United Nations A/80/353/Add.1

General Assembly

Distr.: General
22 September 2025

Original: English

Eightieth session
Agenda item 133
Financial reports and audited financial statements, and reports of the Board of Auditors

Implementation of the recommendations of the Board of Auditors contained in its reports on the United Nations funds and programmes for the year ended 31 December 2024

Report of the Secretary-General

Summary

The present report is submitted in accordance with resolution 48/216 B, in which the General Assembly requested the executive heads of the United Nations funds and programmes to report to the Assembly, at the same time as the recommendations of the Board of Auditors were submitted to the Assembly, on measures taken or to be taken to implement those recommendations.

The Secretary-General has the honour to transmit to the General Assembly the responses of the executive heads of the funds and programmes, namely the International Trade Centre, the United Nations University, the United Nations Development Programme, the United Nations Capital Development Fund, the United Nations Children's Fund, the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Institute for Training and Research, the voluntary funds administered by the United Nations High Commissioner for Refugees, the Fund of the United Nations Environment Programme, the United Nations Population Fund, the United Nations Human Settlements Programme (UN-Habitat), the United Nations Office on Drugs and Crime, the United Nations Office for Project Services, the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) and the International Residual Mechanism for Criminal Tribunals.

The present report provides information further to the comments already submitted to the Board of Auditors, which, in some cases, were included in the final reports of the Board to the executive heads of the respective funds and programmes. The executive heads have concurred with most of the Board's recommendations, and many of the comments of the executive heads have been duly reflected in the reports of the Board. Therefore, in an effort to reduce redundancy and streamline

documentation, the present report provides additional comments from the executive heads only where required, as well as information on the status of implementation, the office responsible, the estimated completion date and the priority for each recommendation contained in the reports of the Board of Auditors. In addition, the present report contains an updated status of the implementation of the recommendations of the Board relating to prior periods that were considered by the Board not to have been fully implemented.

Contents

		Page
I.	Introduction	4
II.	International Trade Centre	4
III.	United Nations University	10
IV.	United Nations Development Programme	18
V.	United Nations Capital Development Fund	33
VI.	United Nations Children's Fund	38
VII.	United Nations Relief and Works Agency for Palestine Refugees in the Near East	52
VIII.	United Nations Institute for Training and Research	57
IX.	Voluntary funds administered by the United Nations High Commissioner for Refugees	64
X.	Fund of the United Nations Environment Programme	85
XI.	United Nations Population Fund	95
XII.	United Nations Human Settlements Programme	116
XIII.	United Nations Office on Drugs and Crime	133
XIV.	United Nations Office for Project Services	143
XV.	United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)	155
XVI.	International Residual Mechanism for Criminal Tribunals	170

I. Introduction

1. The present report is submitted to the General Assembly in accordance with the provisions of paragraph 7 of its resolution 48/216 B, in which the Assembly requested the executive heads of the United Nations funds and programmes, at the same time as the recommendations of the Board of Auditors were submitted to the General Assembly through the Advisory Committee on Administrative and Budgetary Questions, to provide their responses to the Assembly and to indicate measures that would be taken to implement those recommendations, with appropriate timetables.

2. In preparing the present report, account was taken of the provisions of the following General Assembly resolutions:

(a) Resolution 52/212 B, in particular paragraphs 3 to 5 thereof, 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);

(b) Resolution 79/245 A, in which the Assembly, in paragraph 11, reiterated its request to the Secretary-General and the executive heads of the funds and programmes of the United Nations to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee 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. In paragraph 12, the Assembly reiterated its request to the Secretary-General to 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 are two or more years old; and in paragraph 13, the Assembly further 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 of Auditors, as well as the priorities for their implementation and the office holders to be held accountable.

3. With respect to time frames, every effort has been made by the executive heads to establish target dates to complete the implementation of the recommendations, and explanations have been provided for those recommendations that have revised target dates.

4. With regard to prioritization, it is noted that the Board categorizes the most important recommendations as “main” recommendations. While all the accepted recommendations of the Board will be implemented in a timely manner, the main recommendations will be considered of the highest priority.

II. International Trade Centre

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[1]

5. Table 1 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

[1] A/80/5 (Vol. III), chap. II.

Table 1
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division of Programme Support	2	–	–	2	2	–
Office of the Executive Director	1	–	–	1	1	–
Total	**3**	**–**	**–**	**3**	**3**	**–**

6. Table 2 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 2
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division of Programme Support	5	–	1	4	4	–
Office of the Executive Director	2	–	–	2	2	–
Total	**7**	–	**1**	**6**	**6**	**–**

7. **In paragraph 22 of its report, the Board recommended that the International Trade Centre (ITC) develop a structured framework for the management and utilization of operating reserves.**

Department responsible: Division of Programme Support

Status: Under implementation

Priority: Medium

Target date: First quarter of 2026

8. ITC will review the utilization of the operating reserves and develop a framework that will enhance management of the operating reserves.

9. **In paragraph 27 of its report, the Board recommended that ITC strengthen review of payment procedures to ensure compliance with the standard operating procedure and that it conduct supplementary verification for sensitive payments.**

Department responsible: Division of Programme Support

Status: Under implementation

Priority: Medium

Target date: First quarter of 2026

10. ITC will conduct a review of banking details registration and has begun discussions with the United Nations Office at Geneva to explore the possibility of utilizing their services to conduct supplementary verification.

11. **In paragraph 33 of its report, the Board recommended that ITC conduct a comprehensive assessment of progress and effectiveness in achieving the targets for indicators A3 and A4 in order to ensure that strategic objectives are met.**

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

12. ITC will review the definition and use of monitoring and means of verification of the A3 and A4 indicators in the context of establishing the monitoring framework for the new ITC strategic plan for 2026–2030.

13. **In paragraph 40 of its report, the Board recommended that ITC review and update the template and instructions for project completion reports in order to better equip project managers to report systematically and objectively.**

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

14. ITC will update the project completion report templates and guidelines and strengthen compliance through an automated reminder of upcoming project completion report deadlines for project managers.

15. **In paragraph 52 of its report, the Board recommended that ITC enhance the use of existing systems to consolidate partner information, including historical performance and risk data, to support effective partner selection, oversight and performance monitoring and timely disclosure of implementing partner information, in line with its transparency commitments.**

Department responsible:	Division of Programme Support
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

16. ITC will review the existing tools to identify areas where enhancements may be made to address the concerns raised by the Board.

17. **In paragraph 61 of its report, the Board recommended that ITC enhance the recruitment process for experts on non-reimbursable loan through outreach, in order to attract a larger base of potential sponsoring governments.**

Department responsible:	Division of Programme Support
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2025

18. ITC plans to augment its outreach similar to what is currently done for Junior Professional Officer openings, which are focused on Member States.

19. **In paragraph 68 of its report, the Board recommended that ITC strengthen monitoring of the contract duration for consultants and individual contractors, in particular successive short-term contracts, to ensure compliance with the requirement to advertise contracts exceeding six months.**

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

20. ITC has put in place a process to monitor shorter-term contracts, which may be extended beyond six months, which includes dialogue with managers. ITC considers this recommendation to be implemented and requests its closure by the Board.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

21. In the annex to its report for the year ended 31 December 2024 (A/80/5 (Vol. III), chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the six recommendations that were assessed by the Board to be under implementation. The information is set out below in the order in which the recommendations are presented in the annex.

22. Table 3 summarizes the overall situation as of August 2025.

Table 3
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division of Programme Support	4	–	–	4	4	–
Division of Country Programmes	2	–	2	–	–	–
Total	**6**	**–**	**2**	**4**	**4**	**–**

Report of the Board for the year ended 31 December 2018[2]

23. **In paragraph 48 of its report, the Board recommended that ITC incorporate the standard provisions in all memorandums of understanding, in particular, conditionality for payment in the case of projects with training components. The Board also recommended that ITC consider incorporation of the provision linking the future relationship with a grantee to timely submission of a long-term impact report to the satisfaction of ITC.**

[2] A/74/5 (Vol. III) and A/74/5 (Vol. III)/Corr.1, chap. II.

Department responsible:	Division of Country Programmes
Status:	Closure requested
Priority:	High
Original target date:	Second quarter of 2020
Revised target date:	Not applicable

24. ITC has incorporated into its grant templates a standard provision requiring the grantee to provide all pertinent proof for release of payment. The revised memorandum includes a checklist of all documents to be collected before payments are requested and approved. ITC revised its grant memorandum of understanding template to include a clause requiring recipients of large grants to provide reports in the event that they wish to be considered for future ITC grants. The implementation of the audit recommendation was delayed due to limited staffing and competing priorities. ITC considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2019[3]

25. **In paragraph 26 of its report, the Board recommended that ITC should have a well-documented and adequately tested business continuity plan to effectively mitigate risks of work interruptions posed by disruptive events.**

Department responsible:	Division of Programme Support
Status:	Under implementation
Priority:	High
Original target date:	First quarter of 2021
Revised target date:	Fourth quarter of 2025

26. ITC is updating its business continuity plan. The implementation of the audit recommendation has been delayed due to limited staffing and competing priorities.

27. **In paragraph 78 of its report, the Board reiterated its recommendation that ITC adhere to the provisions of the grant memorandum of understanding template, in particular conditionality for payment in the case of projects with training components.**

Department responsible:	Division of Country Programmes
Status:	Closure requested
Priority:	High
Original target date:	Fourth quarter of 2020
Revised target date:	Not applicable

28. Please refer to the comments of ITC in paragraph 24 above relating to the recommendation in paragraph 48 of the Board's report for the year ended 31 December 2018. ITC considers this recommendation to be implemented and requests its closure by the Board.

[3] A/75/5 (Vol. III), chap. II.

Report of the Board for the year ended 31 December 2022[4]

29. **In paragraph 24 of its report, the Board recommended that ITC update relevant delegations of authority and manage them through the United Nations online portal.**

Department responsible:	Division of Programme Support
Status:	Under implementation
Priority:	Medium
Original target date:	Second quarter of 2024
Revised target date:	Fourth quarter of 2025

30. ITC is working on implementation of the recommendation, in consultation with the Department of Management Strategy, Policy and Compliance and the Office of Legal Affairs of the United Nations Secretariat.

31. **In paragraph 54 of its report, the Board recommended that ITC review those cases in which special post allowance for more than two years has been granted and ensure compliance with ITC administrative instruction ITC/AI/2014/13.**

Department responsible:	Division of Programme Support
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2024
Revised target date:	Fourth quarter of 2025

32. ITC is reviewing its policy on special post allowance to better align it with that of the United Nations Secretariat.

Report of the Board for the year ended 31 December 2023[5]

33. **In paragraph 25 of its report, the Board recommended that ITC introduce an approach to workforce planning and conduct an annual exercise in order to anticipate its workforce requirements and improve its strategic decision-making as part of its operational and budget planning.**

Department responsible:	Division of Programme Support
Status:	Under implementation
Priority:	Medium
Original target date:	Third quarter of 2025
Revised target date:	Fourth quarter of 2025

34. ITC began its work on workforce planning by participating in the inter-agency community of practice on strategic workforce planning and conducting market research into the best tool to utilize.

[4] A/78/5 (Vol. III), chap. II.
[5] A/79/5 (Vol. III), chap. II.

III. United Nations University

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[6]

35. Table 4 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 4
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Office of the Rector	2	–	2	–	–	–
Administration	3	–	1	2	2	–
Total	**5**	**–**	**3**	**2**	**2**	**–**

36. Table 5 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 5
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Office of the Rector	2	–	2	–	–	–
Administration	8	–	5	3	3	–
United Nations University International Institute for Global Health	1	–	1	–	–	–
Total	**11**	**–**	**8**	**3**	**3**	**–**

37. **In paragraph 28 of its report, the Board recommended that the United Nations University (UNU) ensure that all the information defined in the UNU project management guidelines is complete and updated in the project management system (Pelikan).**

Department responsible: Office of the Rector

Status: Closure requested

Priority: High

Target date: Not applicable

38. UNU has updated its policies and practices to ensure that all necessary information is complete and consistently maintained in the project management system, Pelikan. This includes the introduction of mandatory spot checks to verify compliance and trigger corrective action. UNU completed its first quarterly spot check

[6] A/80/5 (Vol. IV), chap. II.

in April 2025 and has shared the results with the institutes and respective project managers. UNU considers this recommendation to be implemented and requests its closure by the Board.

39. **In paragraph 29 of its report, the Board recommended that UNU require that the reports and documentation related to project planning, progress and monitoring produced for donors or other stakeholders are complete and updated in the project management system.**

Department responsible:	Office of the Rector
Status:	Closure requested
Priority:	High
Target date:	Not applicable

40. UNU has updated its project management guidelines to mandate that the reports and documentation related to project planning, progress and monitoring produced for donors or other stakeholders are completed and consistently updated in the project management system. UNU considers this recommendation to be implemented and requests its closure by the Board.

41. **In paragraph 38 of its report, the Board recommended that UNU formally consult the Department of Management Strategy, Policy and Compliance at United Nations Headquarters regarding the appropriateness of adopting a lower threshold for property recognition, taking into account the UNU budget and asset valuation.**

Department responsible:	Administration
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

42. UNU has consulted the Department of Management Strategy, Policy and Compliance and is performing an analysis on its assets to assess the appropriateness of its capitalization threshold.

43. **In paragraph 39 of its report, the Board recommended that UNU adopt, if appropriate, a lower threshold for property recognition aligned with the UNU budget and asset valuation.**

Department responsible:	Administration
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

44. UNU is reviewing its asset data to evaluate the appropriateness of applying a lower capitalization threshold.

45. **In paragraph 46 of its report, the Board recommended that UNU headquarters ensure that the International Institute for Global Health, the Institute for Water, Environment and Health, the Maastricht Economic and Social Research Institute on Innovation and Technology, the Institute for Integrated Management of Material Fluxes and of Resources and the Institute for Natural Resources in Africa schedule biennial checks of non-capitalized**

property in advance and provide evidence of the completed work to the finance team at UNU headquarters.

Department responsible:	Administration
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

46. As at 16 December 2024, the International Institute for Global Health, the Institute for Water, Environment and Health, the Maastricht Economic and Social Research Institute on Innovation and Technology, the Institute for Integrated Management of Material Fluxes and of Resources and the Institute for Natural Resources in Africa had completed their physical verification exercises. The schedule for the next biennial verification exercise for the institutes was published on the UNU intranet in December 2024 and the institutes will provide evidence of the work done to UNU headquarters by the end of 2026. UNU considers this recommendation to be implemented and requests its closure by the Board.

47. **In paragraph 53 of its report, the Board recommended that the International Institute for Global Health tag all property, fill in the missing information in Quantum regarding the employees responsible for the items owned by the Institute and verify the implementation of these controls during the physical inspections.**

Department responsible:	United Nations University International Institute for Global Health
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

48. The International Institute for Global Health confirmed the effective implementation of physical inspection controls through the completion of a comprehensive physical asset verification exercise in December 2024. As part of this process, the Institute successfully completed asset tagging and updated all asset custodian records in the Quantum enterprise resource planning system. UNU considers this recommendation to be implemented and requests its closure by the Board.

49. **In paragraph 61 of its report, the Board recommended that UNU verify the feasibility of conducting an annual review of the useful lives of assets, in consultation with the Office of Programme Planning, Finance and Budget at United Nations Headquarters, to ensure that they reflect the expected economic benefits and service potential, in accordance with paragraph 77 of IPSAS 17.**

Department responsible:	Administration
Status:	Closure requested
Priority:	High
Target date:	Not applicable

50. In line with the practice of the United Nations Secretariat of conducting periodic, rather than annual, reviews of the useful lives of assets by asset class to

reflect changes in usage patterns, UNU has updated the useful lives of its assets accordingly. The revised useful lives have been configured in Quantum to ensure compliance with IPSAS 17 and to reflect the expected economic benefits and service potential of each asset. UNU considers this recommendation to be implemented and requests its closure by the Board.

51. **In paragraph 68 of its report, the Board recommended that UNU set a policy requiring that travel requests be submitted at least 21 days before the travel date, in line with the best practices at the United Nations.**

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

52. UNU will include the requirement for travel requests to be submitted at least 21 days before the commencement of official travel in the UNU travel policy.

53. **In paragraph 69 of its report, the Board recommended that UNU enhance its control mechanisms to ensure that the travel requests are processed at least 16 days prior to the commencement of travel, in accordance with UNU travel policy for official business.**

Department responsible:	Administration
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

54. UNU strengthened its control mechanisms to ensure compliance with the travel policy requirement that travel requests be processed at least 16 days prior to the commencement of travel. This includes the implementation of scheduled monitoring procedures and enhancements to the user guide and travel request form to reinforce the policy requirement. UNU considers this recommendation to be implemented and requests its closure by the Board.

