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**1. In paragraph 56, the Board recommended that** **UNDP increase awareness among country offices and headquarters units to ensure timely submission of documents relevant for revenue recognition of voluntary contributions and continue to monitor the late submission of such documents to identify if additional guidance is needed.**

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| *Department(s) responsible: BMS (OFM and GSSU) and Regional Bureaux*  |  |
| *Status: Implemented* |  |
| *Priority: High* |  |
| *Target date: Q1 2022**Detailed write-up on the recommendation:* *UNDP has created a list of Revenue Focal Points that are responsible for the submission of donor contribution agreements. These nominees were appointed by the respective UNDP Offices/Units and were informed that all revenue communications will be addressed to them going forward. The list of revenue focal points serves to define responsibility at the operational level while the Annual Assertion Checklist defines the ultimate accountability for the submission of non-exchange revenue agreements.**Through this channel, UNDP has created awareness and monitored late submissions quarterly and informed offices of the results (examples attached). OFM with GSSU revenue has also created awareness by performing a revenue refresher training/webinar to Regions in September 2021. This was done in English, French and Spanish.* |  |

**2. In paragraph 57, the Board recommended that UNDP ensure that all submitting units define clear responsibility and accountability for submitting documents relevant for non-exchange revenue recognition to the Global Shared Services Unit.**

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| *Department(s) responsible: Regional & Central Bureaux and BMS (OFM)* |
| *Status: Implemented*  |
| *Priority: Medium*  |
| *Target date: Q4 2021**Detailed write-up on the recommendation:**.**UNDP has created a list of Revenue Focal Points that are responsible for the submission of donor contribution agreements. These nominees were appointed by the respective UNDP Offices/Units and were informed that all revenue communications will be addressed to them going forward. The list of revenue focal points serves to define responsibility at the operational level while the Annual Assertion Checklist defines the ultimate accountability for the submission of non-exchange revenue agreements.**Through this channel, UNDP has created awareness and monitored late submissions quarterly and informed offices of the results (examples attached). OFM with GSSU revenue has also created awareness by performing a revenue refresher training/webinar to Regions in September 2021. This was done in English, French and Spanish.*  |

**3. In paragraph 58, the Board recommended that UNDP consider to hold heads of offices accountable for not submitting documents relevant for non-exchange revenue recognition to the Global Shared Services Unit on time but confirmed related compliance during the annual assertion exercise.**

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| *Department(s) responsible: Regional Bureaux and BMS (OFM)* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q2 2022**Detailed write-up on the recommendation:**Heads of Offices will be held accountable for not submitting agreements on time to GSSU as part of the 2022 Annual Assertion/Attestation exercise. UNDP will include a clear reinforcing message stating that the Head of each respective UNDP Unit is accountable for all assertions attested to and will be held accountable in the event it is found to have made a false assertion. This will be included when the annual assertion exercise is kicked off and announced by the Director BMS.*  |

**4. In paragraph 74, the Board recommended that UNDP take into account the changes in eligible persons for the full period from 1 January to 31 December when making the necessary estimation for its decision on a roll-forward or a full validation of the benefit obligation for after-service health insurance.**

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| *Department(s) responsible: BMS (OFM)*  |
| *Status: Under Implementation**Priority: High*  |
| *Target date: Q4 2022**Detailed write-up on the recommendation:**For the 2021 financial statements, UNDP will undertake a full actuarial valuation and therefore there is no risk of undertaking a roll-forward method for the valuation of the defined benefit obligation for ASHI.*  |

**5. In paragraph 78, the Board recommended that UNDP ensure that disposal notes for vehicles include a transparent explanation that refers to the individual circumstances of the vehicle disposal to ensure that the disposal was the best option for UNDP.**

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| *Department(s) responsible: BMS (General Operations)* |
| *Priority: Medium**Status: Implemented**Detailed write-up on the recommendation:**UNDP has revised the PP&E Disposal policy to emphasize that 100,000km (62,000 miles) criteria is key element to review vehicles condition but is not a blank approval for vehicle disposal and that vehicle disposal case must provide clear reasoning for the vehicle disposal and these details must also be disclosed on the RAD Disposal form.**The change has been communicated through BMS Director weekly newsletter. GSSU Asset team and ACP (and CAPs through ACP) have also been inform about the requirement of full case disclosure in RAD form to prevent processing of incomplete cases.* |

**6. In paragraph 83, the Board recommended that UNDP assess measures to mitigate the risk of erroneous asset or expense recognition caused by using an incorrect catalogue code upon the initial purchase.**

