nations reconcile with the United Nations Joint Staff Pension Fund the treatment of the balance of the fund 64PFN in their financial statements.**

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

375. The Office of Programme Planning, Finance and Budget and the Pension Fund agreed that the balance in fund 64PFN represented prepaid expenses. The Office of Programme Planning, Finance and Budget debits the fund for administrative support services and the Pension Fund replenishes the fund regularly. Although those transactions can be accounted for through the cost recovery mechanism, the Administration decided to continue with the dedicated fund 64PFN for the sake of simplicity, the ease of review and the benefits obtained through the prepayment of cash. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

376. **In paragraph 89 of its report, the Board recommended that the United Nations Office at Geneva liaise with Headquarters to develop a common**

approach for calculations and transparent recovery of costs for services within the United Nations.

Departments responsible:	United Nations Office at Geneva and Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Ongoing

377. The United Nations Office at Geneva continues to engage with the Department of Operational Support, the Department of Management Strategy, Policy and Compliance and offices away from Headquarters to develop a global approach to service costing and cost recovery.

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

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

379. The Office of Human Resources is reviewing temporary assignments and special post allowances as part of its project to simplify and streamline policies.

380. **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.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

381. The Office of Human Resources is working towards the deployment of the Inspira module pertaining to consultants at Headquarters.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

383. Following the management reform, the roles that can be used to view the consultant engagements across the Secretariat have been assigned to focal points in newly created business partner offices and the Office of Human Resources.

384. **In paragraph 116 of its report, the Board recommended that the Department of Economic and Social Affairs work with the Office of Human Resources Management and the Office of Information and Communications Technology towards the early deployment of Inspira in the Department. In the interim, the Department should maintain a roster of consultants that was accessible to all divisions for future selections.**

Departments responsible:	Department of Economic and Social Affairs and Department of Management Strategy, Policy and Compliance
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

385. The Department of Economic and Social Affairs has deployed Inspira for consultancy engagements of more than six months and is ready to provide any necessary verification for the job openings posted. The Department's use of Inspira is extensive and increasing as more hiring managers become familiar with the system.

386. In addition, the Inspira team has provided the Department of Economic and Social Affairs with training on the consultant selection system and on roles and access provisioning in Inspira. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

387. **In paragraph 124 of its report, the Board recommended that the Administration utilize the provisions of paragraph 4.7 of the administrative instruction on consultants and individual contractors in cases where the services of an identified candidate were considered necessary.**

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

388. The Department of Economic and Social Affairs has granted exceptions to the competitive selection process for the hiring of some consultants and individual contractors on the basis of paragraph 4.7 of the administrative instruction on consultants and individual contractors (ST/AI/2013/4) and has reported the exceptions to the Business Transformation and Accountability Division, as required by the new framework for monitoring the delegation of authority. The Administration

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

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

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

390. The Administration's comments relating to the recommendation in paragraph 116 of the Board's report (see paras. 385 and 386 above) also apply to the recommendation in paragraph 125 of the Board's report. In addition, the Department of Economic and Social Affairs reports that it has implemented the mandatory use of the personal history profile, and that the roster of candidates has expanded to widen the sphere of competition. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

392. As of January 2019, under the new framework for delegation of authority (ST/SGB/2019/2), heads of entity have the delegated authority to make exceptions regarding the hiring of consultants and individual contractors and are required to report such exceptions within the prescribed time frame to the Business Transformation and Accountability Division, which is responsible for monitoring those exceptions. The Office of Human Resources and the Division meet regularly to review the exceptions in order to determine whether changes to the policy framework are required. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

393. **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.**

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

394. Following the management reform, all exceptions for the hiring of retirees continue to be sent to the Assistant Secretary-General for Human Resources and all exceptions will be reported within the prescribed time frame to the Business Transformation and Accountability Division, which is monitoring them. Moreover, the Office of Human Resources produces a biennial report for the General Assembly that includes data on the hiring of retirees in the Secretariat.

395. Any measures for sharing such employment information across United Nations system entities would have to be discussed at the level of CEB.

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

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

397. The Office of Human Resources has undertaken a comprehensive review of mobility with all stakeholders and will submit a report, which will take into account burden-sharing, to the General Assembly for consideration at its seventy-fourth session.