55. **In paragraph 74 of its report, the Board recommended that UNU strengthen internal controls to ensure the timely completion and submission of donor agreement summary forms by project managers after formalizing each contribution agreement.**

Department responsible:	Administration
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

56. In March 2025, the UNU Rector issued a memorandum to institute directors emphasizing the importance of timely completion and submission of donor agreement summary forms by project managers immediately following the signing of contribution agreements. UNU considers this recommendation to be implemented and requests its closure by the Board.

57. **In paragraph 82 of its report, the Board recommended that UNU ensure that all expenditures related to personnel service agreements are recorded in the appropriate Quantum accounts, in accordance with their nature, as prescribed by IPSAS 1.**

Department responsible: Administration

Status: Closure requested

Priority: Medium

Target date: Not applicable

58. To ensure compliance with IPSAS 1 and improve the accuracy of financial reporting, human resources, finance and programme focal points have been instructed to use the appropriate account codes that reflect the nature of expenditures related to personnel service agreements. In addition, the description of the relevant expenditure account in Quantum was updated in May 2025 to enable accurate classification of these charges. UNU considers this recommendation to be implemented and requests its closure by the Board.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

59. In the annex to its report for the year ended 31 December 2024 (A/80/5 (Vol. IV), chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the eight recommendations that were assessed by the Board to be under implementation and one that was assessed as not implemented. The information is set out below in the order in which the recommendations are presented in the annex.

60. Table 6 summarizes the overall situation as of August 2025.

Table 6
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Office of the Rector	3	–	3	–	–	–
Administration	3	–	2	1	1	–
United Nations University-Maastricht Economic and Social Research Institute on Innovation and Technology (UNU-MERIT)	3	–	3	–	–	–
Total	**9**	**–**	**8**	**1**	**1**	**–**

Report of the Board for the year ended 31 December 2021[7]

61. **In paragraph 69 of its report, the Board recommended that UNU issue an official report with the results of the review and of the adjustments made to the end-of-service census data each year in order to support the reasonableness review performed in the context of the preparation of the financial statements.**

[7] A/77/5 (Vol. IV), chap. II.

Department responsible: Administration

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2023

Revised target date: Fourth quarter of 2025

62. As the census exercise takes place biennially, the official report will be issued in the fourth quarter of 2025. UNU has prepared a detailed checklist to be used in the coming census exercise during the data verification stage.

Report of the Board for the year ended 31 December 2022[8]

63. **In paragraph 89 of its report, the Board recommended that UNU-MERIT revise the cooperation agreement periodically, in accordance with the duration of the programmes, to specify the boundaries of activities carried out by each party.**

Department responsible: UNU-MERIT

Status: Closure requested

Priority: High

Original target date: Fourth quarter of 2024

Revised target date: Not applicable

64. UNU-MERIT has signed a revised cooperation agreement with Maastricht University, effective 1 September 2025. The revised agreement clearly defines the roles and responsibilities of both parties and includes a clause on the periodic review of cost-sharing and cooperation terms every three years. UNU considers this recommendation to be implemented and requests its closure by the Board.

65. **In paragraph 90 of its report, the Board recommended that UNU-MERIT, together with Maastricht University, formally specify the guidelines to be applied by all the personnel involved in UNU-MERIT activities to ensure compliance with UNU standards.**

Department responsible: UNU-MERIT

Status: Closure requested

Priority: High

Original target date: Fourth quarter of 2024

Revised target date: Not applicable

66. The revised collaboration agreement between UNU-MERIT and Maastricht University formalizes the guidelines applicable to all personnel. Article 11 specifies that staff are employed under the regulations, rules and policies of their respective institutions, ensuring compliance with UNU standards. Article 12 further enforces this, as seconded staff must also adhere to UNU authority and rules. UNU considers this recommendation to be implemented and requests its closure by the Board.

[8] A/78/5 (Vol. IV), chap. II.

67. **In paragraph 131 of its report, the Board recommended that UNU adjust its procedure to register the impairment of contributions receivable as established in IPSAS.**

Department responsible:	Administration
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Not applicable

68. UNU has submitted supporting documents to the Board confirming that the correct accounting treatment for impairment of contributions receivable has been applied in accordance with IPSAS. UNU considers this recommendation to be implemented and requests its closure by the Board.

69. **In paragraph 140 of its report, the Board recommended that UNU develop a control mechanism for the activities provided by UNU-MERIT staff to Maastricht University to prevent delays in the recording of revenue associated with those services.**

Department responsible:	UNU-MERIT
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2023
Revised target date:	Not applicable

70. The revised cooperation agreement provides clearer provisions on invoicing, timelines, and cost-sharing arrangements between UNU-MERIT and Maastricht University. It outlines annual invoicing and periodic reviews to ensure transparency and the fair allocation of shared costs. This framework enables UNU to continue strengthening its internal control mechanisms in line with the services and timelines described in the agreement. UNU considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2023[9]

71. **In paragraph 46 of its report, the Board recommended that UNU define a medium- and long-term strategy to gradually achieve geographical representativeness, in line with the Charter of the United Nations, and define its geographical representation parameters, taking into consideration its specific characteristics.**

Department responsible:	Administration
Status:	Closure requested
Priority:	Medium
Original target date:	Second quarter of 2025
Revised target date:	Not applicable

[9] A/79/5 (Vol. IV), chap. II.

72. The action plan on equitable geographical representation was endorsed at the conference of UNU directors held in May 2025. The plan aims to ensure that all regions are adequately represented and contributing to the UNU mission in the long term. UNU considers this recommendation to be implemented and requests its closure by the Board.

73. **In paragraph 57 of its report, the Board recommended that UNU identify and correct the differences observed in the information recorded relating to the projects under implementation and ensure proper alignment between financial and non-financial monitoring in their project management systems.**

Department responsible:	Office of the Rector
Status:	Closure requested
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	Not applicable

74. Starting in the first quarter of 2025, the Office of the Rector initiated quarterly spot checks of all ongoing projects at UNU, including monitoring alignment between Pelikan and Quantum. The findings were shared with the UNU institutes for corrective action. Updates were also made to the project management guidelines to provide clear guidance on the minimum reporting and information requirements for ongoing projects. A memorandum was also issued, in which the Rector explained the background and the changes made to the UNU project management guidelines and requirements in response to the audit findings. UNU considers this recommendation to be implemented and requests its closure by the Board.

75. **In paragraph 58 of its report, the Board recommended that UNU conduct a cost-benefit analysis of Pelikan and Quantum, with the aim of assessing their usefulness for project management and establishing a formal short-term action plan to address any gap that may arise, if applicable.**

Department responsible:	Office of the Rector
Status:	Closure requested
Priority:	High
Original target date:	Second quarter of 2025
Revised target date:	Not applicable

76. The working group on Pelikan has continued its efforts to upgrade the system. At the conference of directors, it was agreed to proceed with upgrades to the existing Pelikan system that would improve the functionality of the system, optimize the cost of relevant upgrades and address the issues identified during the audit. UNU considers this recommendation to be implemented and requests its closure by the Board.

77. **In paragraph 89 of its report, the Board recommended that UNU update and disseminate its project management guidelines to include the change to Quantum in its procedures and assurance activities, along with the methodology to be used.**

Department responsible: Office of the Rector

Status: Closure requested

Priority: Medium

Original target date: Fourth quarter of 2025

Revised target date: Not applicable

78. UNU has updated its project management guidelines to include Quantum procedures. UNU considers this recommendation to be implemented and requests its closure by the Board.

IV. United Nations Development Programme

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[10]

79. Table 7 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 7
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Office of Financial Resources Management	4	–	–	4	4	–
Office of Procurement	4	–	–	4	4	–
Bureau of External Relations and Advocacy	1	–	–	1	1	–
Bureau for Policy and Programme Support	1	–	–	1	1	–
Crisis Bureau	3	–	1	2	2	–
Global Shared Services Centre	1	–	–	1	1	–
Regional bureaux	1	–	–	1	1	–
Total	**15**	**–**	**1**	**14**	**14**	**–**

80. Table 8 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 8
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Office of Financial Resources Management	7	–	–	7	7	–
Office of Procurement	12	–	–	12	12	–
Bureau of External Relations and Advocacy	1	–	–	1	1	–

[10] A/80/5/Add.1, chap. II.

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Bureau for Policy and Programme Support	1	–	–	1	1	–
Crisis Bureau	9	–	1	8	8	–
Global Shared Services Centre	1	–	–	1	1	–
Client Service Division	3	–	–	3	3	–
Office of Information Management and Technology	1	–	1	–	–	–
Regional bureaux	2	–	–	2	2	–
Multiple offices	1	–	–	1	1	–
Total	**38**	–	**2**	**36**	**36**	**–**

81. **In paragraph 33 of its report, the Board recommended that the United Nations Development Programme (UNDP) clarify the Medical Insurance Plan legal framework and, if needed, adjust the accounting treatment accordingly.**

Department responsible: Office of Financial Resources Management

Status: Under implementation

Priority: High

Target date: First quarter of 2026

82. UNDP agreed with the recommendation.

83. **In paragraph 41 of its report, the Board recommended that UNDP review the multi-employer nature of its retirees' health insurance plans and include the note on employee benefit liabilities in the financial statements with IPSAS 39-related mandatory disclosures.**

Department responsible: Office of Financial Resources Management

Status: Under implementation

Priority: High

Target date: First quarter of 2026

84. UNDP agreed with the recommendation.

85. **In paragraph 44 of its report, the Board recommended that UNDP: (a) develop, jointly with the information technology team, a report on receivables that can be used reliably for year-end accounting adjustments; (b) take stock of the deficiencies in the review of receivables discounting and prepare an updated template that covers the identified risks; and (c) obtain and factor-in Global Environment Facility (GEF) payment milestones for IPSAS 41-related discounting purposes.**

Department responsible: Office of Financial Resources Management

Status: Under implementation

Priority: Medium

Target date: First quarter of 2026

86. UNDP agreed with the recommendation.

87. **In paragraph 50 of its report, the Board recommended that UNDP update the fund transfer request form and work with multi-partner trust funds to require that completed fund transfer requests are submitted in a timely manner by the coordinating offices prior to transfers of funds from multi-partner trust funds to the Global Shared Services Centre.**

Department responsible:	Office of Financial Resources Management
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

88. UNDP agreed with the recommendation.

89. **In paragraph 57 of its report, the Board recommended that UNDP: (a) review refunds made early in the year to confirm their recognition in the relevant financial period; and (b) assess probable donor refunds for a provision as part of the financial year-end closure instructions, excluding small balances under $5,000 and considering historical donor behaviour.**

Department responsible:	Office of Financial Resources Management
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

90. UNDP agreed with the recommendation.

91. **In paragraph 68 of its report, the Board recommended that UNDP assess the feasibility of upgrading the design of the inter-agency reconciliation review, with a focus on fully leveraging system configuration to effectively resolve differences highlighted in the inter-agency reconciliation in a timely manner and reduce manual efforts across agencies, ensuring the appropriate recognition of assets and liabilities in the financial statements.**

Department responsible:	Office of Financial Resources Management
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

92. UNDP agreed with the recommendation.

93. **In paragraph 74 of its report, the Board recommended that UNDP perform and document a comprehensive review of all service accounts impacting the Quantum system to identify those currently configured as generic accounts, and that it document the scope and purpose of generic accounts and the user account(s) associated with each generic account.**

Department responsible:	Office of Information Management and Technology
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

94. UNDP has implemented a comprehensive and documented review of all service accounts impacting the Quantum system through the operationalization of a standard operating procedure for the management of non-personified accounts in Quantum and the Identity and Access Management module. UNDP considers this recommendation to be implemented and requests its closure by the Board.

95. **In paragraph 100 of its report, the Board recommended that UNDP further clarify and restrict the definition of "deliverable" and "output" in the individual contractor policy.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

96. UNDP agreed with the recommendation.

97. **In paragraph 102 of its report, the Board recommended that UNDP provide continuous and regular operational support to procurement and human resources teams in business units, in order to improve policy enforcement.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

98. UNDP agreed with the recommendation.

99. **In paragraph 109 of its report, the Board recommended that UNDP explicitly reference this focal point in all individual contractor contracts, as well as the option to contact the Office of the Ombudsman or the Office of Audit and Investigations hotline in case of any contract-related issues.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

100. UNDP agreed with the recommendation.

101. **In paragraph 126 of its report, the Board recommended that UNDP strengthens individual contractor contract management by developing structured**

procedures for introducing individual contractors to the organization. The procedures should enhance handover of contracts, relationship management, performance monitoring and evaluation, and the handling of disputes and complaints to align with the contract management policy.

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

102. UNDP agreed with the recommendation.

103. **In paragraph 137 of its report, the Board recommended that UNDP merge regional rosters into the Global Policy Network ExpRes roster/Internal Talent Marketplace, and update it regularly through frequently reviewing inactive profiles and through a more effective use of performance evaluations.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

104. UNDP agreed with the recommendation.

105. **In paragraph 149 of its report, the Board recommended that UNDP enforce proper labelling of individual contractors in Quantum, with internal control mechanisms to improve individual contractor contract monitoring and steering.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

106. UNDP agreed with the recommendation.

107. **In paragraph 150 of its report, the Board recommended that UNDP systematically collect and integrate individual contractor data (e.g., gender, location, nationality) within its ICT systems to improve reporting and analysis.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

108. UNDP agreed with the recommendation.

109. **In paragraph 153 of its report, the Board recommended that UNDP enforce mandatory training for procurement specialists to ensure the consistent use of individual contractor templates to mitigate the risks.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

110. UNDP agreed with the recommendation.

111. **In paragraph 157 of its report, the Board recommended that UNDP ensure consistent and accurate application of currency conversions to avoid distortions in reported amounts.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

112. UNDP agreed with the recommendation.

113. **In paragraph 167 of its report, the Board recommended that UNDP incorporate human-related risks associated with individual contractors into its procurement risks assessments.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

114. UNDP agreed with the recommendation.

115. **In paragraph 187 of its report, the Board recommended that UNDP implement internal controls to ensure that the performance evaluation is completed and recorded prior to the final payment.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

116. UNDP agreed with the recommendation.

117. **In paragraph 192 of its report, the Board recommended that UNDP, to take full advantage of the performance evaluation system, expand post-assignment evaluation criteria and ensure more detailed and comprehensive evaluation forms.**

Department responsible:	Office of Procurement
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

118. UNDP agreed with the recommendation.

119. **In paragraph 215 of its report, the Board recommended that UNDP continue to enhance the existing list of non-financial partnerships agreements and harmonize its access and use by all staff.**

Department responsible:	Bureau of External Relations and Advocacy
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

120. UNDP agreed with the recommendation.

121. **In paragraph 218 of its report, the Board recommended that UNDP finalize the update of its 2013 memorandum of understanding with the Office of the United Nations High Commissioner for Human Rights.**

Department responsible:	Crisis Bureau
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

122. UNDP agreed with the recommendation.

123. **In paragraph 263 of its report, the Board recommended that UNDP issue a report presenting the most relevant and significant examples in recent years of the implementation of its integrator function.**

Department responsible:	Bureau for Policy and Programme Support
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

124. UNDP agreed with the recommendation.

125. **In paragraph 276 of its report, the Board recommended that UNDP: (a) review global memorandums of understanding and service level agreements with other entities; (b) eliminate those that are obsolete; and (c) maintain an up-to-date system for managing current agreements.**

Department responsible: Client Service Division

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

126. UNDP agreed with the recommendation.

127. **In paragraph 283 of its report, the Board recommended that UNDP enhance its reporting capabilities on services provided to other entities by improving the relevant dashboards and, in particular, by disaggregating ad hoc services in order to provide comprehensive information to management on the costs and revenue generated, for decision-making and costing purposes.**

Department responsible: Office of Financial Resources Management

Status: Under implementation

Priority: High

Target date: First quarter of 2026

128. UNDP agreed with the recommendation.

129. **In paragraph 292 of its report, the Board recommended that UNDP continue to strengthen customer satisfaction monitoring, analyse points of dissatisfaction on a regular basis, and establish and monitor corrective action measures.**

Department responsible: Client Service Division

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

130. UNDP agreed with the recommendation.

131. **In paragraph 299 of its report, the Board recommended that UNDP complete the transition of the Global Shared Services Centre to a full cost recovery model.**

Department responsible: Global Shared Services Centre

Status: Under implementation

Priority: High

Target date: First quarter of 2026

132. UNDP agreed with the recommendation.

133. **In paragraph 307 of its report, the Board recommended that UNDP define a strategy for the provision of services, in line with developments in the financial context of the United Nations system and the efficiency agenda.**

Department responsible: Client Service Division

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

134. UNDP agreed with the recommendation.

135. **In paragraph 318 of its report, the Board recommended that UNDP further clarify the concept of "crisis" by distinguishing between emergencies and protracted crises in a revised crisis response and recovery standard operating procedure.**

Department responsible: Crisis Bureau

Status: Under implementation

Priority: Medium

Target date: First quarter of 2026

136. UNDP agreed with the recommendation.

137. **In paragraph 327 of its report, the Board recommended that UNDP improve the crisis preparedness by ensuring that country offices regularly update and connect their risk registers and business continuity plans.**

Departments responsible: Regional bureaux

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2026

138. UNDP agreed with the recommendation.

139. **In paragraph 328 of its report, the Board recommended that UNDP take advantage of strategic dialogues with regional bureaux to focus the Crisis Bureau's anticipation and planning effort on prioritized countries.**

Departments responsible: Crisis Bureau and regional bureaux

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

140. UNDP agreed with the recommendation.

141. **In paragraph 338 of its report, the Board recommended that UNDP: (a) ensure the formal closure of declared crisis situations and supervise the timely conduct of crisis meetings at the appropriate level, as prescribed by the standard operating procedure for crisis response and recovery; and (b) update the standard operating procedure with criteria for extending a crisis beyond six months and the procedure to be followed in such cases.**

Department responsible:	Crisis Bureau
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

142. UNDP agreed with the recommendation.

143. **In paragraph 347 of its report, the Board recommended that UNDP standardize the implementation of ex-post internal control measures in the event of an extension of special measures after the closure of the crisis.**

Departments responsible:	Regional bureaux
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

144. UNDP agreed with the recommendation.

145. **In paragraph 365 of its report, the Board recommended that UNDP examine all funding from core funds (including TRAC-1 and TRAC-2) and funding windows allocated and/or available at the first meeting of the Crisis Board in order to optimize their use.**

Department responsible:	Crisis Bureau
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

146. UNDP agreed with the recommendation.

147. **In paragraph 388 of its report, the Board recommended that UNDP finalize the concept of early recovery, mainstream it within UNDP and among stakeholders and deploy early recovery packages.**

Department responsible:	Crisis Bureau
Status:	Closure requested
Priority:	High
Target date:	Not applicable

148. The early recovery concept was reviewed by the Organizational Performance Group in March 2025 and was subsequently finalized and endorsed. The early recovery hub and its related service packages were formally launched by the UNDP Administrator in June 2025. As of August 2025, 12 headquarters units and 126 country offices, comprising over 11,190 personnel, including 31 resident representatives and 40 deputy resident representatives, have benefited from information and awareness sessions. UNDP considers this recommendation to be implemented and requests its closure by the Board.