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| *Department(s) responsible: BMS (General Operations, GSSU and Regional Bureaux)* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q2 2022**Detailed write-up on the recommendation:* *UNDP POPP provides clear guidance on assets capitalization criteria and ATLAS performs as required. Two catalogues are available to distinguish procurement of UNDP and NON-UNDP Assets.*  |

**7. In paragraph 89, the Board recommended that UNDP record revenue from exchange transactions in the period in which services were rendered and assess how the enterprise resource planning system could support this accounting approach to ensure an appropriate process, follow-up and complete recovery of revenue from exchange transactions.**

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| *Department(s) responsible: Regional Bureaux and BMS (OFM)* |
| *Status: Under implementation*  |
| *Priority: High*  |
| *Target date: Q2 2022**Detailed write-up on the recommendation:**UNDP identified revenue focal points in offices and sent out multiple reminders and guidance for the timely billing and recognition of revenue in the period in which services are rendered to increase awareness. UNDP also performed a webinar training to reinforce these principles and also for UNDP offices to maintain a standard process to follow-up on outstanding accounts. Additionally, UNDP has included a specific activity and guidance in its quarterly closure instructions. UNDP is also determining whether a more systematic approach can be used for billing of agency services on time through the new ERP.*  |

**8. In paragraph 108, the Board recommended that UNDP liaise with the Secretariat to assess the feasibility of a reimbursement process for UNDP resident representatives serving also temporarily as resident coordinators to recover costs.**

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| *Department(s) responsible: ExO/OHR* |
| *Status: Under implementation*  |
| *Priority: High*  |
| *Target date: Q2 2022**Detailed write-up on the recommendation:**UNDP is in the process of internally assessing the feasibility of reimbursement process for UNDP resident representatives. After internal consultations, the communication will be sent to the Secretariat.*  |

**9. In paragraph 118, the Board recommended that UNDP further automate preventive controls as to assigning staff functions to non-staff and include all minimum control functions that must be held by staff.**

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| *Department(s) responsible: BMS (ITM/OFM)*  |
| *Status: Implemented*  |
| *Priority: High* |
| *Target date: Q2 2022**Detail write up on the recommendation:* *Automated controls were implemented in ARGUS in Q4 2020, that prevent assignment of restricted functions to non-staff users. The change was communicated via email by the Deputy CFO on 23/Nov/2020. Offices were instructed to take corrective measures by the end of November,2020, after which any remaining rights were centrally revoked. Below is a list of the controls implemented through ARGUS:* |

**10. In paragraph 119, the Board recommended that UNDP review the cases of non-compliance and analyse the reason why country offices did not fully comply with the corporate internal control framework but confirmed compliance during the annual assertion exercise.**

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| *Department(s) responsible: BMS (OFM) & Regional Bureaus*  |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q3 2022**Detail write up on the recommendation:* *RBAP has implemented the recommendation as follows: created a* [*platform to digitize COs’ ICF*](https://intranet-apps.undp.org/UNDP.CO.PositionManagement/DoARequest) *to automate the segregation of functions, avoid conflicting roles, and assigning staff roles to non-staff members. The platform also allows to automate the review of the ICF against Argus.**Other bureaus – RBLAC, RBAS, RBEC, RBA have yet to implement the recommendation.*  |

**11. In paragraph 129, the Board recommended that UNDP streamline what detail and how country offices’ internal control procedures need to be documented and inform heads of office accordingly.**

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| *Department(s) responsible: BMS (OFM) and regional bureaus*  |
| *Status: Under implementation*  |
| *Priority: High*  |
| *Target date: Q1 2022**Detail write up on the recommendation:* *RBAP has implemented the recommendation as follows: RBAP’s digital ICF platform mentioned above generates the DOA as approved the Head of Office and its visible through a PowerBi dashboard for review. Other bureaus – RBLAC, RBAS, RBEC, RBA have yet to implement the recommendation.* |

**12. In paragraph 141, the Board recommended that UNDP remind heads of office to use the template for the delegation of authority that complies with the formal requirements of the respective policy.**

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| *Department(s) responsible: BMS/Office of Legal Services (OLS)* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q1 2022**Detail write up on the recommendation:* *Work is underway to revise the current Delegation of Authority Policy, including the associated templates.*  |

**13. In paragraph 142, the Board recommended that UNDP explore possibilities for integration of the currently paper-based delegation of authority process into its enterprise resource planning system.**

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| *Department(s) responsible: BMS (OLS) and BMS (ITM)*  |
| *Status: Under implementation*  |
| *Priority: High*  |
| *Target date: Q3 2022**Detail write up on the recommendation:* *Work is underway to revise the current Delegation of Authority Policy, including the associated templates. After which the possibility of ERP integration will be discussed.*  |