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

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

399. The Office of Human Resources has made efforts to improve the recruitment timelines through the policy and procedural changes specified below:

(a)   Proposal to further reduce the posting period:

(i)   In 2018, the then Office of Human Resources Management made a proposal to reduce the posting period to 30 days by demonstrating the benefits of a shorter posting period in the overall recruitment timelines (see A/73/372/Add.1);

(ii) Job openings in the Professional and higher categories in Headquarters, offices away from Headquarters and the regional commissions have been advertised for 45 days following the decision of the General Assembly in its resolution 71/263 to allow that duration of posting on a provisional basis. By comparing the recruitment timelines for job openings posted for 45 days with those advertised for 60 days in 2017, the Office of Human Resources Management was able to show that the reduction in timelines had no adverse impact on the total number of applicants, including those from developing countries (A/73/372/Add.1, table 6). The average duration of the recruitment process for job openings posted for 45 days was 166 calendar days, compared with 200 calendar days for job openings posted for 60 days. Furthermore, those posted for 45 days generated an average of 316 applications, compared with 272 applications for 60-day postings. The average number of applications from developing Member States increased from 165 to 197 despite the shorter duration of posting;

(b) Simplification and streamlining of standard procedures, and corresponding Inspira enhancements:

(i) At the end of 2017, the procedural requirements for recording the results of personal history profile reviews and for the selection of roster candidates were simplified through corresponding enhancements in the online talent management platform Inspira in order to remove the administrative burden from the hiring managers. That burden was understood to cause delays during the recommendation of candidate stage, which was identified by the Board as a key bottleneck;

(ii) When reviewing personal history profiles to determine whether applicants meet the basic evaluation criteria for shortlisting in the areas of academic qualifications, work experience and language, hiring managers are no longer required to leave an individual rating for each area. The system was enhanced to enable hiring managers to change the status of applicants with fewer steps;

(iii) Hiring managers are no longer required to leave official records in Inspira for the recommendation of roster candidates for selection because those candidates are pre-approved. The system was enhanced to provide an expedited means of recommending the candidates.

400. In order to further reduce the recruitment timelines, the Office of Human Resources Management had planned multiple enhancements to the Inspira system, including proposals for more detailed screening questions, video interviews and streamlined interview reports (see, for example, A/73/372, chap. II, para. 16 (b) (ii)). Following the implementation of the management reform in 2019, the Office of Human Resources has provided input to the Department of Operational Support for its work in developing processes for efficient recruitment. Going forward, further process improvements in the area of recruitment pursuant to paragraph 179 of the report of the Secretary-General entitled "Shifting the management paradigm in the United Nations: implementing a new management architecture for improved effectiveness and strengthened accountability" (A/72/492/Add.2) will be carried out by the Department, which will develop recruitment processes for entities with delegated authority; facilitate recruitment for entities without delegated authority; manage rosters across all job families; ensure an integrated approach to the use of the various staffing modalities available within the Secretariat, such as job openings, including generic job openings, and recruitment from rosters; and develop tools and processes to help entities to meet targets for effectiveness and efficiency in the recruitment process. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

402. In the system-wide strategy on gender parity, 2028 has been set as the deadline for achieving that goal. Targets have been established for the Office of Human Resources on how to meet the deadline within existing resources. A P-3 post of relevance to this area will continue to be funded under the support account for peacekeeping operations until 30 June 2020.

403. **In paragraph 166 of its report, the Board reiterated its previous recommendations (see A/72/5 (Vol. I) and A/72/5 (Vol. I)/Corr.1, chap. II, para. 211, and A/71/5 (Vol. I), chap. II, para. 166) that the Administration should strengthen its performance monitoring mechanisms to ensure the completion of the performance management compliance target by the entities.**

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

404. The completion of the performance management compliance target remains the responsibility of the heads of entity, and compliance is monitored through each head of entity's compact with the Secretary-General. Following the management reform, the monitoring of compacts has been the responsibility of the Business Transformation and Accountability Division. The Division has created a management dashboard that enables all heads of entity to monitor performance management in real time. The Office of Human Resources continues to ensure that heads of entity are made aware of their responsibility through the new senior leader induction programme. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

405. **In paragraph 167 of its report, the Board recommended that the Administration verify the human resources Insight datasheet and the human resources strategic indicator dashboard to ensure that the performance management compliance data were uniform and consistent.**

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

406. The Administration's comments relating to the recommendation in paragraph 166 of the Board's report (see para. 404 above) also apply to the recommendation in paragraph 167 of the Board's report. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

407. **In paragraph 179 of its report, the Board recommended that the Administration develop a process to strengthen oversight and put in place a compliance mechanism for the delegation of procurement authority and use the results to regularly review the delegations and, if necessary, adapt or even withdraw them.**

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

408. As specified in the report of the Secretary-General on shifting the management paradigm in the United Nations, the Organization will closely monitor how the delegations of authority are used, provide guidance to managers and, where necessary, provide additional support or take corrective action (A/72/492/Add.2, para. 149). Those requirements provided a mandate for the Business Transformation and Accountability Division and were further detailed in the Secretary-General's bulletin on the delegation of authority (ST/SGB/2019/2). The Administration considers this recommendation to have been implemented and requests its closure by the Board.

409. **In paragraph 183 of its report, the Board recommended that the Administration ensure that the Procurement Manual and related policies were regularly reviewed and updated and that the review and updating function was segregated from operational procurement functions.**

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2020

410. This recommendation is under implementation.

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

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

412. With the introduction of category management strategies, the Procurement Division will continue its research into the supply market and share its analysis with technical experts. The strategies are currently being implemented.

