

11 January 2023

Annex 1 : Updated status of the implementation of the audit recommendations FS 2021

Recommendations	Lead Division/Branch/team/Group	Target date/Status
<b>Report of the Board of Auditors for the year ended 31 December 2021 (A/77/5/Add.8)</b>		
1. In paragraph 26, the Board recommends that UNFPA strengthen its planning, monitoring and reporting procedures on myResults for all business units, in order to have a process that gives an accurate overview and demonstrates accountability of the indicator target	Policy and Strategy Division	Implemented being reviewed by BoA
2. In paragraph 27, the Board recommends that UNFPA regional offices implement effective and timely monitoring procedures, in order to provide clearance of the regional office approval after the quality assurance review.	Policy and Strategy Division	Implemented being reviewed by BoA
3. In paragraph 38, the Board recommends that the UNFPA Democratic Republic of the Congo Country Office and the Sub-Regional Office for the Caribbean strengthen their procedures regarding the uploading of output indicators on myResults in accordance with what is established in the sub-regional programme document, in order to have an objective process which allows tracking of results.	The Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
	Sub-Regional Office for the Caribbean	Implemented being reviewed by BoA
4. In paragraph 47, the Board recommends that UNFPA develop the recording and easy access to the background information that supports the estimations made to determine vacancy rates, in order to ensure an effective and efficient use of the budgeted resources for personnel cost and to ensure proper staffing for the fulfilment of the planned programmes and activities.	Division for Human Resources & Management Services	Implemented being reviewed by BoA

<p>5. In paragraph 56, the Board recommends that UNFPA keep close monitoring of the recruitment time and take proper measures in a workforce plan to ensure that it gets closer to the target defined by the Fund in the strategic information system.</p>	<p>Division for Human Resources</p>	<p>In Progress Q1- 2023</p>
<p>6. In paragraph 65, the Board recommends that the UNFPA Colombia Country Office and Sub-Regional Office for the Caribbean strengthen their internal control procedures to ensure and plan that all staff members complete the mandatory learning curriculum within the three-month deadline after joining the organization.</p>	<p>Colombia Country Office</p>	<p>Implemented being reviewed by BoA</p>
	<p>Sub-Regional Office for the Caribbean</p>	<p>Implemented being reviewed by BoA</p>
<p>7. In paragraph 66, the Board recommends that UNFPA redesign the control and enhance the oversight related to the mandatory courses, particularly with the migrated data, in order to ensure that the Taleo system is updated with accurate, reliable and available information.</p>	<p>Division for Human Resources</p>	<p>Implemented being reviewed by BoA</p>
<p>8. In paragraph 77, the Board recommends that UNFPA update the assurance activities plan in a timely and accurate manner, using the information of the implementing partners risk rating in the implementing partner assurance system.</p>	<p>Division for Management Services</p>	<p>Implemented being reviewed by BoA</p>
<p>9. In paragraph 78, the Board recommends that UNFPA strengthen the assurance activities plan and put in place preventive controls in its formulation process in the implementing partners assessment.</p>	<p>Division for Management Services</p>	<p>Implemented being reviewed by BoA</p>
<p>10. In paragraph 90, the Board recommends that the UNFPA country offices in Lebanon and in the Democratic Republic of the Congo ensure that the implementing partner agreements and their amendments are approved prior to carrying out the workplan and continuing with the transfer of cash and delivery of goods.</p>	<p>Lebanon Country Office</p>	<p>Implemented being reviewed by BoA</p>
	<p>Democratic Republic of the Congo Country Office</p>	<p>Implemented being reviewed by BoA</p>