**14. In paragraph 148, the Board recommended that UNDP explore whether an automated control could be implemented in the enterprise resource planning system to prevent users from approving payments for themselves.**

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| *Department(s) responsible: BMS (OFM) and BMS (ITM)* |
| *Status: Implemented*  |
| *Priority: Medium*  |
| *Target date: Q2 2022**Detail write up on the recommendation:* *UNDP has put into place the following monitoring controls:*1. *Including a new KPI in the Integrated Finance Dashboard. Screenshot below shows that the CO score was ‘zero’ because there was an exception for ‘same voucher approver and vendor’ on a transaction.*
2. *Including exceptions in the monthly ARGUS exception reports package that is sent via email to CO senior managers and ARGUS focal points.*

*UNDP is continuing to explore putting into place a preventative control in the new Oracle Cloud ERP that is planned to be rolled out in 2022.* |

**15. In paragraph 166, the Board recommended that UNDP ensure that country offices record project-related risks for all of their projects and that risk entries are complete.**

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| *Department(s) responsible: Regional Bureaux* |
| *Status: Under implementation*  |
| *Priority: High* |
| *Target date: Q1 2022**Detail write up on the recommendation:* *RBAP reviews CO’s compliance on a monthly basis and the compliance is over 99%. Other bureaus (RBAS, RBA, RBEC, RBLAC) have not yet implemented this recommendation.*  |

**16. In paragraph 167, the Board recommended that UNDP ensure that directors of bureaux fulfil their responsibilities with regard to enterprise risk management ensuring that offices under their supervision keep their risk registers up to date.**

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| *Department(s) responsible: All Bureaux (Regional and Central Bureaux)* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q2 2022* *Detail write up on the recommendation:**The recommendation is under implementation, with Regional Bureaux working to ensure country Offices keep their risk register up to date.*  |

**17. In paragraph 189, the Board recommended that UNDP analyse possibilities to implement a threshold above which regional bureaux review micro assessments and assurance activities carried out for individual partners.**

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| *Department(s) responsible: BMS (OFM)* |
| *Status: Implemented*  |
| *Priority: High*  |
| *Target date: Q3 2021**Detailed write-up on the recommendation:**The regional bureau oversight requirement to review micro assessments and assurance activities carried out by UNDP offices have been incorporated in the HACT guidelines where regional bureaus are required to review documentation of significant issues and remedial action plan for Partners with expected cash transfers equalling to or exceeding than $1 million per annum. Standardized templates to document the significant issues and remedial action plans arising from micro assessment and assurance activities have been deployed. The update of the HACT guidelines have been communicated to regional bureaus and UNDP offices accordingly.* |

**18. In paragraph 190, the Board recommended that UNDP include documentation of HACT implementation in the new cloud-based enterprise resource planning system and that UNDP include functional controls within the system to ensure compliance with HACT policies.**

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| *Department(s) responsible: BMS (OFM)* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q3 2022**Detailed write-up on the recommendation:**The integration of HACT activities into Quantum is still in the pipeline but it is not expected to be part of Quantum package during go-live date. Further discussion on the manner to digitalize and integrate the HACT activities into Quantum or have seamless integration with Quantum is still being explored with the Quantum implementation project team.* |

**19. In paragraph 205, the Board recommended that UNDP enhance the monitoring of annual leave taken and annual leave balances of its staff to ensure that staff uses annual leave for necessary recreation as well as to prevent that annual leave expires.**

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| *Department(s) responsible: BMS (GSSU/OHR)* |
| *Status: Under implementation* |
| *Priority: High*  |
| *Target date: Q3 2022**Detailed write-up on the recommendation: During COVID the leave balances increase due to travel and covid related restrictions worldwide. In order to address this, UNDP sent a reminder sent to all personnel by BMS Director, and dashboard with leave balances of teams created for, and communicated to, managers.*  |

**20. In paragraph 206, the Board recommended that UNDP strengthen awareness of all supervising managers to ensure that staff plan in advance a minimum of contiguous annual leave.**

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| *Department(s) responsible: All Bureaux (Regional and Central Bureaux).* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q3 2022**Detailed write-up on the recommendations: During COVID the leave balances increase due to travel and covid related restrictions worldwide. In order to address this, UNDP sent a reminder sent to all personnel by BMS Director, and dashboard with leave balances of teams created for, and communicated to, managers.* |

**21. In paragraph 207, the Board recommended that UNDP develop an overall strategy to reduce high annual leave balances to an appropriate level in a foreseeable period.**

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| *Department(s) responsible: BMS (OHR)*  |
| *Status: Under implementation*  |
| *Priority: High* |
| *Target date: Q1 2022**Detailed write up on the recommendation: UNDP, together with other UN organisations, are exploring the possibility of mandating a certain number of annual leave days to be taken per year, as well as linking a minimum number of annual leave days to requests for telecommuting outside the duty station. A survey of UN organisations on these issues is underway.* |