413. **In paragraph 192 of its report, the Board recommended that the Procurement Manual clarify that the procurement officer was responsible for ensuring impartial, well-defined, appropriate and measurable evaluation criteria and determining their weighting, taking into account the responsibility of the requisitioner as the technical expert.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

414. This recommendation is under implementation.

415. **In paragraph 199 of its report, the Board recommended that the Procurement Division, in collaboration with requisitioners, analyse the reasons for extending contracts beyond the agreed maximum contract period and the reasons for late submission of statements of work and amendments to the original contract terms and develop measures to preclude repeated extensions.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2020

416. The Administration notes that an improved acquisition planning system is currently being implemented that should address and mitigate extensions beyond the envisaged contract duration, among other things.

417. **In paragraph 205 of its report, the Board recommended that the Administration establish a clear timeline for the decommissioning of the Contract Administration Tracking System and migrating its functionalities and data to Umoja.**

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

418. The Administration will incorporate into Umoja the development of reporting functionalities currently accessed through the Contract Administration Tracking System. All stakeholders are being consulted to identify requirements for the reporting functionalities in Umoja.

419. **In paragraph 215 of its report, the Board recommended that the Administration ensure that all disbursements were made within 10 working days, as prescribed in the operational handbook of country-based pooled funds.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2020

420. The process of bringing all of the management structure of the country-based pooled funds under a single arrangement managed by the Office for the Coordination of Humanitarian Affairs is ongoing.

421. **In paragraph 216 of its report, the Board recommended that, in cases of funds managed by other agencies, more concerted efforts be made to ensure adherence with the requirements of the global guidelines and the grant management system and the timely disbursal of funds and their proper monitoring.**

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

422. The Administration's comments relating to the recommendation in paragraph 215 of the Board's report (see para. 420 above) also apply to the recommendation in paragraph 216 of the Board's report.

423. **In paragraph 225 of its report, the Board recommended that the Administration review the projects for which monitoring visits and financial spot checks were overdue and carry out those visits and checks in the projects where the audit had not yet been triggered.**

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

424. In line with the applicable operational modalities, the Administration continuously reviews all projects in which monitoring and financial spot checks are overdue and carries those out within the project cycle and before the audit is triggered, unless prevented from doing so by circumstances in the field.

425. **In paragraph 234 of its report, the Board recommended that the implementation of the use of the partner performance tool be closely monitored to ensure strengthened monitoring and control.**

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2020

426. The Administration is actively using the tool to closely monitor partner performance and adjust the risk score in real time.

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

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

428. The Administration notes that the cases of refunds from the implementing partners are being followed up systematically with the roll-out of the refund module of the grant management system.

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

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

430. The global long-term agreements for audits of implementing partners have assisted in addressing the audit backlog, and the Administration has also made significant progress in the recovery of outstanding refunds from implementing partners.

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

Department responsible:	Office for the Coordination of Humanitarian Affairs
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

432. To address the gaps identified, the Office for the Coordination of Humanitarian Affairs is updating its internal guidance management materials and developing new materials as needed.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

434. The Department of Management Strategy, Policy and Compliance is updating the Secretariat-wide risk register and will present the results to the Management Committee in November 2019. In the context of that exercise, information on the owners of the identified fraud risks will be presented to the Management Committee for approval.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

436. The Administration's comments relating to the recommendation in paragraph 259 of the Board's report (see para. 434 above) also apply to the recommendation in paragraph 260 of the Board's report.

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

Department responsible:	Department of Management Strategy, Policy and Compliance, Department of Political and Peacebuilding Affairs and Department of Peace Operations
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2020

438. This recommendation is under implementation.

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

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

440. An anti-fraud and anti-corruption strategy, along with a detailed action plan, will be defined in the context of the forthcoming implementation of the risk response and risk treatment plans, under the guidance of the Management Committee.

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

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

442. The Business Transformation and Accountability Division continues to support the entities that are the first line of defence and are responsible for implementing the risk assessment exercises.

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

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2020

444. An updated Procurement Manual will include further guidance on mitigating risks relating to violating the segregation of duties and other proscribed practices. Relevant updated training on fraud detection and prevention will also be made available to staff members.

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

Department responsible:	United Nations Office at Nairobi
Status:	Under implementation
Priority:	Medium
Target date:	Ongoing

446. The United Nations Office at Nairobi has established a risk register for the Division of Administrative Services, and others will be established in due course.

447. **In paragraph 290 of its report, the Board reiterated its recommendation[9] that the Administration finalize, and issue under appropriate authority, its standard template agreement with implementing partners to include appropriate anti-fraud sanctions and audit clauses.**

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

448. The Administration's comments relating to the recommendation in paragraph 81 of the Board's report for the year ended 31 December 2016 (see para. 373 above) also apply to the recommendation in paragraph 290 of the Board's report for the year ended 31 December 2017.