149. **In paragraph 397 of its report, the Board recommended that UNDP systematize the involvement of the Crisis Bureau and the risk-informed programming approach in the preparation of country programme documents.**

Department responsible:	Crisis Bureau
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

150. UNDP agreed with the recommendation.

151. **In paragraph 398 of its report, the Board recommended that UNDP include in the annual report of the UNDP Administrator to the Executive Board a section on countries that have experienced crisis situations declared by UNDP and on its performance in these countries.**

Department responsible:	Crisis Bureau
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2026

152. UNDP agreed with the recommendation.

153. **In paragraph 399 of its report, the Board recommended that UNDP fully leverage the flexibility provided for in the project document template to allow for the reallocation of funds received for development projects before the crisis declaration.**

Department responsible:	Crisis Bureau
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

154. UNDP agreed with the recommendation.

155. **In paragraph 407 of its report, the Board recommended that UNDP: (a) conduct a lesson-learning exercise on declared crisis situations (including levels 1 and 2) within six months of the end of the crisis, even where a formal after-action review is not a requirement; and (b) set up quarterly Crisis Board meetings to address the post-crisis analysis and all other subjects related to crisis response.**

Department responsible:	Crisis Bureau
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

156. UNDP agreed with the recommendation.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

157. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.1, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the 11 recommendations that were assessed by the Board to be under implementation. The information is set out below in the order in which the recommendations are presented in the annex.

158. Table 9 summarizes the overall situation as of August 2025.

Table 9
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Office of Financial Management	4	–	–	4	4	–
Executive Office	2	–	–	2	2	–
Bureau of External Relations and Advocacy	1	–	–	1	1	–
Bureau for Policy and Programme Support	3	–	–	3	3	–
Multiple offices	1	–	1	–	–	–
Total	**11**	**–**	**1**	**10**	**10**	**–**

Report of the Board for the year ended 31 December 2023[11]

159. **In paragraph 37 of its report, the Board recommended that UNDP put in place appropriate measures to address the issue concerning the timely recognition of revenues, which may include a mandatory process providing that contribution agreements be signed after a formal endorsement by UNDP support services in order to avoid any significant cut-off error.**

Departments responsible:	Office of Financial Resources Management and Office of Information Management and Technology
Status:	Closure requested
Priority:	Medium
Original target date:	First quarter of 2025
Revised target date:	Not applicable

160. UNDP implemented a new process for the submission and tracking of revenue agreements, which went into effect in January 2025. UNDP considers this recommendation to be implemented and requests its closure by the Board.

161. **In paragraph 61 of its report, the Board recommended that UNDP review and update its internal rules concerning its reserves.**

[11] A/79/5/Add.1, chap. II.

Department responsible:	Office of Financial Resources Management
Status:	Under implementation
Priority:	High
Original target date:	First quarter of 2025
Revised target date:	First quarter of 2026

162. UNDP is reviewing its internal rules concerning its reserves and will update the internal guidance as needed on the basis of the outcome of the review.

163. **In paragraph 144 of its report, the Board recommended that UNDP further strengthen its guidance to clearly and precisely define the categories of programmatic and institutional expenditures, and the methods for calculating their totals.**

Department responsible:	Office of Financial Resources Management
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2025
Revised target date:	Fourth quarter of 2025

164. UNDP has updated its internal guidance on cost classification in line with the latest Executive Board decision on the comprehensive review of the joint cost-recovery policy and its implementation. It will further refine its guidance, reflecting the decision to be adopted by the Executive Board in 2025 on the integrated resources plan and integrated budget for 2026–2029. UNDP is continuing to optimize its cost allocation methodology and to leverage the automated reporting solutions for better alignment with strategic goals.

165. **In paragraph 165 of its report, the Board recommended that UNDP present, as part of its strategic plan for the period 2026–2029 and the related funding dialogue, based on a benchmark of other development institutions' fundraising practices, operational proposals to move to a more integrated approach to fundraising, including adequate investment in fundraising capabilities to match the ambition.**

Department responsible:	Bureau of External Relations and Advocacy
Status:	Under implementation
Priority:	High
Original target date:	Third quarter of 2025
Revised target date:	Fourth quarter of 2025

166. UNDP is advancing a more integrated fundraising approach as part of its strategic plan for the period 2026–2029 and structured funding dialogue. UNDP has strengthened its inter-bureau coordination, updated its practical guide for country offices on resource mobilization and expanded core and thematic funding efforts. UNDP will engage with Member States on mobilizing adequate and flexible resources for successful implementation of the new plan.

167. **In paragraph 211 of its report, the Board recommended that UNDP present to the Executive Board a simplification plan of core funding of programmatic activities, including alternate scenarios for determining formula-based allocations while assessing the potential development impact of each of these scenarios.**

Department responsible:	Executive Office
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2025
Revised target date:	Fourth quarter of 2026

168. UNDP is taking steps to prepare a simplification plan of core funding of programmatic activities and to develop alternate scenarios for formula-based allocations. UNDP is adopting a comprehensive approach to its financing model, taking into account the current financial situation and aligning with the implementation of the new strategic plan for the period 2026–2029, to be adopted by the Executive Board at its second regular session in 2025.

169. **In paragraph 213 of its report, the Board recommended that UNDP assess the advantages and disadvantages of the new cost-based budgeting structure for business units and country offices.**

Department responsible:	Office of Financial Resources Management
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Fourth quarter of 2025

170. UNDP notes that the rationale for the new cost-based budgeting model was extensively discussed with the regional bureaux and UNDP leadership prior to its launch. UNDP will incorporate its assessment of the pros and cons of this cost-based budgeting structure into the formulation of the 2026 corporate budget.

171. **In paragraph 215 of its report, the Board recommended that UNDP clarify the rationale and the rules guiding the decisions on the amount of the final five-month allocation issued to business units.**

Department responsible:	Office of Financial Resources Management
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2025
Revised target date:	First quarter of 2026

172. The internal guidelines governing the five-month institutional budget allocation are currently under review. Any resulting amendments will be incorporated into the next edition of the budget execution guide once the review process is finalized.

173. **In paragraph 299 of its report, the Board recommended that UNDP define a strategy to improve the management of its field presence, including by: (a) reviewing the model of resource allocation to offices in net contributing and middle-income countries; (b) enhancing the cross-cutting functions of regional bureaux, hubs and multi-country offices; (c) making the most of its subnational field presence; and (d) ensuring that communication on local achievements becomes a priority.**

Department responsible:	Executive Office
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2025
Revised target date:	Fourth quarter of 2026

174. UNDP continues to develop the strategy to improve the management of its field presence to accompany the implementation of its next strategic plan (2026–2029). In parallel, UNDP is re-examining policies and procedures to strengthen the management of its subnational presence.

175. **In paragraph 402 of its report, the Board recommended that UNDP systematically include climate-related result indicators in climate-tagged projects and ensure that these indicators can be aggregated at the country, regional and global levels.**

Department responsible:	Bureau for Policy and Programme Support
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2025
Revised target date:	First quarter of 2026

176. UNDP is working to include climate-related indicators in the new strategic plan and corresponding integrated results and resources framework. It will be complemented by the roll-out of the "climate marker" to systematically track and aggregate climate-related indicators.

177. **In paragraph 403 of its report, the Board recommended that UNDP consider the carbon footprint in the design and implementation of projects and include this information in the evaluation guidelines.**

Department responsible:	Bureau for Policy and Programme Support
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2025
Revised target date:	Fourth quarter of 2025

178. UNDP is in the process of formulating its scope 3 emissions disclosure strategy, which includes carbon reporting for its projects. The strategy has been developed in

alignment with IPSAS Board guidance, drawing on consultations within the United Nations system and comparative insights from peer organizations.

179. **In paragraph 431 of its report, the Board recommended that UNDP, before the adoption of the 2026–2029 strategic plan, assess the reconfiguration around climate hubs, including its operational consequences on the ownership and responsibility of projects.**

Department responsible:	Bureau for Policy and Programme Support
Status:	Under implementation
Priority:	Medium
Original target date:	Second quarter of 2025
Revised target date:	First quarter of 2026

180. As part of development of the strategic plan for the period 2026–2029, UNDP has assessed coordination and integration across environment hubs, which has informed the strategic objective on “healthy planet”. This includes a reflection on the operational implications of the 2023 hub reconfiguration, which will inform the design of delivery mechanisms under the new strategic plan once it is approved by the end of 2025.

V. United Nations Capital Development Fund

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[12]

181. Table 10 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 10
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Directorate	1	–	–	1	1	–
Investment Finance Oversight Division	2	–	–	2	2	–
Multiple offices	4	–	–	4	4	–
Total	**7**	**–**	**–**	**7**	**7**	**–**

182. Table 11 summarizes the status of implementation of all recommendations of the Board as of August 2025.

[12] A/80/5/Add.2, chap II.

Table 11
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Directorate	1	–	–	1	1	–
Investment Finance Oversight Division	2	–	–	2	2	–
Operations and Oversight Division	1	–	–	1	1	–
Multiple offices	5	–	–	5	5	–
Total	**9**	**–**	**–**	**9**	**9**	**–**

183. **In paragraph 35 of its report, the Board recommended that the United Nations Capital Development Fund (UNCDF) establish a formal procedure for the inter-agency reconciliation under Quantum, to resolve any differences highlighted in the inter-agency reconciliation and payroll reconciliation in a timely manner.**

Department responsible: Investment Finance Oversight Division

Status: Under implementation

Priority: High

Target date: First quarter of 2026

184. UNCDF is in the process of establishing the required procedure for inter-agency reconciliation.

185. **In paragraph 44 of its report, the Board recommended that UNCDF review the multi-employer nature of its retirees' health insurance plans and complement the employee benefit liabilities note to the financial statements with IPSAS 39 mandatory disclosures.**

Department responsible: Investment Finance Oversight Division

Status: Under implementation

Priority: High

Target date: Second quarter of 2026

186. UNCDF will include the disclosure prospectively.

187. **In paragraph 64 of its report, the Board recommended that UNCDF designate a focal point for countries with a large presence and/or volume of projects.**

Departments responsible: Directorate and Investment and Implementation Division

Status: Under implementation

Priority: High

Target date: First quarter of 2026

188. UNCDF will designate focal points for countries with a large presence and/or volume of projects.

189. **In paragraph 65 of its report, the Board recommended that UNCDF enhance its visibility at the local level, its programmatic activities, and its desired involvement within inter-agency cooperation at the country level (supporting the United Nations country team and/or in the United Nations Sustainable Development Cooperation Framework).**

Departments responsible:	Directorate and Investment and Implementation Division
Status:	Under implementation
Priority:	High
Target date:	Third quarter of 2026

190. UNCDF will strengthen its visibility at the local level.

191. **In paragraph 83 of its report, the Board recommended that UNCDF develop workplans in line with its partnerships and communication strategies.**

Department responsible:	Directorate
Status:	Under implementation
Priority:	High
Target date:	Third quarter of 2026

192. UNCDF will develop workplans to further operationalize its partnerships and communication strategies.

193. **In paragraph 92 of its report, the Board recommended that UNCDF clearly define the typology applied for projects implemented in collaboration with other United Nations agencies, considering the guidance of the United Nations Sustainable Development Group where applicable.**

Departments responsible:	Directorate and Operations and Oversight Division
Status:	Under implementation
Priority:	High
Target date:	Third quarter of 2026

194. UNCDF is in the process of developing relevant guidance.

195. **In paragraph 93 of its report, the Board recommended that UNCDF improve its joint project reporting system to enable the consolidation of data and to strengthen the reporting process.**

Department responsible:	Operations and Oversight Division
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

196. UNCDF will strengthen the overall process of reporting joint programming activities.

197. **In paragraph 102 of its report, the Board recommended that UNCDF, in the integrated results and resources matrix that will accompany the next strategic framework under development: (a) reflect its cooperation with other United Nations entities; and (b) use, whenever possible, relevant indicators from common United Nations or agency-specific monitoring frameworks.**

Departments responsible:	Directorate and Operations and Oversight Division
Status:	Under implementation
Priority:	High
Target date:	Third quarter of 2026

198. UNCDF is in the process of developing the integrated results and resources matrix along with its strategic framework for the period 2026–2029.

199. **In paragraph 111 of its report, the Board recommended that UNCDF ensure that project results frameworks and indicators (a) are aligned with the upcoming integrated results and resources matrix and (b) clearly specify Sustainable Development Goals and their targets as relevant.**

Departments responsible:	Operations and Oversight Division and Investment and Implementation Division
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

200. UNCDF will ensure that project results frameworks are aligned with the upcoming integrated results and resources matrix and with Sustainable Development Goal targets.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

201. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.2, chap. II), the Board provided a summary of the status of implementation of recommendations for the previous financial period. Information is provided below on the three recommendations that were assessed by the Board to be under implementation. The information is set out below in the order in which the recommendations are presented in the annex.

202. Table 12 summarizes the overall situation as of August 2025.

Table 12
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Investment Finance Oversight Division	2	–	–	2	2	–
Operations and Oversight Division	1	–	–	1	1	–
Total	**3**	**–**	**–**	**3**	**3**	**–**

Report of the Board for the year ended 31 December 2023[13]

203. **In paragraph 75 of its report, the Board recommended that UNCDF clearly define the scope of its institutional budget, detailing the provisional revenues, expenditures and staffing positions, and formally submit it to the Executive Board for approval, as required by the financial regulations and rules.**

Department responsible:	Investment Finance Oversight Division
Status:	Under implementation
Priority:	High
Original target date:	Third quarter of 2025
Revised target date:	Fourth quarter of 2025

204. UNCDF will submit its integrated resource plan and integrated budget to the Executive Board by the end of 2025.

205. **In paragraph 77 of its report, the Board recommended that UNCDF build up an informative "integrated budget", including provisional revenues and expenditures for both institutional and programmatic components, and present regular updates to the Executive Board.**

Department responsible:	Investment Finance Oversight Division
Status:	Under implementation
Priority:	High
Original target date:	Third quarter of 2025
Revised target date:	Fourth quarter of 2025

206. Please refer to the comments of UNCDF in paragraph 204 above relating to the recommendation contained in paragraph 75 of the Board's report for the year ended 31 December 2023.

207. **In paragraph 141 of its report, the Board recommended that UNCDF assign the ownership of performance indicators, with results reported to the Executive Board and taken into account for the development of the subsequent budget.**

Department responsible:	Operations and Oversight Division
Status:	Under implementation
Priority:	Medium
Original target date:	Second quarter of 2025
Revised target date:	Fourth quarter of 2025

208. Please refer to the comments of UNCDF in paragraph 204 above relating to the recommendation contained in paragraph 75 of the Board's report for year ended 31 December 2023.

[13] A/79/5/Add.2, chap. II.