**22. In paragraph 220, the Board recommended that UNDP review the regulation and the home leave process to clearly determine the obligations by the entitled staff, to implement an effective reminder with deadlines and consequences, and to determine the recovery process.**

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| *Department(s) responsible: BMS (GSSU) and BMS (OHR)* |
| *Status: Under implementation* |
| *Priority: High*  |
| *Target date: Q1 2022**Detail write up on the recommendation: GSSU/OHR is working on an update to the Home Leave policy procedures which will be in place by Q1 2022.* |

**23. In paragraph 221, the Board recommended that UNDP implement effective and regular controls of home leave travel to ensure that staff members fully comply with the applicable policy and procedures.**

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| *Department(s) responsible: BMS (GSSU)* |
| *Status: Under implementation* |
| *Priority: Medium*  |
| *Target date: Q1 2022**Detail write up on the recommendation: Data quality tool introduced to monitor that staff members are in compliance with the policy. The tool will be fully implemented by Q1 2022. The home leave policy was updated on the 5th of November to permanently increase the ceiling of home leave from 40 to 48 and to clarify that the 7-day minimum stay in home country include both the arrival and departure dates.* |

**24. In paragraph 227, the Board recommended that UNDP review and adjust the current home leave policy to ensure that the required length of stay, excluding travel time, is clearly defined.**

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| *Department(s) responsible: BMS (OHR)* |
| *Status: Implemented*  |
| *Priority: Medium*  |
| *Target date: Q4 2021**Detailed write up on the recommendation: Updated policy has been approved and being uploaded to the UNDP Programme and Operations Policies and Procedures repository.*  |

**25. In paragraph 236, the Board recommended that UNDP regularly monitor all advance lump-sum payments granted for home leave to avoid overpayments for longer periods.**

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| *Department(s) responsible: BMS (GSSU)* |
| *Status: Under implementation* |
| *Priority: Medium*  |
| *Target date: Q1 2022**Detail write up on the recommendation:* *Data quality tool is introduced to monitor that staff members are in compliance with the policy. If staff members are not in compliance the lump sum will be recovered. This will be fully implemented by Q1 2022.* |

**26. In paragraph 237, the Board recommended that UNDP ensure that the reimbursement of the lump sum paid in advance is checked whenever a home leave travel is cancelled or postponed by the staff members.**

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| *Department(s) responsible: BMS (GSSU)* |
| *Status: Under implementation* |
| *Priority: Medium*  |
| *Target date: Q1 2022**Detail write up on the recommendation:* *Internal procedure introduced to check the lump sum when a travel is cancelled or postponed. This will be fully implemented by Q1 2022* |

**27. In paragraph 252, the Board recommended that UNDP further refine the criteria to grant advance salary payments for emergency situations and that UNDP document the applicable reasons in all cases.**

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| *Department(s) responsible: BMS (GSSU)* |
| *Status: Under implementation*  |
| *Priority: Medium* *Target date: Q1 2022**Detail write up on the recommendation:* *UNDP has begun the process of analysis and examining how and what elements of the policy should change.*  |

**28. In paragraph 253, the Board recommended that UNDP document that the evidence of unsuccessful emergency financing from local lending institutions or the United Nations Federal Credit Union was provided in all applications for salary advances.**

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| *Department(s) responsible: BMS (OFM and OHR)* |
| *Status: Under implementation*  |
| *Priority: High*  |
| *Target date: Q1 2022**Detail write up on the recommendation:* *UNDP has begun the process of analysis and examining how and what elements of the policy should change.* |

**29. In paragraph 254, the Board recommended that UNDP enhance compliance with the policy regarding the frequency of salary advances for emergencies or special conditions.**

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| *Department(s) responsible: BMS (OFM and OHR)* |
| *Status: Under implementation* |
| *Priority: High**Target date: Q1 2022* *Detail write up on the recommendation:* *UNDP has begun the process of analysis and examining how and what elements of the policy should change.* |

**30. In paragraph 273, the Board recommended that UNDP continue to remind staff that only duly filled and current vendor forms are provided in the vendor creation process.**

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| *Department(s) responsible: BMS (GSSU) and BMS (Procurement Office)*  |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q1 2022**Detail write up on the recommendation:* *GSSU continues to return incomplete vendor forms for COs to follow up with vendors as a matter of regular process. It is documented in the SOP. Furthermore, supplementary training is being conducted in Q4 for those COs with high rejection rates. General reminders are also sent to all COs from the Global Process Owner.* |