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

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[9] See A/71/5 (Vol. I), chap. II, para. 269.

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

450. The Secretary-General's eighth progress report on the accountability system in the United Nations Secretariat (A/73/688) outlined the three lines of defence model and the new delegation of authority framework supported by the Business Transformation and Accountability Division. A statement of internal control will be in place by the first quarter of 2021, and heads of entity will be required to sign a statement at the end of each calendar year attesting to compliance with the internal control framework under their areas of responsibility.

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

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

452. OIOS has a formal mechanism in place whereby the Internal Audit Division requests information from the Investigations Division, which it uses in the planning of its risk-based workplan and ongoing audits. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

Department responsible:	Ethics Office and Office of Internal Oversight Services
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

454. The Investigations Division of OIOS has implemented a streamlined and expedited process to deal with retaliation matters referred to it by the Ethics Office. Against a target of 120 days, the completion time for investigations has been reduced from an average of 240 days to around 60 days. The Ethics Office has already addressed its previous delays and is operating within the suggested timeframes for

preliminary reviews indicated in its protection policy. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

456. This recommendation is under implementation. OIOS notes that it tracks key performance indicators, including case completion time, on a quarterly basis. The indicators are published in its quarterly reports, which are shared with senior management. The average completion time for an investigation is approximately 11 months, down from 14 months in 2016. It is also important to note that the investigation caseload has doubled during that time frame.

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

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

458. The Administration's comments relating to the recommendation in paragraph 104 of the Board's report for the year ended 31 December 2014 (see para. 229 above) also apply to the recommendation in paragraph 457 of the Board's report for the year ended 31 December 2017.

459. **In paragraph 332 of its report, the Board recommended that the Secretariat assess the capacity available in various entities to conduct investigations which measured up to the professionalized system of administration of justice, and, wherever needed, initiate steps for building and enhancing such capacity.**

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

460. Under the provisions of the administrative instruction on unsatisfactory conduct, investigations and the disciplinary process (ST/AI/2017/1), heads of entity appoint investigative panels made up of members who must be trained or have experience in conducting workplace investigations. The Office of Human Resources and OIOS conducted three training sessions in 2018 and one in 2019. In January 2020, another training session will be held in New York, and similar training sessions will be held annually going forward to ensure sufficient capacity and continuity. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

461. **In paragraph 338 of its report, the Board recommended that the Secretariat continue to actively consider the matter of the referral of cases to national authorities, with a view to further refining its procedures throughout the referral chain.**

Department responsible:	Office of Legal Affairs
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

462. Various Secretariat entities have taken concrete steps to speed up the process of referral to national authorities, including the streamlining of communication processes between the Office of Legal Affairs, OIOS and the substantive offices concerned, with the aim of effecting referrals as expeditiously as possible once the threshold of credible allegations of criminal conduct has been reached. Furthermore, the Office of Legal Affairs has been engaging with all relevant departments and offices in that regard on an annual basis and continues to evaluate its practices regularly with a view to identifying further possibilities for improving the process. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

Department responsible:	Department of Safety and Security
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

464. The initial guidance on this issue has been developed by the Department of Safety and Security and it is being reviewed.

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

Department responsible:	Department of Safety and Security
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

466. The Department of Safety and Security established headquarters minimum operating security standards in 2015 and agreed to review the standards every four years. The review is on the agenda for its next annual meeting, which is scheduled for October 2019.

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

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

468. The Department of Safety and Security established a monthly monitoring process for compliance with the security risk management requirements and communicates the results at the beginning of each month to all security focal points of the United Nations security management system organizations. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

469. **In paragraph 377 of its report, the Board recommended that the Department of Safety and Security establish a mechanism for confidentiality agreements with the security analysts who were dealing with security threat information and explore the possibility of restricting their use of social media at field locations.**

Departments responsible:	Department of Safety and Security, Department of Management Strategy, Policy and Compliance and Department of Global Communications
Status:	Closure requested
Priority:	High
Target date:	Not applicable

470. The Administration refers to the Secretary-General's bulletin on the institutional use of social media (ST/SGB/2019/5), which was promulgated in May 2019. Owing to the increasing importance of social media, the Secretary-General has made this issue a priority. The policy provides guidance to Secretariat entities on the establishment and use of official United Nations social media accounts. It provides a legal and operational framework to ensure a standardized approach across the Secretariat. It also outlines the authority of heads of entity to establish, approve and close institutional social media accounts and of authorized staff members to post

content on those accounts. The Department of Global Communications has created a central database that will list all approved Secretariat social media accounts. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

Departments responsible:	Department of Safety and Security
Status:	Under implementation
Priority:	Medium
Target date:	Ongoing

472. Following the approval of the inter-agency security policy on compliance monitoring, evaluation and best practices, the Department of Safety and Security has developed a proposal for an internal mechanism to monitor the implementation of and compliance with the security management system policies.

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

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

474. The Department for Safety and Security will submit its annual report to the Inter-Agency Security Management Network on the results and impact of the programme review functions for compliance monitoring and security management.