VI. United Nations Children's Fund

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[14]

209. Table 13 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 13
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division of Financial and Administrative Management	3	–	–	3	3	–
Supply Division	4	–	–	4	4	–
Multiple offices	1	–	–	1	1	–
Total	**8**	**–**	**–**	**8**	**8**	**–**

210. Table 14 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 14
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division of Financial and Administrative Management	13	–	1	12	12	–
Supply Division	6	–	–	6	6	–
Office of Emergency Programmes	1	–	–	1	1	–
Division of Data, Analytics, Planning and Monitoring	1	–	–	1	1	–
Pakistan country office	8	–	5	3	3	–
Brazil country office	2	–	–	2	2	–
Ethiopia country office	2	–	–	2	2	–
Multiple offices	3	–	–	3	3	–
Total	**36**	**–**	**6**	**30**	**30**	**–**

211. **In paragraph 36 of its report, the Board recommended that the United Nations Children's Fund (UNICEF) verify the feasibility of aligning the timing of expense recognition for transfers of programme supplies with the point at which redistribution to final beneficiaries is confirmed by the implementing partner, considering the forthcoming implementation of IPSAS 48.**

[14] A/80/5/Add.3, chap. II.

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2026

212. UNICEF has formed a multi-division IPSAS 48 working group and, on the basis of the working group's decision, UNICEF will assess the feasibility of implementing this recommendation, taking into consideration the implementation of IPSAS 48.

213. **In paragraph 37 of its report, the Board recommended that UNICEF enhance the link between the existing monitoring mechanisms and financial reporting, with a view to progressively incorporating information on relevant losses, delays or deviations occurring between implementing partners and final beneficiaries into financial disclosures.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2026

214. In enhancing the link between the monitoring mechanisms and financial reporting, UNICEF is evaluating the option of combining a planned system enhancement in eTools and the last mile system or, alternatively, developing an entirely new system.

215. **In paragraph 44 of its report, the Board recommended that UNICEF take measures to reflect, in its financial statements, the expenses approved by UNICEF corresponding to services delivered during the reporting period by implementing partners under the harmonized approach for cash transfers modality.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Target date:	Third quarter of 2026

216. UNICEF will include in the instructions for the 2025 financial year-end closure a requirement for a second round of accruals review. UNICEF will also remind implementing partners of the need for timely submission of the funding authorization and certificate of expenditure forms for year-end reporting.

217. **In paragraph 54 of its report, the Board recommended that UNICEF develop and implement real-time system controls or manual periodic revisions of entries in general ledger account 7700410 to ensure that only expenses related to transfers of cash to beneficiaries or salary top-ups under those programmes are recorded in this general ledger account.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

218. UNICEF has approved the eZCASH project, which is in the design phase, to address the Board's recommendation.

219. **In paragraph 55 of its report, the Board recommended that UNICEF conclude the final version of the accounting instructions for cash transfers to beneficiaries, which accompany the UNICEF procedure on cash assistance transfers to beneficiaries' programmes.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

220. UNICEF will update the accounting instructions as soon as the related procedure on cash assistance transfers to beneficiaries' programmes is updated as part of the eZCASH project.

221. **In paragraph 63 of its report, the Board recommended that UNICEF implement a mechanism to identify and notify country offices of goods remaining in inventory at a reasonable period before a grant's operational closure, enabling them to take timely actions such as accelerating distribution or requesting a grant extension.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

222. UNICEF is assessing the feasibility of system-generated alerts to budget owners and country offices as part of phase 2 of the grant management redesign project. This will complement the existing reporting mechanism and dashboards and other tools such as Viva Engage.

223. **In paragraph 76 of its report, the Board recommended that UNICEF review the residual values of all asset classes to ensure compliance with IPSAS 17, paragraph 67, prioritizing transportation equipment, and provide documentation evidencing this review, including relevant entries in the materiality log, in accordance with the UNICEF framework for reporting materiality.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

224. As part of the 2025 year-end closure activities, UNICEF will quantify the impact of applying the recommended accounting practice of the United Nations system of estimating the residual value of assets as zero and will note the amounts in the materiality log if immaterial, as it has done in prior years.

225. **In paragraph 85 of its report, the Board recommended that UNICEF implement a review of the useful life assumptions currently applied to major classes of fixed assets and apply the revised estimates in accordance with the relevant IPSAS applicable.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

226. As part of the 2025 financial year-end reporting, UNICEF will introduce, where appropriate, the revised default useful lives by asset class or type based on an internal study conducted in 2024.

227. **In paragraph 105 of its report, the Board recommended that UNICEF enhance the monitoring process for impaired VAT receivables by adopting clear, consistently applied criteria, such as aging thresholds, collection history, recovery risks and follow-up effectiveness, to assess long-outstanding balances, in alignment with the practices of other United Nations agencies.**

Department responsible:	Division of Financial and Administrative Management
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

228. UNICEF has developed a series of actions, such as effective regular follow-ups, aging analysis and probability of collection, aimed at enhancing the accounting and monitoring process for value-added tax receivables. UNICEF considers this recommendation to be implemented and requests its closure by the Board.

229. **In paragraph 114 of its report, the Board recommended that UNICEF reinforce the obligation for a signed amendment to the programme cooperation agreement in cases of changes in the bank account of civil society organizations, in line with the programme implementation handbook.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

230. UNICEF has issued a global broadcast to the key stakeholders on this matter and is in the process of updating the respective procedure to reinforce the need to sign an amendment to the programme cooperation agreement for changes in the bank account of civil society organizations.

231. **In paragraph 128 of its report, the Board recommended that UNICEF assess the adequacy of existing arrangements for enforcing the operational requirements of the procedure on bank and cash account reconciliations across offices and, where necessary, implement appropriate measures to strengthen oversight and monitoring.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

232. UNICEF is implementing the eZCASH project, which will harmonize the modalities used for cash assistance to beneficiaries and improve monitoring controls in accordance with the operational requirements of the procedure on bank and cash account reconciliations.

233. **In paragraph 138 of its report, the Board recommended that UNICEF take measures to achieve the correct classification of construction expenses.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

234. As part of the 2025 financial year-end closing procedures, UNICEF will lower the threshold for analysing expenses related to construction in order to achieve the correct classification.

235. **In paragraph 148 of its report, the Board recommended that UNICEF ensure the segregation of the current and non-current portions of employee benefit liabilities, as measured actuarially, in accordance with the requirements of IPSAS 1.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

236. UNICEF will ensure the segregation of the current and non-current portions of employee benefit liabilities in the actuarial report as at 31 December 2025, for inclusion in the financial statements for 2025.

237. **In paragraph 159 of its report, the Board recommended that the Supply Division develop actions that integrate the last mile system with existing platforms for prioritized offices and products.**

Department responsible:	Supply Division
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

238. UNICEF is assessing the option of combining a planned system enhancement with the integration of the last mile system into existing system platforms for prioritized offices and products.

239. **In paragraph 160 of its report, the Board recommended that the Supply Division adopt a common guideline that formally defines steps, roles, competencies and responsibilities related to the last mile supply monitoring activities.**

Department responsible:	Supply Division
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

240. UNICEF is in the process of developing a guideline to address the recommendation of the Board.

241. **In paragraph 161 of its report, the Board recommended that the Supply Division develop an action plan to extend the last mile supply monitoring project to prioritized countries, regional offices, partners and other product categories.**

Department responsible:	Supply Division
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

242. UNICEF is in the process of developing a cost-effective strategy to extend the last mile supply monitoring project to prioritized offices, taking into consideration the funding constraints of the extension.

243. **In paragraph 162 of its report, the Board recommended that the Supply Division develop a comprehensive training programme for stakeholders, focused on building competencies in last mile processes.**

Department responsible:	Supply Division
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

244. UNICEF is in the process of developing a focused training programme for stakeholders on the last mile system processes.

245. **In paragraph 170 of its report, the Board recommended that the Supply Division establish a formal forecasting guideline that clearly defines the steps, roles and responsibilities of all stakeholders, including the Supply Division, regional offices and country offices.**

Department responsible:	Supply Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

246. UNICEF will establish a guideline to formalize and standardize the existing forecasting practices and processes.

247. **In paragraph 181 of its report, the Board recommended that the Supply Division develop a comprehensive plan to fully digitalize manual workflows, processes and activities currently conducted outside formal systems, with a particular focus on forecasting, requisition processes, requirement definition and Contracts Review Committee activities related to goods and services procurement and on ensuring interoperability in discharging these functions.**

Department responsible:	Supply Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

248. UNICEF is working on its plans regarding focused engagement on digital initiatives. Core processes, including legacy solutions and manual actions, are being considered for review and potential replacement.

249. **In paragraph 187 of its report, the Board recommended that the Pakistan country office establish a distribution plan to optimize stock management, prioritizing the redistribution of long-stored and near-expiry items and aligning procurement with actual programme needs to minimize losses and reduce storage costs, while retaining flexibility for items the office considers necessary to keep in stock for a longer period.**

Department responsible: Pakistan country office

Status: Closure requested

Priority: Medium

Target date: Not applicable

250. UNICEF has developed an inventory management dashboard to provide real-time visibility of inventory ageing and to alert programme sections on critical inventory status. In addition, a systematic programmatic review for each programme inventory and contingency plans have been instituted. These measures have ensured that long-stored and near-expiry items are flagged for timely and informed decision-making on distribution, that procurement plans are aligned with actual programme needs and that the risk of stock loss is reduced. UNICEF considers this recommendation to be implemented and requests its closure by the Board.

251. **In paragraph 197 of its report, the Board recommended that the Pakistan country office reassess the cost benefit of requiring the implementation of a warehouse management system, as initially proposed under contract LTA-S 42412524.**

Department responsible: Pakistan country office

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

252. UNICEF has launched a new tender to establish a long-term arrangement with a vendor capable of fully meeting the required standards. The new long-term arrangement will ensure the implementation of a warehouse management system for better stock control and visibility, temperature-controlled storage of ready-to-use therapeutic food in line with UNICEF guidelines and product specifications, and stock management practices that ensure that ready-to-use therapeutic food has at least 80 per cent of its shelf life remaining upon receipt.

253. **In paragraph 198 of its report, the Board recommended that the Pakistan country office require the contracted party under contract LTA-S 42412524 to store the ready-to-use therapeutic food in a temperature-controlled environment, with a desired range as established in the UNICEF procedure on warehouse and inventory management or as mentioned in the ready-to-use therapeutic food product specification sheet.**

Department responsible: Pakistan country office

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

254. Please refer to the comments of UNICEF in paragraph 252 above relating to the recommendation contained in paragraph 197 of the Board's report for the year ended 31 December 2024.

255. **In paragraph 199 of its report, the Board recommended that the Pakistan country office control ready-to-use therapeutic food stocks to ensure that the products in stock are of fresh production, having at least 80 per cent of their shelf life.**

Department responsible:	Pakistan country office
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

256. Please refer to the comments of UNICEF in paragraph 252 above relating to the recommendation contained in paragraph 197 of the Board's report for the year ended 31 December 2024.

257. **In paragraph 205 of its report, the Board recommended that the Pakistan country office develop a guideline that outlines the conduct of periodic performance reviews of high-value contractual deliverables, key requirements and service expectations.**

Department responsible:	Pakistan country office
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

258. UNICEF has developed a guideline that outlines the conduct of periodic performance reviews of high-value contractual deliverables, key requirements and service expectations. UNICEF considers this recommendation to be implemented and requests its closure by the Board.

259. **In paragraph 206 of its report, the Board recommended that the Pakistan country office develop a digital environment where performance reviews are housed for transparency, timely monitoring, and internal controls for informed decision-making and proactive contract management.**

Department responsible:	Pakistan country office
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

260. UNICEF has developed a digital environment for contract performance review reports. Contract evaluations are managed through the Fiori electronic system platform, in which all reports are electronically attached for streamlined tracking and accessibility. In addition, an office-wide SharePoint repository houses and tracks periodic evaluation reports. UNICEF considers this recommendation to be implemented and requests its closure by the Board.

261. **In paragraph 212 of its report, the Board recommended that the Pakistan country office develop a procurement sustainability guideline, covering, inter alia, clear standardization criteria and their inclusion in procurement contracts, a structured strategy for consultation with suppliers and useful tools such as a checklist for procurement staff to prepare terms of reference.**

Department responsible:	Pakistan country office
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

262. UNICEF has developed a procurement sustainability guideline for procurement staff to prepare terms of reference. UNICEF considers this recommendation to be implemented and requests its closure by the Board.

263. **In paragraph 213 of its report, the Board recommended that the Pakistan country office improve and enhance training programmes about sustainable procurement.**

Department responsible:	Pakistan country office
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

264. UNICEF has enhanced training programmes on sustainable procurement and has provided orientation to staff and current and prospective suppliers on sustainable procurement. UNICEF considers this recommendation to be implemented and requests its closure by the Board.

265. **In paragraph 226 of its report, the Board recommended that the Programme Group, the Office of Emergency Programmes and the Brazil country office take measures to reinforce open selection as the default approach, such as conducting training sessions or workshops to promote open selection of civil society organization partners.**

Departments responsible:	Programme Group, Office of Emergency Programmes and Brazil country office
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

266. UNICEF will conduct the training sessions and workshops to promote the open selection of civil society organization partners.

267. **In paragraph 232 of its report, the Board recommended that the Office of Emergency Programmes register all selections of civil society organization partners in the United Nations Partner Portal, whether a direct or open modality has been used.**

Department responsible:	Office of Emergency Programmes
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

268. UNICEF has started the registration of all selections of implementing partners, whether direct or open, on the United Nations Partner Portal.

269. **In paragraph 237 of its report, the Board recommended that the Brazil country office take measures to increase the registration of local civil society organizations on the United Nations Partner Portal and improve their engagement in the open selection processes.**

Department responsible:	Brazil country office
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

270. UNICEF launched capacity-building efforts aimed at increasing the registration of local civil society organizations on the United Nations Partner Portal and at improving their engagement in the open selection processes.

271. **In paragraph 238 of its report, the Board recommended that UNICEF enhance the United Nations Partner Portal resource library to facilitate easier registration and application processes for local organizations that encounter difficulties with the official language used.**

Department responsible:	Division of Data, Analytics, Planning and Monitoring
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

272. In coordination with its regional and country offices, UNICEF is in the process of translating relevant materials from the United Nations Partner Portal resource library into other languages.

273. **In paragraph 239 of its report, the Board recommended that the Brazil country office take measures to ensure wider civil society organization engagement and participation in partnership opportunities, such as by utilizing diverse communication channels to promote the United Nations Partner Portal.**

Department responsible:	Brazil country office
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

274. UNICEF is undertaking a mapping of implementing partners and developing a broader dissemination strategy aimed at promoting the United Nations Partner Portal to ensure wider civil society organization engagement and participation in partnership opportunities.

275. **In paragraph 247 of its report, the Board recommended that the Brazil and Ethiopia country offices promote awareness among programme document focal points and Goal Area chiefs regarding the recommended deadlines for launching open selections and the respective clarification period, ensuring alignment with UNICEF partner selection guidelines.**

Departments responsible: Brazil and Ethiopia country offices

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2025

276. UNICEF has launched focused training sessions for programme document focal points and Goal Area chiefs regarding the recommended deadlines for launching open selections and the respective clarification period.

277. **In paragraph 248 of its report, the Board recommended that the Brazil and Ethiopia country offices establish a mechanism to review calls for expressions of interest postings, to ensure compliance with the recommended timelines.**

Departments responsible: Brazil and Ethiopia country offices

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

278. UNICEF has begun implementing a mechanism to review calls for expressions of interest postings to ensure compliance with the timelines.

279. **In paragraph 255 of its report, the Board recommended that the Ethiopia country office conduct a review of the current processes involved in finalizing programme documents to identify bottlenecks and inefficiencies, in order to improve the timeliness of their completion.**

Department responsible: Ethiopia country office

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

280. UNICEF is conducting a review of the current processes involved in finalizing programme documents to identify bottlenecks and inefficiencies.

281. **In paragraph 256 of its report, the Board recommended that the Ethiopia country office implement training for civil society organization partners to ensure they clearly understand the necessary steps and documentation to facilitate smoother and faster completion of programme documents.**

Department responsible: Ethiopia country office

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

282. UNICEF is conducting training for civil society organization partners to support and encourage them in clearly understanding the steps and documentation required to facilitate smoother and faster completion of programme documents.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

283. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.3, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the four recommendations that were assessed by the Board to be under implementation. The information is set out below in the order in which the recommendations are presented in the annex.

284. Table 15 summarizes the overall situation as of August 2025.

Table 15
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division of Financial and Administrative Management	1	–	–	1	1	–
Division of Data, Analytics, Planning and Monitoring	1	–	1	–	–	–
Office of the Executive Director	2	–	1	1	1	–
Total	**4**	**–**	**2**	**2**	**2**	**–**

Report of the Board for the year ended 31 December 2022[15]

285. **In paragraph 45 of its report, the Board recommended that UNICEF take measures to reduce the gaps between the time the expenditures are reported by the implementing partners and the spot checks are performed by the organization to ensure the effectiveness of this assurance activity.**

Department responsible:	Division of Data, Analytics, Planning and Monitoring
Status:	Closure requested
Priority:	High
Original target date:	Second quarter of 2024
Revised target date:	Not applicable

286. UNICEF disseminated the updated spot checks user guide and an online training course on its implementation. Following their issuance, UNICEF analysed the gap in terms of time between expenditure reporting and spot check execution and confirmed that it has decreased. UNICEF considers this recommendation to be implemented and requests its closure by the Board.