**31. In paragraph 280, the Board recommended that UNDP enhance its efforts to regularly review its vendor databases to exclude ineligible vendors debarred by UNDP itself.**

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| *Department(s) responsible: BMS (PO)*  |
| *Status: Under implementation*  |
| *Priority: High* |
| *Target date: Q4 2021**Detail write up on the recommendation: UNDP takes this recommendation seriously and the Procurement team are working to ensure this recommendation is implemented so that there is no inclusion of ineligible vendors.* |

**32. In paragraph 290, the Board recommended that UNDP explore possibilities for robust data input controls and regular data maintenance mechanisms in the new supplier portal that ensure accurate, complete and reliable vendor master data.**

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| *Department(s) responsible: BMS (PO)* |
| *Status: Under implementation*  |
| *Priority: High*  |
| *Target date: Q1 2022**Detail write up on the recommendations: UNDP is taking this recommendation into consideration in the design of the new Oracle Cloud ERP. Controls are embedded across the platform, including vendor self-registration with related train stops, approvals and verification of "spend authorised" vendors.* |

**33. In paragraph 308, the Board recommended that UNDP strengthen procurement planning for all projects in the country office in Iraq and consolidate it in the corporate procurement management platform.**

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| *Department(s) responsible: RBAS*  |
| *Status:Under implementation*  |
| *Priority: High* |
| *Target date: Q2 2022**Detail write up on the recommendations:**Iraq Country Office is one (1) of the six (6) pilot offices in UNDP to test and implement the new ERP system which is expected to be launched within Q1 of 2022. The new ERP would contain its own planning function which the CO will take advantage of.  Until this time, CO will still manually prepare its procurement plans and eventually consolidate it in the new ERP once ready. The following is the rationale for this approach: since Quantum will be introduced soon, it will be a waste of time and efforts for COs to use PROMPT, the current corporate procurement planning tool, only for a few months until Quantum kicks in.* |

**34. In paragraph 309, the Board recommended that the country office in Iraq monitor procurement requests to identify opportunities for consolidation.**

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| *Department(s) responsible: RBAS* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q2 2022****Detail write up on the recommendation Based on the recommendation, the consolidation of the procurement requests have already been started based on two aspects, namely (i) similarity of the goods/works/services and (ii) geographical locations.***  |

**35. In paragraph 319, the Board recommended that the country office in Iraq expedite the evaluation process in order to finalize the contracts within the stipulated bid validity periods and monitor expiry of quotations received.**

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| *Department(s) responsible: RBAS* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q2 2022**Detail write up on the recommendation: Evaluation processes will be expedited to the extent possible.  The SC procurement unit is looking into common bottlenecks and will propose measures to reduce the timelines.  For example, procurement unit is preparing to launch and Pre-qualification exercise to identify qualified firms in different tiers, which will eventually reduce evaluation periods.  In addition to this, the following will also help alleviate the evaluation timelines:  clarifications with bidders are to be streamlined by enhancing tender documents, increase workforce of engineers/Procurement Staff to ensure sufficient resources and expertise are available for evaluations as well as completion of procurement process in time and further ensure better documentation filing system to avoid delays in locating files.* |

**36. In paragraph 320, the Board recommended that the country office in Iraq adjust the length of the bid validity period on the complexity of civil works.**

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| *Department(s) responsible: RBAS* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q2 2022**Detail write up on the recommendation: The bid validity period indicated in tender documents is usually 120 days for the CO’s tenders.  While usually this is sufficient time to complete the process, the CO will consider increasing this to 150 days for very complex cases.  With the plans to improve the timelines of evaluation as reflected in recommendation #35 above, increase of bid validity period may not always be required.* |

**37. In paragraph 333, the Board recommended that UNDP amend the construction works guidance note to clarify that the advantages and disadvantages of an obligatory participation in a site visit must be weighed against the potential risk of collusion.**

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| *Department(s) responsible: BMS (Procurement Office)* |
| *Status: Implemented* |
| *Priority: Medium*  |
| *Target date: Q2 2022**Detail write up on the recommendation: Clauses 44-45 of the Construction Guidance Note have been updated.. Pre-bid conferences/site visits are mandatory only in the instances where, due to situations beyond UNDP’s control, the information provided in the solicitation document are not clear enough to enable the bidders to fully understand the scope of works, or it has been determined that the quality of bids would significantly improve. When a pre-bid conference and/or site visit is deemed mandatory procedures should be established to reduce the risk of collusion among the bidders or between UNDP’s personnel and the bidders.*  |

**38. In paragraph 334, the Board recommended that UNDP avoid publishing contact details from staff members and consultants in advertisements and solicitation documents.**