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

Departments responsible:	Department of Safety and Security
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2020

476. The Critical Incident Stress Management Unit continues to manually reconcile the safety and security incident reporting system figures while developing a monitoring and evaluation platform that will automate the process and allow online recording and reconciliation once finalized.

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

Departments responsible:	Department of Safety and Security
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2020

478. The Critical Incident Stress Management Unit continues to advocate the creation and maintenance of stress counselling positions in the field. No new position has yet been created.

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

Departments responsible:	Department of Safety and Security
Status:	Under implementation
Priority:	Medium
Target date:	Ongoing

480. A consolidated database is currently operational as a short-term solution on the website of the United Nations Security Managers Information Network. It covers key United Nations system security courses, including security management team training for managers, security risk management for security personnel and BSAFE online security awareness training for all United Nations personnel.

481. The Administration has developed a learning strategy implementation plan that includes the objective of establishing a consolidated web platform and database by 2022.

482. **In paragraph 411 of its report, the Board recommended that the Department of Safety and Security review the existing biennial programme plan and the programme budget to consider inclusion of the non-mapped critical parameters.**

Departments responsible:	Department of Safety and Security
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

483. Pursuant to General Assembly resolution 72/266 A, the results framework in the biennial programme plan that outlined expected accomplishments, indicators of achievement and performance measures has been replaced with a streamlined presentation focused on performance reporting in the new budget format. The programmatic narrative in the proposed programme budget for 2020 for the Department of Safety and Security (A/74/6 (Sect. 34)) reflects the strategy and the planned results for the implementation of the non-mapped critical parameters at the departmental level with the main deliverables planned for the budget period. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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

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

485. This recommendation is under implementation.

III. Strategic heritage plan

486. In annex II to its report on the for the year ended 31 December 2018 (A/74/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation of its 43 extant recommendations on the strategic heritage plan relating to prior financial periods. Of those 43 recommendations, 26 (60 per cent) had been fully implemented, 15 (35 per cent) were under implementation and the other 2 (5 per cent) had been overtaken by events.

487. The overall status of implementation, as of December 2018, of the recommendations contained in the Board's reports on the strategic heritage plan for the past three reporting periods is shown in table 5, reflecting an aggregate implementation rate of 66 per cent.

Table 5
Overall status of implementation of the recommendations of the Board of Auditors on the strategic heritage plan for prior periods, as at 31 December 2018
(Number of recommendations)

Report	Implemented	Under implementation	Not implemented	Closed by the Board/ overtaken by events	Total
A/70/569	6 (75%)	–	–	2 (25%)	8
A/72/5 (Vol. I)	8 (89%)	1 (11%)	–	–	9
A/73/157	23 (59%)	14 (36%)	–	2 (5%)	39
Total	**37 (66%)**	**15 (27%)**	**–**	**4 (7%)**	**56**

488. Table 6 summarizes the overall situation, as of August 2019, with respect to the 15 recommendations that were determined by the Board to be "under implementation" as of December 2018.

Table 6
Status of implementation of extant recommendations from prior periods considered not fully implemented in annex II to the report of the Board of Auditors on the United Nations for the year ended 31 December 2018

(Number of recommendations)

Department responsible	Total	Closure requested	Not implemented	Under implementation	Target date set	No target date
United Nations Office at Geneva	15	2	–	13	13	–
Total	**15**	**2**	**–**	**13**	**13**	**–**

489. As indicated in table 6, of the 15 recommendations determined by the Board to be "under implementation", closure had been requested for 2 (13 per cent) and the other 13 (87 per cent) were under implementation as of August 2019. Of the 13 recommendations that were under implementation, 7 were scheduled to be implemented before the end of 2019, 4 in 2020 and 2 in 2021.

Detailed information on implementation status

Report of the Board on the strategic heritage plan of the United Nations Office at Geneva[10]

490. **In paragraph 67 of its report, the Board recommended that management establish a process for the use of general contingency allowances which aligned more closely with the guidelines for the management of construction projects.**

> *Departments responsible*:   United Nations Office at Geneva
>
> *Status*:   Under implementation
>
> *Priority*:   Medium
>
> *Target date*:   Fourth quarter of 2019

491. Management prepared a document on the contingency tracking process. Additional expenditure using contingency funding is disclosed in the progress reports to the General Assembly. Forecasted changes to core project costs that would result in contingency usage are tracked on a monthly basis and approved by the appropriate authority at the end of each design stage. As noted by the Board, improvements will be made to the document on the contingency tracking process.

492. **In paragraph 68 of its report, the Board recommended that management ensure reconciliation of occurred risks and the corresponding contingency usage.**

> *Departments responsible*:   United Nations Office at Geneva
>
> *Status*:   Under implementation
>
> *Priority*:   High
>
> *Target date*:   Fourth quarter of 2019

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[10] A/73/157.