11. In paragraph 91, the Board recommends that UNFPA country offices in Lebanon and in the Democratic Republic of the Congo strengthen the periodic monitoring of implementing partner agreements and keep them updated and accurate in the partner information management system.	Lebanon Country Office	Implemented being reviewed by BoA
	Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
12. In paragraph 102, the Board recommends that UNFPA Lebanon Country Office, the Democratic Republic of the Congo Country Office and the Sub-Regional Office for the Caribbean strengthen the monitoring process for the implementation progress of the workplan activities in order to conduct reviews of the workplan progress report in a more timely and accurate manner.	Lebanon Country Office	Implemented being reviewed by BoA
	Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
	Sub-Regional Office for the Caribbean	Implemented being reviewed by BoA
13. In paragraph 103, the Board recommends that UNFPA Lebanon Country Office and the Democratic Republic of the Congo Country Office ensure that reviews are carried out in a timely manner by the Programme Officer before the approval of the workplan progress report and the respective funding authorization and certificate of expenditure form in order to safeguard the resources used by the implementing partner.	Lebanon Country Office	Implemented being reviewed by BoA
	Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
14. In paragraph 114, the Board recommends that the UNFPA Democratic Republic of the Congo Country Office strengthen the purchase orders registering process in order to carry out the received stage of the services or goods after the purchase order is issued, ensuring that the process is recorded on time and under budget-checked criterion.	The Democratic Republic of the Congo Country Office	Implemented (Partial) being reviewed by BoA
15. In paragraph 123, Board recommends that the UNFPA Colombia Country Office ensure that all transparency standards are used for the local procurement processes in	Colombia Country Office	In Progress Q1- 2023

an efficient and timely manner, in order to guarantee that all information is clearly defined and made known to all stakeholders.		
16. In paragraph 124, the Board recommends that the UNFPA Colombia Country Office and the Sub-Regional Office for the Caribbean strengthen the local procurement process so that the purchase order is raised in Atlas before a contract for professional services is issued to the suppliers, in order to ensure that the procurement process is completed under budget-checked criterion.	Colombia Country office	In Progress Q1- 2023
	Sub-Regional Office for the Caribbean	Implemented being reviewed by BoA
17. In paragraph 141, the Board recommends that the UNFPA country offices in Lebanon, the Democratic Republic of the Congo and Colombia and the Sub-Regional Office for the Caribbean enhance the accurate and timely recording and updating of the shipment tracker when the products are received, and the inspection process is performed and finalized.	Lebanon Country Office	Implemented being reviewed by BoA
	Colombia Country Office	Implemented being reviewed by BoA
	Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
	Sub-Regional Office for the Caribbean	Implemented being reviewed by BoA
18. In paragraph 142, the Board recommends that the UNFPA country offices in Lebanon, the Democratic Republic of the Congo and Colombia and the Sub-Regional Office for the Caribbean ensure the preparation of the handover form and the recording of the deliveries to recipient when the control of goods has been transferred.	Lebanon Country Office	Implemented being reviewed by BoA
	Colombia Country Office	In Progress Q1- 2023
	Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA

	Sub-Regional Office for the Caribbean	Implemented being reviewed by BoA
19. In paragraph 155, the Board recommends that UNFPA country offices in Lebanon and Colombia enhance the actions to manage and upload the distribution plan in the global programming system, keep the process flowing with their respective supporting documentation, the delivery of supplies once the workplan are signed and the inclusion of the distribution plan as a supplemental document.	Lebanon Country Office	Implemented being reviewed by BoA
	Colombia Country Office	In Progress Q1- 2023
20. In paragraph 156, the Board recommends that UNFPA country offices in the Democratic Republic of the Congo and Colombia strengthen the preparation and review of the distribution plan, in order to carry out a process aligned with the workplan or another appropriate programme document.	Colombia Country Office	In Progress Q1- 2023
	Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
21. In paragraph 157, the Board recommends that UNFPA country offices in Lebanon and Colombia ensure that the delivery of the goods to implementing partners be linked with the distribution plan.	Lebanon Country Office	Implemented being reviewed by BoA
	Colombia Country Office	In Progress Q1- 2023
22. In paragraph 158, the Board recommends that the UNFPA Democratic Republic of the Congo Country Office implement a monitoring process, which includes the review and approval of distribution plans in the global programming system and oversee their execution in order to keep the process flowing with their respective supporting documentation, the delivery of supplies once the workplans are signed and the inclusion of the distribution plan as a supplemental document.	The Democratic Republic of the Congo Country Office	In Progress Q1- 2023
23. In paragraph 164, the Board recommends that UNFPA country offices in Lebanon and Colombia work closely with headquarters to standardize the information contained in the distribution plan with the specifications necessary established in the policy.	Lebanon Country Office	Implemented being reviewed by BoA