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| *Department(s) responsible: BMS (Procurement Office) and BMS (ITM)* |
| *Status: Implemented* |
| *Priority: Medium*  |
| *Target date: Q2 2022**Detail write up on the recommendation: UNDP has introduced the use of procurement team's email addresses instead of individual email addresses of staff, in the system generated solicitation templates in the new ERP.* |

**39. In paragraph 340, the Board recommended that the country office in Iraq sign a certificate of substantial completion when the whole works have satisfactorily been completed and avoid any time gaps between the substantial completion and the actual handing over to the end user.**

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| *Department(s) responsible: RBAS* |
| *Status: Under implementation*  |
| *Priority: Medium* *Target date: Q2 2022**Detail write up on the recommendation: Such certificate is issued upon substantial completion of the works.  Programme/project staff will work closely with end-user, and Contractor (when there are issues which need to be resolved) to avoid any unnecessary delay in handing over to end user to ensure gaps are minimized to the extent possible.* |

**40. In paragraph 355, the Board recommended that UNDP incorporate the relocation of data to the cloud and the associated changes for backups and disaster recovery more clearly in the “ICT Disaster Recovery Standards for UNDP Offices” guideline.**

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| *Department(s) responsible: BMS (ITM)* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q1 2022**Detail write up on the recommendation: The ICT disaster recovery standards are currently being updated.*  |

**41. In paragraph 356, the Board recommended that UNDP encourage and guide the country offices to revise the disaster recovery plans and business continuity plans and to adapt these to the changes in order to reflect the current backup procedure and to resume business operations in case of no connection to the cloud.**

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| *Department(s) responsible: BMS (ITM)* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q1 2022**Detail write up on the recommendation:* *Quarterly emails are sent to RBx and HQ units to request them to update and test their BCP plans annually as required. A Business Continuity Management Platform is available to monitor office compliance, has library were trainings, guidance notes and templates are made available. Templates are available in English, French and Spanish.*  |

**42. In paragraph 369, the Board recommended that UNDP include the mandatory use of long-term agreements and mandatory specifications for purchases in the “UNDP Standards for IT Infrastructure and Services” guideline.**

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| *Department(s) responsible: BMS (ITM)* |
| *Status:* *Under implementation* |
| *Priority: High*  |
| *Target date: Q1 2022**Detail write up on the recommendation:* *IT standards have been reviewed and are more precise. One LTA (with HP) now includes these stricter standards.* *Still ongoing: 2 other LTAs will be negotiated to allow a good coverage that make them accessible in any Country Office and allow UNDP to make these standards mandatory (except of course in some crisis countries where they will be “strongly recommended” to adapt to local situations).*  |

**43. In paragraph 374, the Board recommended that “UNDP Standards for IT Infrastructure and services” contain mandatory wiping procedures in order to force the standardization process.**

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| *Department(s) responsible: BMS (ITM)* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q1 2022**Detail write up on the recommendation: The ICT standards are currently being updated.* |

**Report of the Board for the year ended 31 December 2018**

**44. In paragraph 49, the Board recommended that** **UNDP ensure that country offices provide on-the-job training so that personnel have the sustainable awareness required to accurately record exchange transactions in accordance with UNDP policies and instructions**

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| *Department(s) responsible: BMS (OFM) and Regional Bureaux* |  |
| *Status: Under implementation*  |  |
| *Priority: Medium* |  |
| *Target date: Q4 2021**Detail write up on the recommendation: The Board considered this recommendation to be not implemented due to weaknesses identified in this area during the 2020 audit. OFM is looking to design a more targeted webinar for staff in the field responsible for the exchange revenue recording so they can be more acquainted with the requirements and procedures. Ultimately, to substantially reduce the risk, transactions need to be sourced in the new ERP from the outset and discussions are ongoing on this matter.* |  |

**45. In paragraph 85, the Board recommended that UNDP assess whether and what internal financial control procedures could be introduced by UNDP to enhance data quality and limit risks of errors by means of having standardized control procedures and appropriate documentation to evidence that control procedures have been performed.**

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| *Department(s) responsible: BMS (OFM) and (GO) and Regional Bureaux* |
| *Status: Implementation*  |
| *Priority: Medium*  |
| *Target date: Q4 2021**Detail write up on the recommendation: UNDP has introduced a clustered Compliance and Quality Assurance Unit which would address the issue of standardized control procedures in future periods.* |

**46. In paragraph 129, the Board recommended that UNDP strengthen oversight and monitoring functions for the harmonized approach to cash transfers framework.**

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| *Department(s) responsible: Regional Bureaux* |
| *Status: Under implementation*  |
| *Priority: Medium* |
| *Target date: Q4 2021**Detail write up on the recommendation: UNDP has engaged a consultant to perform detailed reviews of compliance by country offices with the harmonized approach to cash transfers framework and this work is ongoing*.  |