493. The Administration's comments relating to the recommendation in paragraph 67 of the Board's report (see para. 491 above) also apply to the recommendation in paragraph 68 of the Board's report.

494. **In paragraph 69 of its report, the Board recommended that management track the accrued cost against the initial baseline costs.**

Departments responsible:	United Nations Office at Geneva
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

495. This recommendation has been implemented, as shown in table 4 of the Secretary-General's fifth annual progress report on the strategic heritage plan (A/73/395), as well as in the related report of the Advisory Committee on Administrative and Budgetary Questions (A/73/576). The Administration requests its closure by the Board.

496. **In paragraph 82 of its report, the Board recommended that management underline the importance of a decision to be taken by the General Assembly at its seventy-third session regarding the scheme and currency of appropriation and assessment for the strategic heritage plan to secure the financing of the project.**

Departments responsible:	United Nations Office at Geneva
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

497. This recommendation was addressed in the Secretary-General's fifth annual progress report on the strategic heritage plan, in which the Secretary-General recommended a one-time upfront appropriation with a mix of one-time and multi-year assessments. The General Assembly, in its resolution 73/279 A, decided to revert to the establishment of an assessment scheme and currency of appropriation and assessment at the main part of its seventy-fourth session and requested the Secretary-General to provide updated detailed information on those issues.

498. **In paragraph 259 of its report, the Board recommended that management consider the beginning of the implementation of the strategic heritage plan as the baseline for the reduction of energy consumption. Management should thereby take into account the energy savings already achieved through other energy saving measures outside of the scope of the strategic heritage plan since the benchmark of 25 per cent had been stipulated, and define a clear, adapted benchmark as the objective for the energy savings envisaged with the implementation of the strategic heritage plan.**

Departments responsible:	United Nations Office at Geneva
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

499. This recommendation is under implementation.

500. **In paragraph 261 of its report, the Board recommended that management base the calculation of energy savings on sound and reliable data on the energy consumption at the Palais des Nations before the implementation of the strategic heritage plan had started, namely, before the start of the construction work on the new building.**

Departments responsible:	United Nations Office at Geneva
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

501. This recommendation is under implementation.

502. **In paragraph 262 of its report, the Board recommended that management consider solely the energy consumption at the Palais des Nations for the baseline for the reduction of energy consumption.**

Departments responsible:	United Nations Office at Geneva
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

503. This recommendation is under implementation.

504. **In paragraph 271 of its report, the Board recommended that the strategic heritage plan project team develop a sound and clear maintenance and operational strategy for the period during which sections of the Palais des Nations would have already been renovated while other connected sections would still be under construction. The experience of the Facilities Management Section should be considered in the development of that strategy.**

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

505. A maintenance and operational strategy is being developed by the Administration.

506. **In paragraph 272 of its report, the Board recommended that the strategic heritage project team calculate the expected maintenance and operational costs in close cooperation with the Facilities Management Section as a basis for consideration of funding strategies. Availability of adequate funding for maintenance and operation during and after the implementation of such projects as the strategic heritage plan was crucial for avoiding the need for such programmes of work in the future.**

Departments responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2021

507. All concerned parties are assessing the expected maintenance and operational costs. The Administration notes the critical need for adequate funding of maintenance and operation to ensure the sustainability of the premises at the United Nations Office at Geneva

508. **In paragraph 282 of its report, the Board recommended that management enhance its efforts to mitigate the impact of its buildings on the natural environment through sustainable design and ensure that the contractor for the new building performed its work with the objective of fulfilling all environmental categories from the Leadership in Energy and Environmental Design green building certification systems, as stipulated in the contract.**

Departments responsible: United Nations Office at Geneva

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2020

509. This recommendation is under implementation.

510. **In paragraph 316 of its report, the Board recommended that management update and calculate the applicable and potential rental income of premises based on current contracts, data and realistic assumptions, taking into account the number of relocating staff, appropriate rental cost (using the arm's length principle) and an updated funding key for the Office of the United Nations High Commissioner for Human Rights.**

Departments responsible: United Nations Office at Geneva

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2020

511. The initial work carried out by the working group on rental practices and policies at Headquarters, offices away from Headquarters and regional commissions of the United Nations Office at Geneva has informed the efforts of the global United Nations working group. The applicable and potential rental income will be updated and calculated on the basis of the final outcome of the global working group, taking into account the flexible working environment.

512. **In paragraph 318 of its report, the Board recommended that management charge the cost for maintenance and for safety and security for the new building proportionally to all potential users in accordance with their individual needs.**

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

513. The Administration's comments above relating to the recommendation in paragraph 316 of the Board's report (see para. 511 above) also apply to the recommendation in paragraph 318 of the Board's report.