287. **In paragraph 98 of its report, the Board recommended that UNICEF clearly describe in its policy on enterprise risk management the roles and responsibilities of the Executive Board, the Legal Office, the Evaluation Office and the Ethics Office.**

[15] A/78/5/Add.3, chap. II.

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	High
Original target date:	First quarter of 2024
Revised target date:	Fourth quarter of 2025

288. A new process for developing and updating policies and procedures was introduced in 2024, resulting in the delayed implementation of this recommendation. However, UNICEF has made significant progress in revising its policy on enterprise risk management to clarify the roles and responsibilities of key stakeholders.

Report of the Board for the year ended 31 December 2023[16]

289. **In paragraph 36 of its report, the Board recommended that UNICEF update its budget policy and related guidelines to reflect eligibility for the 7 per cent set-aside allocation, the maximum percentage of distribution allowed between offices and possible duly justified exceptions.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	Fourth quarter of 2025

290. A new process for developing and updating policies and procedures was introduced in 2024, resulting in the delayed implementation of this recommendation. UNICEF is finalizing the revised budget procedure and related guidelines to address the Board's recommendation.

291. **In paragraph 37 of its report, the Board recommended that UNICEF allocate the 7 per cent set-aside grants resources in accordance with the applicable policy to prevent unauthorized categories of expenses from being allocated to the set-aside.**

Department responsible:	Office of the Executive Director
Status:	Closure requested
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	Not applicable

292. UNICEF has ensured that the 7 per cent set-aside grants were allocated in accordance with the applicable policy, which has prevented unauthorized categories of expenses from being allocated to the set-aside. UNICEF considers this recommendation to be implemented and requests its closure by the Board.

[16] A/79/5/Add.3, chap. II.

VII. United Nations Relief and Works Agency for Palestine Refugees in the Near East

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[17]

293. Table 16 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 16
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Central Support Services Division	1	–	–	1	1	–
Microfinance Department	1	–	–	1	1	–
Multiple offices	1	–	–	1	1	–
Total	**3**	**–**	**–**	**3**	**3**	**–**

294. Table 17 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 17
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Central Support Services Division	2	–	–	2	2	–
Department of Relief and Social Services	2	–	–	2	2	–
Microfinance Department	3	–	–	3	3	–
Multiple offices	2	–	–	2	2	–
Total	**9**	**–**	**–**	**9**	**9**	**–**

295. **In paragraph 40 of its report, the Board recommended that the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), in preparing future proposed programme budgets, fully leverage the role of the human resources working group, taking into account the existing post structure and foreseeable staffing needs, to enhance the accuracy and transparency of budget information on posts in the proposed programme budget.**

Departments responsible: Department of Human Resources and Department of Finance

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

[17] A/80/5/Add.4, chap. II.

296. UNRWA maintains strategic and operational coordination structures to strengthen Agency-wide staff planning. Structural decisions are deliberated within the human resources working group and communicated to the Department of Human Resources and the Department of Finance, promoting better alignment. Implementation of the initiatives for the next budget cycle aimed at improving accountability and transparency in post budgeting are ongoing.

297. **In paragraph 47 of its report, the Board recommended that UNRWA, when circumstances allow, complete the inventory information correction in the REACH system, supported by physical verification of stocks.**

Department responsible:	Central Support Services Division
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2026

298. The current volatile and dangerous security situation in the Gaza field office, with inventory dispersed across multiple sites and storage facilities, makes it impossible to conduct stock verification and update inventory data in the REACH system. UNRWA will resume reconciliation efforts and continue the work already initiated once access to the premises is possible.

299. **In paragraph 55 of its report, the Board recommended that UNRWA refer the matter to its internal legal department for review to determine whether further legal action is warranted and assess the appropriateness of renewing the contract with the insurance provider.**

Department responsible:	Central Support Services Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

300. The insurance contract was renewed following the issuance of an openly advertised request for information. Following consultations with the Department of Legal Affairs and based on a review of the contract, UNRWA is considering various courses of action. The outcome of the legal review will be taken into consideration in the future tender process.

301. **In paragraph 63 of its report, the Board recommended that UNRWA resolve the limitations in the system and implement the follow-up mechanism in accordance with its established procedures.**

Department responsible:	Department of Relief and Social Services
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

302. UNRWA will resolve the technical issue in the Relief and Social Services Information System. In addition, UNRWA will conduct quality checks on all selective cash data across field offices to ensure compliance, address any issues and implement the current Relief Services Instructions effectively.

303. **In paragraph 72 of its report, the Board recommended that UNRWA, in future multipurpose cash assistance and in other interventions, further strengthen its flexible planning approaches by regular reassessments of multipurpose cash assistance delivery feasibility, market functionality and beneficiary access to funds, vouchers or contracted retailers.**

Department responsible:	Department of Relief and Social Services
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

304. UNWRA will ensure that the design and implementation of multipurpose cash assistance interventions are guided by the latest evidence from cash working groups and other relevant data sources.

305. **In paragraph 81 of its report, the Board recommended that UNRWA systematically identify and analyse the factors hindering the disposal of expired medications and explore solutions to address the specific challenges faced by each field office to expedite the disposal of such medications.**

Departments responsible:	Central Support Services Division and Department of Health
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2026

306. UNRWA is working to address the disposal of expired medications, a process that in some locations depends on local government regulations and requires special approval. UNRWA will conduct a field-specific review of systemic constraints, enhance the oversight of medicine inventory and engage with host countries and partners to seek support and share best practices.

307. **In paragraph 89 of its report, the Board recommended that UNRWA enhance the prioritization of bad debt recovery in operations by developing practical measures or procedures to gradually improve recovery performance on written-off loans.**

Department responsible:	Microfinance Department
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2026

308. UNWRA is developing a dedicated manual on the follow-up and recovery of written-off loans. In addition, assessments and internal reviews are under way to ensure alignment with operational realities and best practices.

309. **In paragraph 96 of its report, the Board recommended that UNRWA conduct a risk assessment on new loan applications from clients with a history of overdue loans in the West Bank Field Office and determine whether to apply elevated approval tiers, consistent with the practices of other field offices.**

Department responsible: Microfinance Department

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

310. UNRWA has initiated a risk assessment of the loan approval process in the West Bank Field Office, with a specific focus on applicants with a history of overdue loans. On the basis of the findings, revised approval tiers will be established.

311. **In paragraph 104 of its report, the Board recommended that UNRWA conduct a comprehensive assessment, and on the basis of the result of the assessment, develop realistic and feasible loan approval timelines.**

Department responsible: Microfinance Department

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

312. UNRWA is conducting a comprehensive review of loan approval timelines across all field offices to identify inefficiencies and establish realistic benchmarks that are aligned with client needs and operational capacities.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

313. In annex I to its report for the year ended 31 December 2024 (A/80/5/Add.4, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the five recommendations that were assessed by the Board to be under implementation. The information is set out below in the order in which the recommendations are presented in annex I.

314. Table 18 summarizes the overall situation as of August 2025.

Table 18
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Department of Planning	2	–	–	2	2	–
Department of Finance	1	–	–	1	1	–
Department of Human Resources	1	–	–	1	1	–
Department of Digital Impact, Technology and Innovation	1	–	–	1	1	–
Total	**5**	**–**	**–**	**5**	**5**	**–**

Report of the Board for the year ended 31 December 2020[18]

315. **In paragraph 47 of its report, the Board recommended that UNRWA resume the drafting of the emergency response handbook and expedite its deployment.**

Department responsible:	Department of Planning
Status:	Under implementation
Priority:	Medium
Original target date:	Third quarter of 2022
Revised target date:	Second quarter of 2026

316. UNWRA has secured additional resources to develop the emergency response handbook. The delay in implementing this recommendation is due mainly to the prioritization of immediate response actions related to the humanitarian crisis in Gaza and Lebanon and its spillover into the West Bank and the Syrian Arab Republic.

Report of the Board for the year ended 31 December 2021[19]

317. **In paragraph 130 of its report, the Board recommended that UNRWA evaluate the annual operational planning cycle and update organizational directive No. 21 on the basis of the evaluation.**

Department responsible:	Department of Planning
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2022
Revised target date:	Second quarter of 2026

318. There were delays, which were due primarily to the ongoing humanitarian crisis in UNRWA areas of operations, particularly in Gaza. The annual operational planning cycle has been completed and the update of organizational directive No. 21 is in the final stages of review.

Report of the Board for the year ended 31 December 2023[20]

319. **In paragraph 57 of its report, the Board recommended that UNRWA conduct a thorough field inspection of property, plant and equipment in Gaza when conditions are suitable, and adjust impairment loss if needed based on the results of the inspection.**

Department responsible:	Department of Finance
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2025
Revised target date:	Second quarter of 2026

[18] A/76/5/Add.4, chap. II.
[19] A/77/5/Add.4, chap. II.
[20] A/79/5/Add.4, chap. II.

320. The ongoing war in Gaza has made the physical verification of assets impossible due to extreme safety and security risks for UNRWA staff. Preliminary assessments of asset damage have been carried out and a comprehensive review will be conducted when conditions permit, including physical verification and on-site inspections. Any adjustments will follow UNRWA policies and applicable IPSAS standards.

321. **In paragraph 72 of its report, the Board recommended that UNRWA make efforts to increase proactive communication and publicity and expedite the payments of death benefit.**

Department responsible:	Department of Human Resources
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	Second quarter of 2026

322. Progress continues to be severely constrained by the ongoing conflict and multiple challenges that hinder the process, including non-functional judicial systems, lack of access to cash, non-operational banks and, in some cases, the death of intended beneficiaries. Nevertheless, UNRWA is actively working to locate and communicate with surviving family members and to strengthen outreach on death benefit entitlements. However, these efforts are often disrupted by mass displacements, evacuation orders, loss of mobile connectivity and the destruction of civil records. UNRWA remains committed to implementing this recommendation when conditions allow.

323. **In paragraph 123 of its report, the Board recommended that UNRWA conduct a review of the Digital Transformation Strategy and update and improve the relevant objectives of each pillar for more effective implementation.**

Department responsible:	Department of Digital Impact, Technology and Innovation
Status:	Under implementation
Priority:	Medium
Original target date:	Second quarter of 2025
Revised target date:	First quarter of 2026

324. UNWRA is partnering with a consulting firm to review and update its Digital Transformation Strategy.

VIII. United Nations Institute for Training and Research

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[21]

325. Table 19 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

[21] A/80/5/Add.5, chap. II.

Table 19
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division for Operations	3	–	2	1	1	–
Division for People	2	–	–	2	2	–
Total	**5**	**–**	**2**	**3**	**3**	**–**

326. Table 20 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 20
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division for Operations	6	–	5	1	1	–
Division for People	4	–	1	3	3	–
Total	**10**	**–**	**6**	**4**	**4**	**–**

327. **In paragraph 25 of its report, the Board recommended that the United Nations Institute for Training and Research (UNITAR) implement an approval workflow for accounts receivable transactions to ensure proper oversight controls, thereby mitigating the associated risks.**

Department responsible: Division for Operations

Status: Closure requested

Priority: High

Target date: Not applicable

328. UNITAR has established an approval workflow for accounts receivables requiring manual review by the approving officer prior to being recorded in the system. In addition, the list of accounts receivables posted in the system is regularly reviewed as part of the monthly accounts control activities. UNITAR considers this recommendation to be implemented and requests its closure by the Board.

329. **In paragraph 26 of its report, the Board recommended that UNITAR engage in negotiations with UNDP to integrate the approval workflow for accounts receivable transactions within the enterprise resource planning system.**

Department responsible: Division for Operations

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2025

330. UNITAR has engaged with UNDP to implement an approval workflow for accounts receivable transactions in the Quantum enterprise resource planning system.

331. **In paragraph 35 of its report, the Board recommended that UNITAR develop and implement a structured process for preparing and submitting regular cash flow forecasts to UNDP, ensuring alignment with its responsibilities outlined in the service level agreement.**

Department responsible:	Division for Operations
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

332. Starting in March 2025, UNITAR has provided cash flow forecasts to UNDP on a quarterly basis. UNITAR considers this recommendation to be implemented and requests its closure by the Board.

333. **In paragraph 45 of its report, the Board recommended that UNITAR strengthen its internal controls over the financial clearance process for personnel categories by implementing an aggregated and standardized mechanism to verify the availability of funds at the budget line level prior to the issuance or renewal of appointments and contracts.**

Department responsible:	Division for Operations
Status:	Closure requested
Priority:	High
Target date:	Not applicable

334. The Finance and Budget Unit provides a more holistic overview of the programme's financial situation in terms of funds and budget availability before the issuance or renewal of appointments. On the basis of this information, the Executive Director decides whether to endorse the issuance or renewal of appointments. UNITAR considers this recommendation to be implemented and requests its closure by the Board.

335. **In paragraph 61 of its report, the Board recommended that UNITAR finalize and issue a revised internal policy for the International Training Centre for Authorities and Leaders (CIFAL) Global Network to clarify expectations regarding documentation, governance, financial planning, evaluation and branding.**

Department responsible:	Division for People
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

336. The policy for the CIFAL Global Network has been updated, and a new administrative circular is planned for issuance once consultations with CIFAL directors are completed.

337. **In paragraph 62 of its report, the Board recommended that UNITAR enhance communication with host institutions to encourage consistent documentation practices, with an emphasis on reporting, quality assurance and alignment with the CIFAL branding policy.**

Department responsible:	Division for People
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

338. The recommended topics have been reviewed during several bilateral calls between the CIFAL directors and the UNITAR CIFAL team and during the CIFAL Global Network monthly coordination call held in June 2025. The need for strict reporting practices and quality assurance standards was highlighted, consistent documentation practices were encouraged and the CIFAL directors were reminded about the mandatory CIFAL branding policy. UNITAR considers this recommendation to be implemented and requests its closure by the Board.

339. **In paragraph 71 of its report, the Board recommended that UNITAR develop an action plan to strengthen the protection of its brand across jurisdictions where CIFAL centres operate.**

Department responsible:	Division for People
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2025

340. The CIFAL Global Network will adopt a new branding action plan at its twenty-second annual steering committee meeting, scheduled for December 2025. In the meantime, all CIFAL directors have agreed to explore local brand protection measures in their respective countries.

341. **In paragraph 72 of its report, the Board recommended that UNITAR assess the feasibility of registering the CIFAL trademark where it deems appropriate.**

Department responsible:	Division for People
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2025

342. Registration of the CIFAL logo and name as trademarks with the World Intellectual Property Organization is ongoing. This will provide UNITAR with worldwide intellectual property rights.

343. **In paragraph 84 of its report, the Board recommended that UNITAR ensure the classification group field is consistently completed in all fee determination forms.**

Department responsible:	Division for Operations
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

344. The requirement for the fee forms to be properly completed has been communicated to managers and the Human Resources Unit of UNITAR conducts reviews to return any incomplete submissions. UNITAR considers this recommendation to be implemented and requests its closure by the Board.

345. **In paragraph 85 of its report, the Board recommended that UNITAR ensure that clear justification is provided within the form to support transparency and traceability in the fee-setting process in those cases where the agreed fee does not align with the standard range for the selected group or where no group is selected.**

Department responsible:	Division for Operations
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

346. Please refer to the comments of UNITAR in paragraph 344 above relating to the recommendation contained in paragraph 84 of the Board's report for the year ended 31 December 2024. UNITAR considers this recommendation to be implemented and requests its closure by the Board.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

347. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.5, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the six recommendations that were assessed by the Board to be under implementation and one that was assessed as not implemented. The information is set out below in the order in which the recommendations are presented in the annex.

348. Table 21 summarizes the overall situation as of August 2025.

Table 21
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division for Operations	4	–	4	–	–	–
Multiple offices	3	–	1	2	2	–
Total	**7**	**–**	**5**	**2**	**2**	**–**

Report of the Board for the year ended 31 December 2021[22]

349. **In paragraph 82 of its report, the Board recommended that UNITAR improve the level of compliance with regard to the completion of mandatory training courses.**

[22] A/77/5/Add.5, chap. II.

Department responsible:	Division for Operations
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2022
Revised target date:	Not applicable

350. The Executive Director of UNITAR has requested that directors and managers comply with the requirements for mandatory training courses. The related administrative circular has been amended to update the list of mandatory training courses. In addition, UNITAR has launched an online tool to record certificates for mandatory training, which will strengthen monitoring and reporting on compliance. According to the report on the completion of mandatory training as at 26 June 2025, UNITAR has increased its overall completion rate to more than 80 per cent of personnel, compared with 20 per cent in March 2024. UNITAR considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2022[23]

351. **In paragraph 43 of its report, the Board recommended that UNITAR ensure that all revolving loan funds be returned in accordance with the provisions established in AC/UNITAR/2016/12.**

Departments responsible:	Office of the Executive Director and Division for Operations
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2023
Revised target date:	Not applicable

352. All revolving loan fund repayments due have been made in full in accordance with the provisions of AC/UNITAR/2016/12. UNITAR considers this recommendation to be implemented and requests its closure by the Board.