**Report of the Board for the year ended 31 December 2019**

**47. In paragraph 77, the Board recommended that UNDP enhance awareness of country offices and other units on how to conduct fraud risk assessments in an integrated manner, for example by presenting good practices at regional or annual retreats of its managers**

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| *Department(s) responsible:* *Directorate, BMS Office of Financial Management and Central and Regional Bureaux* |
| *Status: Implemented*  |
| *Priority: Medium* |
| *Target date: Q4 2021**Detail write up on the recommendation:* *UNDP has developed guidance documents to be used and will deliver training sessions in the first week of December to further raise awareness of country offices on how to conduct fraud risk assessments.* *The following guidance documents have been issued:** *2021 IWP Risk Register guidance*
* *Fraud Risk Assessment Guidance*
* *LTAs to conduct risk assessment for high-risk frauds*

*UNDP continues to implement the Anti-Fraud Risk Action plan with activities focusing on capacity building, training, and awareness.* |
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**48. In paragraph 99, the Board recommended that UNDP continue to implement its Fraud Risk Management Action plan and provide regular updates on the status to UNDP’s Risk Committee which should be documented in the meeting minutes**

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| *Department(s) responsible: Directorate*  |
| *Status: High* |
| *Priority: Implemented*  |
| *Target date: Q4 2021**Detail write up on the recommendation:* *UNDP continues to provide regular updates to the Risk Committee on the status of the Fraud Risk Management Action plan.* *The following has been done:** *The Anti-Fraud Strategy and its associated Anti-Fraud Risk action plan were approved by the OPG in January 2021.*
* *Implementation of the action plan has been underway with regular updates on status being sent out to Regional Bureaux and to the OPG.*
* *The Risk Committee has been regularly updated on the Anti-Fraud Risk Action plan. (July 2020, December 2020, September 2021)*
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**49. In paragraph 101, the Board recommended that UNDP enhance awareness of country offices and other units on how to document fraud risk treatment actions in the corporate risk management tools available, for example by presenting good practices at regional or annual retreats of its managers.**

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| *Department(s) responsible: Directorate, Regional and Central Bureaux* |
| *Status: Implemented*  |
| *Priority: Medium* |
| *Target date: Q4 2021**Detail write up on the recommendation:* *UNDP has developed guidance documents to be used and will deliver training sessions in the first week of December to further raise awareness of country offices on how to conduct fraud risk assessments.* *The following guidance documents have been issued:** *2021 IWP Risk Register guidance*
* *Fraud Risk Assessment Guidance*
* *LTAs to conduct risk assessment for high-risk frauds*

*UNDP continues to implement the Anti- Fraud Risk Action plan with activities focusing on capacity building, training, and awareness.* |

**50. In paragraph 115, the Board recommended that UNDP further enhance its efforts and continue to raise fraud awareness internally.**

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| *Department(s) responsible:* *Bureau for Management Services, Directorate, Office of Financial Management, and Central and Regional bureaux* |
| *Status: Implemented*  |
| *Priority: Medium* |
| *Target date: Q4 2021**Detail write up up on the recommendation:* *The following has been implemented by BMS:** *2021 IWP Risk Register guidance*
* *Fraud Risk Assessment Guidance*
* *LTAs to conduct risk assessment for high-risk frauds*
* *Anti-Fraud Risk Action plan with activities focusing on capacity building, training, awareness*
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**51. In paragraph 124, the Board recommended that UNDP further enhance its continuous efforts to raise fraud awareness with external partners.**

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| *Department(s) responsible:* *BMS Procurement Services Unit and Bureau for External Relations and Advocacy* |
| *Status: Implemented*  |
| *Priority: Medium*  |
| *Target date: Q4 2021**Detail write up on the recommendation: The public facing internet sites of all COs have all been linked to the UNDP Policy against fraud and corrupt practices. Here is the link to the Afghanistan CO as an example: https://www.af.undp.org/content/afghanistan/en/home/procurement.html* |

52. In paragraph 136, the **Board reiterated its recommendation that UNDP on the basis of the above analysis further refine its internal control framework and further recommends that UNDP streamline its internal control framework documentation in the operational guide to strengthen its implementation**

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| *Department(s) responsible: BMS (OFM)*  |
| *Status: Under implementation*  |
| *Priority: High*  |
| *Target date: Q4 2022**Detail write up on the recommendation: The Internal Control Framework has been updated to incorporate the issues noted and further action is being conducted to strengthen the implementation of the ICF. OFM is awaiting guidance on delegation of authority for position creations to Regional Bureau Directors to finalize for POPP.* |