514. **In paragraph 344 of its report, the Board recommended that management develop a detailed valorization strategy for all parcels with valorization potential.**

Departments responsible:	United Nations Office at Geneva
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2020

515. This recommendation is under implementation.

516. **In paragraph 345 of its report, the Board recommended that management consider establishing an experienced internal team responsible for the valorization of United Nations-owned land in Geneva.**

Departments responsible:	United Nations Office at Geneva
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

517. The Secretary-General requested resources to establish an experienced internal team responsible for valorization of the land owned by the United Nations in Geneva, but the proposal was not approved by the General Assembly. Given the current financial constraints, the Administration requests that the Board close this recommendation.

Report of the Board for the year ended 31 December 2016[11]

518. **In paragraph 391 of its report, the Board recommended that: (a) the strategic heritage plan team finalize the parts of the programme manual related to the construction phase; and (b) the project owner approve and implement the programme manual.**

Departments responsible:	United Nations Office at Geneva
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

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

519. The strategic heritage plan team has already finalized the parts of the programme manual relating to the construction phase. The draft programme manual has been split into two documents: one dealing with governance issues, and the other dealing with the purely operational aspects that are under the direct responsibility of the project director.

IV. Capital master plan

520. In annex III to its report on the United Nations for the year ended 31 December 2018 (A/74/5 (Vol. I), chap. II), the Board provided a summary of the status of implementation of its 20 extant recommendations on the capital master plan relating to prior financial periods. Of those 20 recommendations, 5 (25 per cent) had been fully implemented and 15 (75 per cent) were under implementation.

521. The overall status of implementation, as of December 2018, of the recommendations contained in the Board's reports on the capital master plan for the past six reporting periods is shown in table 7, reflecting an aggregate implementation rate of 46 per cent.

Table 7
Overall status of implementation of the recommendations of the Board of Auditors on the capital master plan for prior periods, as of December 2018

(Number of recommendations)

Year/report	Fully implemented	Under implementation	Closed by the Board/ overtaken by events	Total
2012/(A/68/5 (Vol. V))	4 (45%)	2 (22%)	3 (33%)	9
2013/(A/69/5 (Vol. V))	3 (75%)	–	1 (25%)	4
2014/(A/70/5 (Vol. V))	2 (40%)	2 (40%)	1 (20%)	5
2015/(A/71/5 (Vol. V))	4 (80%)	1 (20%)	–	5
2016/(A/72/5 (Vol. V))	2 (33%)	4 (67%)	–	6
2017/(A/73/5 (Vol. V))	2 (25%)	6 (75%)	–	8
Total	**17 (46%)**	**15 (41%)**	**5 (13%)**	**37**

522. Table 8 summarizes the overall situation, as of August 2019, with respect to the 15 recommendations that were determined by the Board to be "under implementation" as of December 2018.

Table 8
Status of implementation of recommendations for prior periods considered not to have been fully implemented in annex III to the report of the Board of Auditors on the United Nations for the year ended 31 December 2018

(Number of recommendations)

Department responsible	Total	Closure requested	Under implementation	Target date set	No target date
Department of Management Strategy, Policy and Compliance	4	1	3	3	–
Department of Operational Support	9	1	8	6	2
Department of Operational Support and Department of Management Strategy, Policy and Compliance	2	–	2	2	–
Total	**15**	**2**	**13**	**11**	**2**

523. As indicated in table 8, of the 15 recommendations considered by the Board not to have been fully implemented, closure had been requested for 2 and the other 13 were under implementation as of August 2019. Of the 13 that were under implementation, 4 were scheduled to be implemented by the end of 2019, 5 by the end of 2020 and 2 by the end of 2022, while the remaining 2 were of an ongoing nature.

Detailed information on implementation status

Report of the Board for the year ended 31 December 2012[12]

524. **In paragraph 77 of its report, the Board recommended that the Administration adopt a whole life cycle asset investment strategy and assess costed options for the through-life maintenance of the Headquarters buildings.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

525. This recommendation will be addressed in the next report of the Secretary-General on the strategic capital review, which will be submitted to the General Assembly at its seventy-fourth session.

526. **In paragraph 82 of its report, the Board recommended that the Office of Central Support Services review its ongoing maintenance contracts, based on an assessment of the total scope of facilities management requirements after completion of the capital master plan, and assess the possibilities for obtaining better value from any future strategic commercial relationship.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2020

527. The Administration has retained an independent expert to perform an assessment of its maintenance approach. Work commenced in January 2019, and a final report is expected by the end of 2019.

Report of the Board for the year ended 31 December 2014[13]

528. **In paragraph 17 (c) of the summary of its report, the Board recommended that the Administration manage the capital master plan to successful completion by accelerating closure of the remaining capital master plan contracts to increase certainty regarding final project costs and to release any potential savings.**

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[12] A/68/5 (Vol. V).
[13] A/70/5 (Vol. V).

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

529. All construction work for all scopes of the capital master plan project and its subcomponents has been completed. All contracts were administratively closed out, including through the reconciliation of accounts and payment of invoices, with the exception of invoices that are subject to arbitration. The contractual litigation is still in progress, and any potential savings cannot be released until after the conclusion of the litigation process.