353. **In paragraph 101 of its report, the Board recommended that UNITAR develop a formal succession plan, with the aim of smoothing transition or minimizing disruptions in case of the unexpected departure of staff.**

Department responsible:	Division for Operations
Status:	Closure requested
Priority:	Medium
Original target date:	Third quarter of 2024
Revised target date:	Not applicable

354. Given the ongoing review of the UNITAR business model, combined with the ongoing UN80 Initiative, UNITAR has decided to put the development of a succession plan on hold. UNITAR considers this recommendation to have been overtaken by events and requests its closure by the Board.

[23] A/78/5/Add.5, chap. II.

355. **In paragraph 167 of its report, the Board recommended that UNITAR recognize the affiliation fee revenue in the correct period and collect from each International Training Centre for Authorities and Leaders the annual affiliation fee and evaluate actions to be taken over outstanding fees.**

Departments responsible:	Division for People and Division for Operations
Status:	Under implementation
Priority:	Medium
Original target date:	Not applicable
Revised target date:	Fourth quarter of 2025

356. All CIFAL fees, including for prior years, have been recognized and collected, except for one that the partner has committed to settle by December 2025.

357. **In paragraph 178 of its report, the Board recommended that UNITAR take measures to ensure proper recording and data updates in the inventory tool and implement them to control and monitor the process for property management.**

Department responsible:	Division for Operations
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2023
Revised target date:	Not applicable

358. UNITAR has implemented several key measures related to the responsibilities of several units, along with the annual physical inventory processes to ensure the accuracy and completeness of inventory records. Administrative circulars on property management and inventory control (AC/UNITAR/2024/06) and disposal of computer equipment (AC/UNITAR/2024/07) have also been issued. Furthermore, all data associated with non-expendable property in the UNITAR inventory tool since 2018 have been reviewed, updated and completed. UNITAR considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2023[24]

359. **In paragraph 42 of its report, the Board recommended that UNITAR assess and adopt measures regarding the current practice of rehiring individual contractors for extended periods to avoid inappropriate prolonged use of non-staff personnel.**

Department responsible:	Division for Operations
Status:	Closure requested
Priority:	High
Original target date:	First quarter of 2025
Revised target date:	Not applicable

[24] A/79/5/Add.5, chap. II.

360. Given the ongoing review of the UNITAR business model, combined with the ongoing UN80 Initiative, UNITAR has decided to put the development of new policy documents related to the rehiring of individual contactors on hold. UNITAR considers this recommendation to have been overtaken by events and requests its closure by the Board.

361. **In paragraph 55 of its report, the Board recommended that UNITAR ensure that reports are submitted to donors in accordance with the deadlines established in the signed agreements.**

Departments responsible:	All programme units, Division for Strategic Planning and Performance and Division for Operations
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	No change

362. The evaluation of donor and implementing partner reporting practices included recommendations for the targeted units to improve compliance. In response, UNITAR implemented a reporting dashboard to support monitoring and developed a corrective action plan that is under implementation.

IX. Voluntary funds administered by the United Nations High Commissioner for Refugees

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[25]

363. Table 22 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 22
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division of Financial and Administrative Management	5	–	–	5	5	–
Division of Emergency, Security and Supply	4	–	–	4	4	–
Division of Information Systems and Telecommunications	3	–	–	3	3	–
Division of External Relations	1	–	–	1	1	–
Division of International Protection	1	–	1	–	–	–
Division of Strategic Planning and Results	1	–	–	1	1	–
Total	**15**	**–**	**1**	**14**	**14**	**–**

[25] A/80/5/Add.6, chap. II.

364. Table 23 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 23
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division of Financial and Administrative Management	9	–	–	9	9	–
Division of Emergency, Security and Supply	8	–	–	8	8	–
Division of Information Systems and Telecommunications	3	–	–	3	3	–
Division of External Relations	4	–	–	4	4	–
Division of International Protection	2	–	1	1	1	–
Division of Resilience and Solutions	2	–	–	2	2	–
Global Data Service	2	–	–	2	2	–
Division of Strategic Planning and Results	1	–	–	1	1	–
Executive Office	1	–	–	1	1	–
Multiple offices	1	–	–	1	1	–
Total	**33**	**–**	**1**	**32**	**32**	**–**

365. **In paragraph 33 of its report, the Board, in order to enable UNHCR to address the complexity of valuation and accounting under IPSAS 41, while ensuring the integrity of financial reporting, recommended that UNHCR: (a) assess different options, including that of continuing to use an external consultant with the technical expertise required to ensure the reliability and accuracy of accounting records and information provided in the financial statements relating to long-term investments; and (b) if this option is chosen, explore the possibility of sharing this expertise with other United Nations entities facing similar challenges, in order to optimize costs and resources.**

Department responsible: Division of Financial and Administrative Management

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2025

366. UNHCR will secure the necessary financial resources to ensure the availability of appropriate technical expertise for the preparation of reporting that is compliant with IPSAS 41.

367. **In paragraph 43 of its report, the Board recommended that UNHCR: (a) strengthen its procedures to ensure timely and accurate updates of the lists of bank signatories; and (b) obtain written confirmation from financial service providers to verify the implementation of all communicated changes to signatories.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

368. UNHCR will streamline the process for updating bank signatories to strengthen compliance and improve internal controls and will obtain written confirmation from financial service providers.

369. **In paragraph 51 of its report, the Board recommended that UNHCR further strengthen the process of bank and cash account reconciliations through: (a) enhanced system integration between banking platforms and the Cloud ERP system, and expedited automation of relevant procedures; (b) prompt identification and clearance of unreconciled transactions, notably those outstanding for extended periods; and (c) finalization of technical adjustments to address recurrent reconciliation challenges, particularly those arising from multi-currency transactions and automated revaluations.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

370. UNHCR will enhance and streamline bank and cash-on-hand reconciliation processes by improving integration between banking platforms and the cloud-based ERP system and by adopting best practices, including the use of automation and advanced technologies.

371. **In paragraph 57 of its report, the Board recommended that UNHCR review the presentation (current vs. non-current), measurement (including discounting of non-current liabilities) and disclosure of the appendix D liability to ensure full compliance with IPSAS 39.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

372. UNHCR will engage with actuaries and the internal claims management team to develop and implement an appropriate basis for calculating self-insured appendix D accounting under IPSAS 39.

373. **In paragraph 64 of its report, the Board recommended that UNHCR conduct a statistical analysis on the consumption of annual leave in order to fully comply with IPSAS 39, paragraph 10, by evidencing the actual timing of settlement, and discount the long-term portion if applicable.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

374. UNHCR will explore transitional options for 2025, recognizing that ongoing restructuring may hinder the provision of reliable long-term estimates by year-end. Given this uncertainty, UNHCR may classify annual leave liabilities as short-term in the 2025 financial statements as a prudent and cost-effective measure.

375. **In paragraph 72 of its report, the Board recommended that UNHCR enhance its impairment assessment methodology and implement a formal annual review of inventory shelf lives, in order to ensure that impairment indicators are accurately and consistently reflected in the financial statements.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

376. UNHCR will strengthen the impairment review methodology by formally documenting it as part of the year-end instructions and ensuring consistent application, starting with the 2025 financial year.

377. **In paragraph 79 of its report, the Board recommended that UNHCR implement more robust control processes to ensure classification of expenses in the correct general ledger account based on their true nature, either by ensuring that users respect the procurement category mapping to expenditure type when posting a new purchase order (and providing additional training/guidance at the appropriate level), and/or by adapting the systems in order to automatically detect and reject any inconsistent postings.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

378. UNHCR implemented an automated preventive control to validate and reject inconsistent postings related to the procurement of services and will implement a similar control for procurement of goods.

379. **In paragraph 85 of its report, the Board recommended that UNHCR implement, during the first month after closing the accounts, a traceable year-end review of goods receipts, allowing a clear identification and recognition of goods in transit based on effective date of transfer of ownership.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

380. UNHCR will establish a standard operating procedure for the year-end review of goods receipts to enhance the identification and recording of goods in transit.

381. **In paragraph 106 of its report, the Board recommended that UNHCR measure the evolution of the direct running costs of the information technology systems involved, to monitor and ensure that the cost of services associated with its "multi-cloud" strategy, which creates strong dependency on its suppliers, remains controlled.**

Department responsible:	Division of Information Systems and Telecommunications
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

382. UNHCR regularly reviews the financial aspects related to information technology services during the annual budgeting cycle and will continue to monitor the cost of information technology services to the organization.

383. **In paragraph 117 of its report, the Board recommended that UNHCR senior management establish a robust governance structure, through a standard operating procedure, to ensure coverage of ongoing issues and actions taken, and foster a collaborative, coherent decision-making process.**

Department responsible:	Division of Information Systems and Telecommunications
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2025

384. UNHCR has implemented a governance structure to ensure coordination between business units and the Division of Information Systems and Telecommunications to facilitate performance monitoring, resolve ongoing issues and maintain solutions in production.

385. **In paragraph 124 of its report, the Board recommended that UNHCR establish, through the data governance framework, centralized governance for data and reports, promoting and fostering collaboration between the various divisions and entities.**

Department responsible:	Global Data Service
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

386. UNHCR launched the enterprise data platform to unify data from multiple sources using standardized data quality and ingestion protocols. A formal data governance committee is being established to define common standards for data collection, analysis and presentation, and to promote harmonized reporting.

387. **In paragraph 140 of its report, the Board recommended that UNHCR ensure that operational errors relating to data integration under the business transformation programme are addressed, as they are identified, and that active collaboration between technical and business units is in place, with the aim of reducing disruptions and ensuring continuity.**

Department responsible:	Division of Information Systems and Telecommunications
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

388. Please refer to the comments of UNHCR in paragraph 384 above relating to the recommendation contained in paragraph 117 of the Board's report for the year ended 31 December 2024. UNHCR launched a project aimed at enhancing the integration and optimization of several corporate enterprise resource planning systems, further contributing to improvements in operational efficiency, the resolution of integration errors and user experience.

389. **In paragraph 151 of its report, the Board recommended that UNHCR pursue alignment of its country strategic planning with United Nations Sustainable Development Cooperation Framework planning.**

Department responsible:	Division of Strategic Planning and Results
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

390. UNHCR continues to strengthen its engagement in the United Nations Sustainable Development Cooperation Framework process to support its protection and solutions mandate. UNHCR aligns its planning with United Nations Sustainable Development Cooperation Framework timelines and shared thematic priorities. As the Development Coordination Office of the United Nations takes the lead regarding updates to Sustainable Development Goal guidance on the Framework, UNHCR has issued, on the basis of a recent system-wide evaluation, interim internal guidance that will be revised once the new framework is finalized.

391. **In paragraph 167 of its report, the Board recommended that UNHCR continue to improve its efforts to estimate UNHCR staffing and operational costs**

for coordination services in refugee and non-refugee settings and mixed situations, taking into account the coordination-related outcomes of United Nations system-wide evaluation.

Department responsible:	Division of External Relations
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

392. UNHCR has developed a preliminary methodology, which is undergoing internal review and approval, to estimate staffing and operational costs for coordination at the global, regional and national levels.

393. **In paragraph 180 of its report, the Board recommended that UNHCR make partnership frameworks accessible, including their updates, and explore the definition of a standard operating procedure on the standard provisions of inter-agency partnership frameworks that best reflect mutual interests and concerns.**

Department responsible:	Division of External Relations
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2026

394. UNHCR, in close collaboration with relevant inter-agency partnership teams, will manage and maintain an up-to-date, accessible repository of partnership frameworks. Opportunities to standardize key provisions reflecting mutual interests will be explored through consultations with stakeholders.

395. **In paragraph 196 of its report, the Board recommended that UNHCR prioritize the most critical issues addressed by the joint letter of 14 May 2022 on UNHCR-International Organization for Migration (IOM) cooperation (terminology, role of the United Nations Migration Network, mixed movements and data) and promote continuous communication at the field level to improve UNHCR-IOM relations.**

Department responsible:	Executive Office
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

396. In June 2025, the principals of both UNHCR and IOM held a meeting, followed by in-depth discussions at the director level to advance the dialogue. UNHCR will maintain a regular information exchange with IOM and will provide ongoing updates and guidance to field operations as discussions evolve.

397. **In paragraph 203 of its report, the Board recommended that UNHCR, at the time of the upcoming revision of the cooperation framework with UNDP, explore the feasibility of establishing quantitative and qualitative indicators to better measure outcomes of joint actions.**

Department responsible:	Division of Resilience and Solutions
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

398. UNHCR has begun developing a revised cooperation framework with UNDP, aiming to finalize it ahead of the high-level officials' meeting scheduled for December 2025.

399. **In paragraph 211 of its report, the Board recommended that UNHCR, building on its existing work on interoperability standards, engage in inter-agency coordination forums to co-develop a modular framework of defined principles and technical standards on interoperability.**

Department responsible:	Global Data Service
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

400. UNHCR continues to improve data interoperability for personal and non-personal data. For personal data, the focus is on enhancing PING, the PRIMES Interoperability Gateway, to expand data-sharing options to more partners. For non-personal data, interoperability is pursued through anonymizing and sharing microdata via the UNHCR microdata library and developing shared data standards with other agencies.

401. **In paragraph 224 of its report, the Board recommended that UNHCR complement the 2024 guidance on the Refugee Coordination Model with best practices and guidelines on the necessary simplification of the coordination structure in protracted situations.**

Department responsible:	Division of External Relations
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

402. UNHCR is compiling best practices from the field following the issuance of the Refugee Coordination Model guidelines. The process of collecting, refining and simplifying procedures is ongoing.

403. **In paragraph 231 of its report, the Board recommended that UNHCR, in liaison with other United Nations entities: (a) conduct inter-agency contingency plans in countries assessed as being at high risk of a new or escalated refugee emergency, and (b) commission periodic inter-agency evaluations of refugee response plans and regional refugee response plans.**

Departments responsible:	Division of Emergency, Security and Supply and Evaluation Office
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

404. UNHCR coordinates inter-agency contingency planning in refugee situations and contributes to such plans in internal displacement contexts. UNHCR plans to revise standard operating procedures for contingency planning. In addition, the Evaluation Office will consult senior management and partners regarding commissioning joint or inter-agency evaluations for the next level 3 refugee emergency or large-scale refugee response.

405. **In paragraph 243 of its report, the Board recommended that UNHCR leverage its role on protection, within the Inter-Agency Standing Committee, to accelerate, in close coordination with the Emergency Relief Coordinator, the decision-making process on simplification of the protection cluster and transformation initiatives.**

Department responsible:	Division of International Protection
Status:	Closure requested
Priority:	High
Target date:	Not applicable

406. The UNHCR proposal to streamline the protection cluster by eliminating separate coordination and information management mechanisms was reviewed during the first phase of the ERC's Humanitarian Reset initiative and endorsed by the Inter-Agency Standing Committee principals in June 2025. UNHCR considers this recommendation to have been implemented and requests its closure by the Board.

407. **In paragraph 252 of its report, the Board recommended that UNHCR strengthen the systematic implementation of the joint note on coordination in mixed situations, jointly with the Office for the Coordination of Humanitarian Affairs.**

Department responsible:	Division of External Relations
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

408. UNHCR will collaborate with the Office for the Coordination of Humanitarian Affairs to review coordination arrangements in mixed situations, aligning with the Inter-Agency Standing Committee humanitarian reset process. A proposed way forward for each of the 16 mixed situations operations will be submitted to the Emergency Relief Coordinator and the United Nations High Commissioner for Refugees for approval.

409. **In paragraph 254 of its report, the Board recommended that UNHCR actively explore, when convenient, schemes similar to the Inter-Agency Coordination Platform for Refugees and Migrants from Venezuela, involving agencies other than UNHCR and IOM, to avoid an additional layer of governance.**

Department responsible:	Division of International Protection
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

410. UNHCR is engaging with IOM to explore the models inspired by the Platform for route-based coordination. Concurrently, UNHCR is working with IOM to promote the Platform model as a good practice aimed at enhancing synergies, efficiency and results across the United Nations system.

411. **In paragraph 271 of its report, the Board recommended that UNHCR start leasing vehicles from UN Fleet.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2026

412. UNHCR will lease vehicles from UN Fleet starting in 2026.

413. **In paragraph 307 of its report, the Board recommended that UNHCR, at both the headquarters and regional levels, (i) ensure that all country operations ranked as facing high risk prepare a contingency plan in accordance with the 2023 policy on emergency preparedness and response, and regularly update it when needed; (ii) explicitly justify the absence of such a document with strong reasons associated with specific difficulties; and (iii) contemplate the preparation of such a document in medium-risk countries, as recommended in the 2023 policy.**

Department responsible:	Division of Emergency, Security and Supply
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

414. While most high-risk countries have contingency plans in place, UNHCR is working on updating and strengthening the standard operating procedure on contingency planning and the standard operating procedure for countries at high risk of new or escalating emergencies. UNHCR will also explore mechanisms for extending the preparation of such documents to medium-risk countries, as recommended by the Board.