	Colombia Country Office	In Progress Q1- 2023
24. In paragraph 165, the Board recommends that the UNFPA Democratic Republic of the Congo Country Office incorporate the documents related to the delivery of supplies (distribution plan, handover of programme supplies, and the inventory issuance report) with the same item identification registered to ensure traceability of every supply delivered.	The Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
25. In paragraph 175, the Board recommends that the UNFPA country offices in the Democratic Republic of the Congo and Colombia strengthen the proper process for preparing handover forms according to the nature of the transaction and oversee the accomplishment of the delivery of goods through either delivery slips, programme supplies distribution agreements and distribution lists.	Colombia Country Office	In Progress Q1- 2023
	Democratic Republic of the Congo Country Office	In Progress Q1- 2023
26. In paragraph 176, the Board recommends that UNFPA Colombia Country Office work closely with headquarters in order to incorporate the categorization of the type of delivery document (programme supplies distribution agreements, direct distribution and delivery slips) into the new enterprise resource planning system.	Colombia Country Office	ERP Phase II- dependent Q1-2024
27. In paragraph 186, the Board recommends that UNFPA Democratic Republic of the Congo Country Office strengthen the preparation and review of the different reports involved in the last mile assurance process components.	The Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
28. In paragraph 187, the Board recommends that the UNFPA Democratic Republic of the Congo Country Office prepare a workplan involving the accomplishment of the different reports established in every component of the last mile assurance process.	The Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
29. In paragraph 188, the Board recommends that the UNFPA Democratic Republic of the Congo Country Office work closely with headquarters in order to improve the monitoring stage with the aim to identify deficiencies in the five components and strengthen the implementation of the last mile assurance policy.	The Democratic Republic of the Congo Country Office	Implemented being reviewed by BoA
30. In paragraph 196, the Board recommends that UNFPA refine its policies and procedures and review its contribution agreements in order to establish an enhanced basis for decision-making on the recognition of non-exchange transactions in line with IPSAS 23.	Division for Management Services	In Progress Q1- 2023
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31. In paragraph 41, the Board recommends that UNFPA update the implementing partners' risk ratings in the implementing partner assurance system in a timely and accurate manner, in order to have precise planned assurance activities and overcome the limitations of the implementing partner assurance system.	Division for Management Services	Implemented being reviewed by BoA
32. In paragraph 42, furthermore, the Board recommends that UNFPA incorporate automatic controls into the new enterprise resource planning system, with the aim of determining the implementing partners subject to mandatory assurance activities in a timely and accurate manner.	Division for Management Services	ERP Phase II-dependent Q1-2024
33. In paragraph 88, the Board recommends that UNFPA improve its supply monitoring process at the regional and country governance levels, with the purpose of detecting business units that require support for maintaining timely and accurate information about the entity's supplies and the delivery of inventory to implementing partners	Supply Chain Management Unit	ERP Phase II-dependent Q1-2024
34. In paragraph 89, in addition, the Board recommends that UNFPA incorporate preventive controls related to inventory information into the new enterprise resource planning system, in order to provide early alerts at each stage of the supply process.	Supply Chain Management Unit	ERP Phase II-dependent Q1-2024
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35. In paragraph 76, the Board recommended that UNFPA and its Mozambique and Myanmar country offices update inventory transactions in a timely manner and accurately record them, in order to avoid inaccurate financial reporting for management decision-making.	Mozambique country office	Implemented being reviewed by BoA
36. In paragraph 165, the Board recommended that the UNFPA country offices in Ethiopia, Mozambique and Myanmar incorporate into the information system strengthened tools related to the travel management process, in order to increase the effectiveness and efficiency of that process.	Division for Management Services	In Progress Linked to the launching module to COs  Q1-2023