530. **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.**

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

531. Information on savings realized from the cancellation of obligations from prior years and their utilization was provided in previous progress reports of the Secretary-General on the capital master plan. All contracts were administratively closed out, including through the reconciliation of accounts and payment of invoices, with the exception of invoices that are subject to arbitration. The contractual litigation is still in progress and any potential savings cannot be released until after the conclusion of the litigation process.

Report of the Board for the year ended 31 December 2015[14]

532. **In paragraph 17 (d) of the summary of its report, the Board recommended that the Administration perform a detailed analysis of operational data and building malfunctions to help it to develop a strong business case for submission to the General Assembly in support of its proposed annual and longer-term maintenance budgets.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2020

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[14] A/71/5 (Vol. V).

533. The Administration has retained an independent expert to perform an assessment of its maintenance approach. Work commenced in January 2019, and a final report is expected by the end of 2019.

Report of the Board for the year ended 31 December 2016[15]

534. **In paragraph 62 of its report, the Board recommended that the Administration make efforts to operationalize the Umoja plant maintenance module to enable an early review of its maintenance practices. That would enable the Administration to prepare a long-term maintenance plan covering any gaps in its maintenance efforts.**

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

535. The data collected from the Umoja plant maintenance module was successfully used for the independent assessment of the overall maintenance approach in 2019. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

536. **In paragraph 69 of its report, the Board recommended that the Administration take steps to strengthen the internal control for protection of assets, and for their proper recording and monitoring.**

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

537. The Administration continues to strengthen internal controls relating to property management.

538. **In paragraph 79 of its report, the Board recommended that the Administration carry out a feasibility analysis on the parameters set in the consultant's report of April 2015 to identify areas for improving energy efficiency, after taking into consideration the enhanced flexibility offered by the implementation of the capital master plan.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2020

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[15] A/72/5 (Vol. V).

539. The completion of the solar panel project and its integration with the Energy Dashboard and Reporting Tool are expected by the end of December 2019.

540. **In paragraph 95 of its report, the Board recommended that the Administration regularly monitor productivity gains while ensuring reduction in space requirements.**

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

541. The Administration continues to monitor the impact on productivity in relation to the flexible workplace project, which is scheduled to be completed in 2020.

Report of the Board for the year ended 31 December 2017[16]

542. **In paragraph 15 of its report, the Board recommended that the Administration review the methodology followed for the preparation of estimates to establish norms for the common/general nature of expenses in order to ensure that the estimates for projects were realistic.**

Department responsible:	Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

543. The Administration continues to further refine its methodology for the preparation of estimates for projects to ensure their completeness and viability, taking into consideration internal and external factors.

544. **In paragraph 56 of its report, the Board recommended that the Administration maintain an updated registry of works of art and gifts and carry out their physical verification annually to assure their existence.**

Departments responsible:	Department of Operational Support and Department of Management Strategy, Policy and Compliance
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2019

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[16] A/73/5 (Vol. V).

545. In 2018, physical verification was performed and an updated registry of works of art and gifts was completed. The inventory is being integrated into the computer-aided gifts module that is to replace the current registry.

546. **In paragraph 65 of its report, the Board recommended that the Administration explore the utility of the Energy Dashboard and Reporting Tool with regard to monitoring the energy consumption of floors and buildings so as to further reduce energy consumption wherever possible. The Board further recommended that the Administration report on reductions in consumption of water as well.**

Department responsible:	Department of Operational Support
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2019

547. The completion of the solar panel project and its integration with the Energy Dashboard and Reporting Tool are expected by the end of December 2019.

548. **In paragraph 70 of its report, the Board recommended that the Administration analyse the responses to the survey on iSeek and take remedial measures.**

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

549. The Administration engaged the services of accessibility experts to undertake a review of United Nations Headquarters premises and shared the results of the accessibility survey with them. As a result of the review and on the basis of information obtained from the survey, the experts recommended a number of improvements to provide the accessibility features required by both local authorities and the Americans with Disabilities Act.

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

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

551. The Administration's comments relating to the recommendation in paragraph 70 of the Board's report (see para. 549 above) also apply to the recommendation in paragraph 71 of the Board's report.

552. **In paragraph 84 of its report, the Board recommended that the Administration make adequate arrangements for funding the operational and maintenance costs of assets created as a result of the donation from the International Olympic Committee.**

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

553. The Administration has concluded its assessment and determined that the funds provided by the gift donor are adequate to ensure that the recreational facilities and equipment can be properly maintained until the end of their useful lives, which are anticipated to be seven years. Discussions with the United Nations Staff Union and the United Nations Staff Recreation Council are ongoing, but the intended membership fee will only supplement the current donation for the maintenance and replacement of the equipment. Alternate funding or a further donation will be required to continue to operate the recreational facilities beyond seven years. The Administration considers this recommendation to have been implemented and requests its closure by the Board.

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