415. **In paragraph 318 of its report, the Board recommended that UNHCR include in its standard operating procedures a specific time frame for the internal decision-making process regarding emergency declarations.**

Department responsible:	Division of Emergency, Security and Supply
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

416. UNHCR will amend the standard operating procedures on emergency declarations to outline the steps and time frames required for internal decision-making.

417. **In paragraph 348 of its report, the Board recommended that UNHCR strengthen emergency preparedness for cash assistance in country operations, through early engagement with financial service providers for countries at high risk of emergency and countries considering cash assistance in their contingency plans. Preparedness measures consist of mapping financial service providers and engaging in contractual arrangements with financial service providers and/or partners identified at the local level.**

Department responsible:	Division of Resilience and Solutions
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

418. UNHCR will prepare a detailed note outlining the collaboration between relevant offices on the online monitoring of emergency preparedness for cash assistance and on tracking contracts with local financial service providers in high-risk countries.

419. **In paragraph 377 of its report, the Board recommended that UNHCR conduct a mandatory and comprehensive staffing review for country operations whose emergency declaration has expired prior to the start of the following implementation year.**

Department responsible:	Division of Emergency, Security and Supply
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

420. Although country operations lead post-emergency staffing reviews, UNHCR will enhance this process with additional support from relevant stakeholders. UNHCR will develop guidelines for the staffing reviews, integrating them into broader guidance on transitioning from emergency to regular operations.

421. **In paragraph 388 of its report, the Board recommended that UNHCR conduct an in-depth review of a sample comprising at least one level 1 and one level 2 emergency response.**

Department responsible:	Division of Emergency, Security and Supply
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

422. UNHCR will develop a standard operating procedure for conducting reviews of level 1 and level 2 emergency responses, leveraging the existing format and procedures used for real-time reviews. Reviews will be conducted on a selected sample of level 1 and level 2 emergencies in accordance with this standard operating procedure.

423. **In paragraph 393 of its report, the Board recommended that UNHCR describe the format, terms of reference and timeline of the post-emergency reviews in the Emergency Handbook and that the Division of Emergency, Security and Supply and the regional bureaux ensure that these reviews are actually conducted at the end of each declaration.**

Department responsible:	Division of Emergency, Security and Supply
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

424. Following the development of the guidance on transitioning from emergency to regular operations, UNHCR will update the Emergency Handbook to enable the conduct of post-emergency reviews in a timely and structured manner.

425. **In paragraph 397 of its report, the Board recommended that UNHCR take into account the lessons learned from post-emergency reviews and from evaluations of emergency responses in drafting risk registers and contingency plans. The future revision of the policy on emergency preparedness and response should also be informed by these lessons learned.**

Department responsible:	Division of Emergency, Security and Supply
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

426. UNHCR will finalize the 2025 report on recurring issues, which will support the updating of the annual risk registers, inform contingency planning and preparedness actions, and guide future revisions of the policy on emergency preparedness and response.

427. **In paragraph 400 of its report, the Board recommended that UNHCR reach a wider audience within the organization through its capacity-development activities on emergency preparedness and response, including lessons learned from previous emergency experiences.**

Department responsible:	Division of Emergency, Security and Supply
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

428. UNHCR is implementing a number of capacity-development initiatives on emergency preparedness and response.

429. **In paragraph 408 of its report, the Board recommended that UNHCR draft guidance on the transition from an emergency to a regular operational response.**

Department responsible: Division of Emergency, Security and Supply

Status: Under implementation

Priority: High

Target date: Second quarter of 2026

430. New guidance will be developed to support the transition from an emergency to a regular operational response.

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

431. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.6, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the 20 recommendations that were assessed by the Board to be under implementation. The information is set out below in the order in which the recommendations are presented in the annex.

432. Table 24 summarizes the overall situation as of August 2025.

Table 24
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division of Strategic Planning and Results	6	–	2	4	4	–
Division of Financial and Administrative Management	3	–	–	3	3	–
Division of External Relations	2	–	–	2	2	–
Division of Human Resources	2	–	–	2	2	–
Division of International Protection	2	–	–	2	2	–
Division of Resilience and Solutions	1	–	–	1	1	–
Division of Information Systems and Telecommunications	1	–	1	–	–	–
Enterprise Risk Management Service	1	–	–	1	1	
Global Data Service	1	–	–	1	1	–
Multiple offices	1	–	–	1	1	–
Total	**20**	**–**	**3**	**17**	**17**	**–**

Report of the Board for the year ended 31 December 2023[26]

433. **In paragraph 29 of its report, the Board recommended that UNHCR achieve a level of processing of financial reports from implementing partners that is at least as high as in the previous enterprise resource planning system at a comparable time within the annual reporting cycle.**

[26] A/79/5/Add.6, chap. II.

Department responsible:	Division of Strategic Planning and Results
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2025
Revised target date:	Second quarter of 2026

434. UNHCR implemented measures that resulted in approximately 75 per cent of partnership financial reports being processed by March 2025, up from 40 per cent in the first year of Cloud ERP implementation. UNHCR will continue its efforts to further improve processing rates in respect of 2025 year-end closure. The target date has been revised accordingly.

435. **In paragraph 36 of its report, the Board recommended that UNHCR, for the next financial year, implement an automated report within the Cloud ERP system that enables it to control, at the entity level, all uninvoiced receipts that are accrued at the end of the reporting period.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	First quarter of 2026

436. Unforeseen product and technical limitations delayed implementation of the solution for an automated report. UNHCR completed development of the report that details uninvoiced receipt amounts by business unit and purchase order that meets most operational needs. However, some issues remain to be resolved by the software vendor, necessitating a revision of the implementation target date.

437. **In paragraph 46 of its report, the Board recommended that UNHCR monitor the implementation of scheduled automations in the Cloud ERP system to ensure that they are fully in place and reliable for the next reporting period.**

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Original target date:	Third quarter of 2025
Revised target date:	Second quarter of 2026

438. Subject to the availability of resources, UNHCR will continue to pursue automation for some processes currently operated manually. UNHCR has revised the target date for implementation due to data and technical software challenges related to such automation.

439. **In paragraph 66 of its report, the Board recommended that UNHCR strengthen users' rights and access management for the Cloud ERP system by**

(a) performing a review of all users with privileged roles; (b) activating automated controls advanced access controls to detect inappropriate role combinations; (c) implementing advanced financial controls and developing procedures to clear inappropriate transactions; and (d) using advanced audit controls to track atypical use of the enterprise resource planning system.

Department responsible:	Division of Financial and Administrative Management
Status:	Under implementation
Priority:	High
Original target date:	Third quarter of 2025
Revised target date:	Second quarter of 2026

440. UNHCR has begun implementing advanced access controls to detect conflicting privileges and several advanced transaction controls have been already deployed. The delay in implementation was due to organizational restructuring, which prompted a revision of the completion timeline.

441. **In paragraph 95 of its report, the Board recommended that UNHCR strengthen the management of information technology security by: (a) continuing to implement, on a yearly basis, the self-assessment questionnaire initiative and adapting the staff security training accordingly; (b) developing specific training sessions for the information security focal points; (c) pursuing anti-phishing campaigns and adapting training and communication on that threat accordingly.**

Department responsible:	Division of Information Systems and Telecommunications
Status:	Closure requested
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	Not applicable

442. UNHCR completed the 2024 cycle of the annual information technology self-assessment questionnaire with full response coverage. In addition, updated information and communications technology security awareness training was launched on 1 July 2025 to reflect recent environmental changes. Over the past 18 months, six webcasts and briefings were organized for information and communications technology security focal points, complemented by anti-phishing campaigns. UNHCR considers this recommendation to be implemented and requests its closure by the Board.

443. **In paragraph 131 of its report, the Board recommended that UNHCR: (a) define a strategy to bring its budgeting methodology in line with the Global Compact on Refugees, with a programme of work that better describes the organization's role and comparative advantage in relation to what is being done by other stakeholders, and in line with sustainable programming; and (b) consult and agree with Member States on the most suitable ways to expand and improve information on allocations, priorities, trade-offs and urgent gaps based on funds available against the approved programme of work, so that they have greater visibility regarding and understanding of UNHCR activities on the ground, including, but not limited to, the provision of improved information in the budget and funding updates provided three times a year.**

Department responsible:	Division of Strategic Planning and Results
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	Fourth quarter of 2026

444. The UNHCR approach to sustainable programming is aligned with the Global Compact on Refugees and is fully integrated into the UNHCR needs-based budgeting and multi-year planning, which incorporates stakeholder contributions. Following extensive consultations and workshops with country operations to advance the sustainable response, UNHCR is exploring implementation opportunities. Consultations with Member States to further identify effective ways to enhance information-sharing are ongoing, therefore requiring an extension of the target date.

445. **In paragraph 132 of its report, the Board recommended that UNHCR improve its needs assessment methodology in order to better inform the budget process.**

Department responsible:	Division of Strategic Planning and Results
Status:	Closure requested
Priority:	High
Original target date:	Fourth quarter of 2026
Revised target date:	Second quarter of 2025

446. UNHCR updated the programme handbook to include guidance on sustainable responses and revised the needs assessment handbook. The Assessment and Monitoring Resource Centre was enhanced with practical tools to support operational planning. An assessment module was included in the e-learning course launched in early 2025 alongside the updated programme handbook. In addition, consultations among UNHCR headquarters divisions, regional bureaux and field operations helped to integrate assessment data into strategic planning and budgeting. UNHCR considers this recommendation to be implemented and requests its closure by the Board.

447. **In paragraph 171 of its report, the Board recommended that UNHCR leverage its resource mobilization strategy, including the new private sector engagement strategy, to: (a) increase both the volume and quality of its voluntary contributions, in terms of flexibility, multi-year visibility and diversification, including by demonstrating to donors the impact of its operations; and (b) assess the pros and cons and feasibility of progressively introducing new financing models.**

Department responsible:	Division of External Relations
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2026
Revised target date:	No change

448. UNHCR is finalizing a new organization-wide private sector engagement framework aimed at fully leveraging private sector partnerships and recognizing the importance of continued investment in acquiring and retaining supporters. In addition, UNHCR is assessing the feasibility of new financing models.

449. **In paragraph 218 of its report, the Board recommended that UNHCR define and implement a comprehensive strategy to increase its efficiency, identifying desirable business process re-engineering, opportunities to consolidate back-office functions at a global or regional level, taking advantage of the digital transformation resulting from the business transformation programme, and ensuring that the organization develops measures to monitor and report on that strategy.**

Departments responsible:	Office of the Deputy High Commissioner and Office of the Assistant High Commissioner for Operations
Status:	Under implementation
Priority:	High
Original target date:	First quarter of 2026
Revised target date:	No change

450. UNHCR will present its "Deliver Better" road map, in which it outlines a corporate framework and highlights flagship projects for future implementation. Concurrently, UNHCR is rolling out a global shared services model for enabling functions, centralizing non-location-specific transactional activities to improve efficiency. Automation, digitization and artificial intelligence will be key enablers of this process.

451. **In paragraph 241 of its report, the Board recommended that UNHCR strengthen the quality of its reporting on budget and results to both the Executive Committee and donors, and better use the performance framework as a managerial tool for the organization.**

Department responsible:	Division of Strategic Planning and Results
Status:	Closure requested
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	Not applicable

452. In 2025, UNHCR presented the 2024 report, which provided a comprehensive analysis of core output and enabling indicators and core outcome and impact indicators, to the Standing Committee. It received positive feedback for effectively demonstrating how the UNHCR results-management system captures the situation of forcibly displaced and stateless persons and illustrates how UNHCR interventions contribute to improving their lives over time. In parallel, improvements were made to the internal tools, enhancing UNHCR capacity to track performance and use results data to inform strategic and operational decision-making. UNHCR considers this recommendation to be implemented and requests its closure by the Board.

453. **In paragraph 262 of its report, the Board recommended that UNHCR strengthen its strategy and knowledge of the large camps, in particular by:**

(a) defining priority actions; (b) regularly collecting and updating quantitative and qualitative operational data on the populations concerned, including by means of statistical estimates; and (c) providing structured communication on the situation in the camps and the results of their management.

Department responsible:	Global Data Service
Status:	Under implementation
Priority:	High
Original target date:	Third quarter of 2025
Revised target date:	Second quarter of 2026

454. UNHCR has advanced the development of a methodology for statistical estimates in camps and is establishing a site management system to provide operational information and offer more structured insights into camp conditions. In addition, its Global Trends report, published in June 2025, enhanced communication by presenting estimates of internally displaced populations in camps and major locations. Due to financial constraints in 2025, this has not yet been finalized, and the target date for implementation has therefore been revised.

455. **In paragraph 278 of its report, the Board recommended that UNHCR expand the initiatives to promote, where possible, a variety of alternatives and exit solutions for large camps.**

Department responsible:	Division of Resilience and Solutions
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2025
Revised target date:	Second quarter of 2026

456. UNHCR is developing several pieces of policy guidance that will address this recommendation. UNHCR has already developed “Inclusion from the Start” guidance, aligned with its camp-avoidance approach, which has been incorporated into the emergency roster training. In the fourth quarter of 2025, government officials from six refugee-hosting countries, along with staff and experts from UNHCR, the United Nations Human Settlements Programme (UN-Habitat) and the World Bank, will jointly identify challenges, explore solutions and discuss pathways for transitioning away from camps. Due to the need for further consultations with stakeholders, the target date for implementation has been revised.

457. **In paragraph 301 of its report, the Board recommended that UNHCR improve registration processes in large camps, including by: (a) reviewing the Guidance on Registration and Identity Management in order to foster a continuous registration approach in a one-year cycle and to set verification schedules in case this approach is not feasible; (b) reinforcing capacity-building and support on anti-fraud procedures and ensuring a full application of the new policy and procedures on addressing fraud committed by forcibly displaced and stateless persons, including the nomination of fraud focal points where required; and (c) implementing an interoperability gateway in all operations in which data are exchanged between UNHCR and the World Food Programme (WFP).**

Department responsible:	Division of International Protection
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2026
Revised target date:	No change

458. UNHCR is reviewing and updating registration guidelines to promote a shift towards continuous registration, with plans to leverage the Digital Gateway as a cost-efficient solution for presence in non-verification settings. Anti-fraud focal points are being nominated in operations with large camps, and the Integrity e-Learning course is being revised to incorporate references to new policy and procedures. Following successful data exchanges with WFP using the interoperability gateway in two operations, similar initiatives utilizing the Digital Gateway for verification have been developed in the eastern Horn of Africa and in the Middle East and North Africa.

459. **In paragraph 316 of its report, the Board recommended that UNHCR better inform the budget process with the needs and expenditure associated with the management of large camps.**

Department responsible:	Division of Strategic Planning and Results
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	Fourth quarter of 2026

460. UNHCR is undergoing a major restructuring at both the headquarters and field levels, which will influence how operational needs, particularly in large camps, are assessed and integrated into future planning and budgeting. A technical assessment is under way to explore linking budget formulation to the specific costs of large camps. Due to the scale of the restructuring and ongoing resource constraints, the target date for completion has been revised.

461. **In paragraph 335 of its report, the Board recommended that UNHCR strengthen its relations with the United Nations resident coordinator to better integrate refugee issues into the system-wide United Nations strategy in the host country, in order to develop synergies and avoid duplications.**

Department responsible:	Division of External Relations
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2026
Revised target date:	No change

462. UNHCR continues to strengthen its collaboration with the Development Coordination Office of the United Nations and resident coordinators to promote refugee inclusion in national plans and to support early transitions to solutions-focused responses. A high-level dialogue in January 2025 explored how resident coordinators

can engage with government transition plans and align agency support from the onset of emergencies. A guidance note was developed to clarify the roles of refugee coordinators and resident coordinators across the humanitarian-development nexus. UNHCR and the Development Coordination Office are also exploring ways to help resident coordinator offices gain access to additional resources in complex emergencies. Furthermore, the United Nations Common Pledge 2.0 and the United Nations Children's Fund (UNICEF)-UNHCR strategic cooperation framework have deepened collaboration with resident coordinators, supporting the integration of refugee issues into United Nations strategies and national systems.

463. **In paragraph 352 of its report, the Board recommended that UNHCR better identify and mitigate the risks related to the protection of forcibly displaced and stateless persons in large camps, including those concerning gender-based violence, and reinforce capacity-building in that field.**

Department responsible:	Division of International Protection
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2026
Revised target date:	No change

464. Since 2024, UNHCR has implemented over 280 additional risk treatments across the organization to mitigate gender-based violence, safety and security and exploitation risks facing forcibly displaced and stateless people. The instructions for the 2026 risk review will explicitly emphasize the importance of identifying and assessing such risks in the context of large camp settings.