**53. In paragraph 148, the Board recommended that The Board recommends that UNDP assess applying good practices such as rotation of tasks amongst personnel in contexts where a higher risk of fraudulent acts had been identified.**

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| *Department(s) responsible: BMS Procurement Services Unit, Office of Human Resources and Global Shared Services Unit* |
| *Status: Under implementation* |
| *Priority: High* |
| *Target date: Q3 2022**Detail write up on the recommendation: In terms of rotation of tasks, the mobility policy was launched on 1 January 2021 and is being phased-in over a transition period of 2 years. The policy establishes the vast majority of IP positions are mobile and classified as either Rotational or Non-rotational. BMS/OHR has started the process of designation of Rotational and Non-rotational status to all positions. Currently Resident Representative and Deputy Resident Representative positions are designated as rotational and managed through a corporate centrally managed Annual Rotation Exercise (ARE). The ARE is administered by BMS/OHR who also continuously monitor the vacancy projections and completion of tours of duty, with a view to ensuring effective succession management of RR and DRR roles. Global Shared Services Unit Finance unit has already started offering staff the opportunity to rotate within Global Shared Services Unit units for capacity building. This process will be systemized to ensure that staff has a maximum time spent in a position. Thus, reducing the risk of fraud while allowing staff to have an end-to-end view of all Finance processes. A rotation guideline has been developed and with this, the recommendation should be closed by end of Q3 2022.* |
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**54. In paragraph 154, the Board recommended that UNDP enhance awareness of the importance to fully comply with requirements in place to physically verify the existence and completeness of vehicles in country offices where matters of non-compliance were identified.**

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| *Department(s) responsible: General Operations and Regional Bureaus* |
| *Status: Under implementation*  |
| *Priority: High* |
| *Target date: Q4 2021**Detail write up on the recommendation: Work in progress, estimated completion date is 30 December 2021. In order to further enhance the awareness of country offices and respective RBXs in terms of the importance completeness and correctness of verification of vehicles in the county offices, of UNDP has launched a special vehicle review exercise to complement the 2021 Mid-year PP&E certification. Every office that has vehicles, was requested to review completeness of their vehicle records and match such with ATLAS system. UNDP has provided guidance to country offices on physical verification matters which the Board has noted. UNDP will further enhance awareness of the importance to fully comply with requirements in place to physically verify the existence and completeness of vehicles in country offices.* |

**55. In paragraph 159, the Board recommended that UNDP establish a detective control at Global Shared Services Unit level to ensure that information entered by country offices in the enterprise resource planning system is correct and accurate.**

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| *Department(s) responsible: BMS GSSU* |
| *Status: Under implementation*  |
| *Priority: Medium*  |
| *Target date: Q3 2022**Detail write up on the recommendation: As part of the clustering implementation of human resources services, the human resources administration of local personnel is expected to be completely centralised in the Global Shared Services Unit. This will prevent country offices to make any data entry in Atlas and from that moment onwards the Global Shared Services Unit will be responsible for setting up a proper verification process. The standard operating procedures that will be implemented as part of the rollout of the local benefits and entitlements services will include additional verification following a similar approach to what is currently being done for international staff by the Global Shared Services Unit Copenhagen. The centralization of human resources administration for local personnel will continue until Q3 2022*. |

**56. In paragraph 175, the Board recommended that UNDP periodically inform all business units on new suspensions or entities and individuals sanctioned at the recommendation of the UNDP vendor review committee.**

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| *Department(s) responsible: BMS (Procurement Office)* |
| *Status: Implementation*  |
| *Priority: Medium*  |
| *Target date: Q2 2022**Detail write up on the recommendation: In accordance with this recommendation, when a vendor is sanctioned by UNDP, a copy of that decision is shared with the concerned Country Office, as well as OAI and the Legal Office. In addition, UNDP’s ineligibility list and that of the UNGM are then updated accordingly. Finally, staff are reminded on a quarterly basis of UNDP’s ineligibility list and the need to check it.*  |

**57. In paragraph 180, the Board recommended that The Board recommends that UNDP expedite the clearing of the backlog of vendor cases to be reviewed by the vendor review committee.**

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| *Department(s) responsible: BMS (Procurement Office)* |
| *Status: Implementation*  |
| *Priority: Medium*  |
| *Target date: Q2 2022**Detail write up on the recommendation: UNDP continues to clear the backlog of cases, the VRC has increased its closed cases to 83% since 2014. The Vendor Review Committee has put in place specific measures to address the backlog of cases, including prioritizing the review of long outstanding cases and cases where there may be a financial loss. The VRC has started to focus on recent cases to ensure that the backlog does not increase again.*  |