465. **In paragraph 378 of its report, the Board recommended that UNHCR improve reporting on the management of large camps, including costs and results achieved, and develop scenarios for making savings and increasing efficiency and effectiveness.**

Department responsible:	Division of Strategic Planning and Results
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2026
Revised target dates:	No change

466. UNHCR will refine its methodologies to enable more rigorous priority-setting and to better link financial and results data at the country level, particularly in large camp contexts, while improving results reporting and capturing lessons learned.

Report of the Board for the year ended 31 December 2022[27]

467. **In paragraph 212 of its report, the Board recommended that UNHCR adopt, as a complement to the issuance of its corporate risk appetite statement, a consistent methodology for defining internally its tolerance for operational risks at the field level.**

[27] A/78/5/Add.6, chap. II.

Department responsible:	Enterprise Risk Management Service
Status:	Under implementation
Priority:	High
Original target date:	Third quarter of 2024
Revised target date:	Second quarter of 2026

468. UNHCR is drafting a global risk appetite statement that has gone through extensive consultation at headquarters and in the field. UNHCR developed a practical guide for selecting indicators and setting tolerance levels, along with a reference document linking country reports to the global framework and a library of potential indicators. The delay in finalizing the corporate risk appetite statement was due to the ongoing restructuring at UNHCR, which made it necessary to revise the target date for implementation.

Report of the Board for the year ended 31 December 2021[28]

469. **In paragraph 273 of its report, the Board recommended that UNHCR improve its data sources for the reporting of staff in between assignments and use the valid data from the payroll system as an information basis.**

Department responsible:	Division of Human Resources
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2022
Revised target date:	Fourth quarter of 2025

470. UNHCR established an internal working group tasked with designing a report that tracks the status of staff in between assignments, ensuring that reports draw from the same underlying data source and meet the requirements of various target audiences. The report is expected to be finalized and operational by the end of September 2025.

471. **In paragraph 395 of its report, the Board reiterated its recommendation that UNHCR establish an overarching strategy for workforce planning purposes (A/76/5/Add.6, chap. II, para. 288) and emphasizes that the strategy framework should outline how trends could be assessed.**

Department responsible:	Division of Human Resources
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	Fourth quarter of 2026

472. UNHCR has developed a draft workforce planning strategy, which includes a results framework and a maturity model to assess progress and effectiveness. Completed in 2024, the draft has undergone internal review. Once the ongoing global

[28] A/77/5/Add.6, chap. II.

restructuring processes are in place, UNHCR will launch a consultative process to finalize the strategy. This has made it necessary to revise the target date for completion.

X. Fund of the United Nations Environment Programme

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[29]

473. Table 25 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 25
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Corporate Services Division	3	–	–	3	3	–
Policy and Programme Division	3	–	–	3	3	–
Total	**6**	**–**	**–**	**6**	**6**	**–**

474. Table 26 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 26
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Corporate Services Division	10	–	2	8	8	–
Policy and Programme Division	6	–	–	6	6	–
Industry and Economy Division	1	–	–	1	1	–
Total	**17**	**–**	**2**	**15**	**15**	**–**

475. **In paragraph 29 of its report, the Board recommended that the United Nations Environment Programme (UNEP) undertake a comprehensive review of the unspent balances of closed grants as at 31 December 2024 and follow up on their disposition in consultation with the relevant parties and/or donors, as appropriate, in accordance with the terms of the respective agreement/fund.**

Department responsible: Corporate Services Division

Status: Under implementation

Priority: High

Target date: Third quarter of 2026

[29] A/80/5/Add.7, chap. II.

476. UNEP will undertake a comprehensive review of unspent balances from grants closed as at 31 December 2024 and determine the correct treatment of these balances in consultation with relevant donors and parties.

477. **In paragraph 39 of its report, the Board recommended that UNEP issue guidance to clarify the treatment of interest income at grant closure, including the procedures to follow in cases where there is a potential conflict between the provisions of donor agreements and the terms of reference of the trust funds.**

Department responsible:	Corporate Services Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

478. UNEP will develop and issue clear guidance on the treatment of interest income at grant closure to ensure consistency and compliance with the terms of reference of trust funds. The guidance will include procedures for preventing, addressing and resolving conflicts between donor agreement provisions and the terms of reference of the trust funds.

479. **In paragraph 46 of its report, the Board recommended that UNEP review existing performance indicators and actual performance and formulate indicators for the next programme of work, for the period 2026–2027, in a relevant and aligned manner.**

Department responsible:	Policy and Programme Division
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

480. UNEP conducted a targeted assessment workshop on programme of work indicators in order to incorporate the revised indicators into the programme of work for the period 2026–2027 for approval at the seventh session of the United Nations Environment Assembly.

481. **In paragraph 53 of its report, the Board recommended that UNEP adjust the funding strategy of Planetary Funds based on the evaluation of the past funding performance and ensuring alignment with the objectives of the medium-term strategy for the period 2026–2029.**

Department responsible:	Corporate Services Division
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

482. The UNEP-wide resource mobilization strategy is currently being updated to align with the medium-term strategy for the period 2026–2029. It will incorporate the funding strategy of the Planetary Funds that is being reviewed. Furthermore, the Evaluation Office will assess the need for and possible scope of the evaluation of the Planetary Funds in the last quarter of 2025. If an evaluation is deemed necessary, it will be conducted in early 2026, subject to the availability of funds.

483. **In paragraph 62 of its report, the Board recommended that UNEP reinforce the management of property by ensuring that the essential information of the property items is regularly updated to ensure the integrity and accuracy of property information.**

Department responsible:	Corporate Services Division
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

484. UNEP has completed follow-up with focal points to obtain the missing essential information for updating in Umoja. To enhance the management of UNEP assets and equipment, all UNEP asset focal points were asked to complete an online training course on fixed asset management available on the CDOTS Campus. UNEP considers this recommendation to be implemented and requests its closure by the Board.

485. **In paragraph 70 of its report, the Board recommended that UNEP establish a systematic monitoring mechanism within its implementation agreement management systems to identify and flag long-outstanding advances based on defined aging thresholds and assign corresponding risk ratings to inform future funding decisions and enhance oversight.**

Department responsible:	Corporate Services Division
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

486. UNEP will establish a systematic monitoring mechanism within the UNEP Partners Portal to identify and flag long-outstanding advances based on predefined aging thresholds. The system will automatically assign risk ratings and facilitate the early detection of financial management issues, promote accountability and support timely resolution across implementing partners.

487. **In paragraph 75 of its report, the Board recommended that UNEP conduct annual reviews of purchase orders for goods and services to identify those that have exceeded the latest delivery date indicated in the purchase order by at least one quarter.**

Department responsible:	Corporate Services Division
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

488. UNEP will initiate a standard annual exercise, requiring fund management officers to review reports on outstanding purchase orders, with particular attention to those overdue by one quarter or more past their latest indicated delivery date. UNEP will require the relevant UNEP offices to take appropriate action based on each purchase order’s status and to address or clear commitments that are no longer required.

489. **In paragraph 89 of its report, the Board recommended that UNEP update the necessary project data in the Integrated Planning, Management and Reporting system and address the data gaps related to the approved budget, project indicator and name of project manager to enhance project data quality.**

Department responsible:	Policy and Programme Division
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

490. To strengthen project data quality and oversight within the Integrated Planning, Management and Reporting solution, UNEP is coordinating with relevant project managers and focal points to enhance ongoing project records. In parallel, further actions will be undertaken to ensure project documentation is complete.

491. **In paragraph 90 of its report, the Board recommended that UNEP issue notes on a semi-annual basis to encourage project managers to capture all information approved by the Project Review Committee, including the approved budget and indicators in the Integrated Planning, Management and Reporting system, and to report against all indicators with supervisor approval recorded in the system, and to monitor progress across all ongoing projects approved by the Project Review Committee.**

Department responsible:	Policy and Programme Division
Status:	Under implementation
Priority:	High
Target date:	Third quarter of 2026

492. UNEP will issue internal guidance twice a year, ahead of the June and December reporting deadlines, to remind project managers and supervisors of their obligation to report against all indicators in the Integrated Planning, Management and Reporting system and review submissions in a timely manner. Compliance will be monitored centrally to initiate follow-up actions for projects with incomplete or delayed reporting.

493. **In paragraph 101 of its report, the Board recommended that UNEP conduct a performance analysis of Green Climate Fund readiness projects and funded activity projects currently under implementation in alignment with its annual performance reporting cycle.**

Department responsible:	Policy and Programme Division
Status:	Under implementation
Priority:	High
Target date:	Third quarter of 2026

494. UNEP has scheduled an annual performance analysis of all ongoing Green Climate Fund projects for the first quarter of 2026. This exercise will be aligned with the annual performance reporting cycle using data from both the Integrated Project Management and Reporting system and the Green Climate Fund reporting framework.

495. **In paragraph 108 of its report, the Board recommended that UNEP update the Programme and Project Management Manual and the Integrated Project Management and Reporting step-by-step manual to clarify the definition and procedure for revising project indicators and targets during implementation to ensure that any target changes are formally approved for ongoing and future projects.**

Department responsible:	Policy and Programme Division
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

496. UNEP will revise both the Programme and Project Management Manual and the Integrated Planning, Management and Reporting step-by-step guide to clarify definitions and procedures for revising project indicators and targets during implementation. The updates will ensure that any changes to targets are formally approved for both ongoing and future projects.

497. **In paragraph 115 of its report, the Board recommended that UNEP conduct root cause analysis on the uncompleted indicators of all closed projects and develop targeted action plans to strengthen project design, monitoring and reporting skills in alignment with the Programme and Project Management Manual.**

Department responsible:	Policy and Programme Division
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

498. To address the issue of uncompleted indicators in closed projects, UNEP will undertake a root cause analysis, in close consultation with relevant project teams. On the basis of the findings, UNEP will update the Programme and Project Management Manual to enhance project design, monitoring and reporting practices across the organization.

499. **In paragraph 122 of its report, the Board recommended that UNEP conduct a comparative assessment of the efficacy of the current supply chain and other applicable procurement planning tools available within the United Nations Secretariat, and determine the measures needed to enhance oversight of acquisition planning and procurement activities.**

Department responsible:	Corporate Services Division
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

500. Efforts are under way to enhance oversight of acquisition planning and procurement activities. Key actions include: (a) developing reports and verifying data in the UNEP procurement planning and management tool; (b) liaising with the Department of Operational Support at United Nations Headquarters to assess the applicability of the demand planning system to the UNEP operational model and resources needed for roll-out; and (c) conducting a final assessment and defining relevant actions.

501. **In paragraph 130 of its report, the Board recommended that UNEP maintain sufficient documentation for the selection of pre-selected grantees, undertake a structured review of identified deficiencies in implementing the partner selection process and enhance staff training, with a particular focus on improving documentation, strengthening the justification for non-competitive selections and fostering compliance with established procedures.**

Department responsible:	Corporate Services Division
Status:	Under implementation
Priority:	High
Target date:	Third quarter of 2026

502. UNEP is planning to revise the workflows, tools and templates of the partnerships policy in full. The updated approach will be: (a) supported by new risk assessment tools and competitive selection procedures for implementing partners under the 2024 policy; (b) accompanied by targeted training sessions for staff across all divisions and regional offices; and (c) strengthened through a focus group of partnership advocates. Progress will be monitored through biannual spot checks.

503. **In paragraph 140 of its report, the Board recommended that UNEP put in place guidance for partner leads to ensure that partnerships with private sector entities contribute to objectives and results as outlined in the 2030 Agenda for Sustainable Development and the Sustainable Development Goals.**

Department responsible:	Industry and Economy Division
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

504. UNEP developed a playbook for private sector engagement in 2023 to better standardize its engagement and partnerships with businesses to achieve a greater impact. The playbook will be updated further to refine the approach and better align UNEP internal processes. This will further strengthen how initiatives contribute to the objectives and results outlined in the 2030 Agenda and the Sustainable Development Goals.

505. **In paragraph 147 of its report, the Board recommended that UNEP ensure that all positions at D-1 and above level funded by regular budget and extrabudgetary resources, as reasonably projected at the time of preparing the proposed programme budget, are fully reflected in the proposed programme budget.**

Department responsible:	Corporate Services Division
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

506. UNEP ensured that all positions at D-1 level and above funded by the regular budget and extrabudgetary resources were reasonably projected and fully reflected in the proposed programme budget for 2026. UNEP considers this recommendation to be implemented and requests its closure by the Board.

507. **In paragraph 154 of its report, the Board recommended that UNEP provide guidance to the UNEP-administered secretariats of multilateral environmental agreements to comply with the United Nations budget guide to present the number of posts, including established and temporary posts by grade and source of funding, in their respective budgets.**

Department responsible:	Corporate Services Division
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

508. UNEP will update the budget review standard operating procedure to ensure that budget submissions from the secretariats of multilateral environmental agreements include the required information. The revised standard operating procedure is scheduled for formal reissuance in alignment with its standard annual review.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

509. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.7 chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the 10 recommendations that were assessed by the Board to be under implementation. The information is set out below in the order in which the recommendations are presented in the annex.

510. Table 27 summarizes the overall situation as of August 2025.

Table 27
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Corporate Services Division	4	–	–	4	4	–
Policy and Programme Division	4	–	–	4	4	–
Secretariat of the Convention of Biological Diversity	1	–	–	1	1	–
Evaluation Office	1	–	–	1	1	–
Total	**10**	**–**	**–**	**10**	**10**	**–**

Report of the Board for the year ended 31 December 2021[30]

511. **In paragraph 28 of its report, the Board recommended that UNEP develop corporate guidance in its monitoring policy on when and how to collect relevant data to establish baselines for programme of work indicators.**

[30] A/77/5/Add.7, chap. II.

Department responsible:	Policy and Programme Division
Status:	Under implementation
Priority:	High
Original target date:	Third quarter of 2023
Revised target date:	First quarter of 2026

512. UNEP is developing the monitoring and reporting policy, which includes a specific reference to baselines, supplemented by additional guidance in the draft monitoring and reporting framework. The finalization period was extended to integrate feedback from governing and oversight bodies.

513. **In paragraph 78 of its report, the Board recommended that the secretariat of the Convention on Biological Diversity actively communicate with donors in a timely manner and expedite the process of clearing up the outstanding balances of closed grants.**

Department responsible:	Secretariat of the Convention on Biological Diversity
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2022
Revised target date:	Second quarter of 2026

514. Since early 2024, the secretariat of the Convention on Biological Diversity, in close collaboration with UNEP, has closed over 64 grants. This effort is in line with the directives of the Executive Director of UNEP to accelerate the closure of old grants. The delayed implementation of this recommendation was due to lack of human resources. With the onboarding of an Associate Finance Officer, the secretariat of the Convention aims to accelerate and finalize this complex process by the end of 2025.

Report of the Board for the year ended 31 December 2022[31]

515. **In paragraph 118 of its report, the Board recommended that UNEP assess the workload of incumbent task managers of Global Environment Facility (GEF) projects and formulate a response plan to mitigate the potential imbalance of project allocations.**

Department responsible:	Policy and Programme Division
Status:	Under implementation
Priority:	High
Original target date:	First quarter of 2024
Revised target date:	Fourth quarter of 2025

516. UNEP is conducting a review of GEF operations. As part of this review, the workload of GEF Task Managers is being assessed. This process is taking place this year following the recent establishment of the GEF Coordination Office, which provides a strategic, operational and programmatic overview of the GEF portfolio within UNEP.

[31] A/78/5/Add.7, chap. II.

517. **In paragraph 167 of its report, the Board recommended that UNEP consider publishing 75 per cent of active projects' information and conducting a quarterly review on the updating of Open Data portal content to help ensure the integrity, accuracy and consistency of the voluntary information disclosures.**

Department responsible:	Policy and Programme Division
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2023
Revised target date:	Fourth quarter of 2025

518. UNEP has made significant progress in addressing this recommendation. The latest version of the revamped Open Data portal, expected to be launched at the end of 2025, features data on all ongoing projects recorded in the Integrated Project Management and Reporting solution. In addition, to fulfil the recommendation regarding quarterly reviews, UNEP has implemented systematic updates to improve the accuracy and integrity of its data, with a focus on Integrated Project Management and Reporting as the primary source of underlying data. The delayed implementation of this recommendation was due to the decision by UNEP to undertake a comprehensive revamp of the portal beyond a simple data update.

519. **In paragraph 168 of its report, the Board recommended that UNEP disclose the safeguard information and information on Sustainable Development Goals when the safeguards and gender online system and the Integrated Planning, Management and Reporting solution, respectively, are ready.**

Department responsible:	Policy and Programme Division
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2023
Revised target date:	Fourth quarter of 2026

520. UNEP currently discloses relevant safeguard information and information on the Sustainable Development Goals on the UNEP Open Data portal, with all projects being required to be mapped to the Goals. The first phase of the safeguards and gender online system was completed in the fourth quarter of 2024. The integration of that system into the Integrated Planning, Management and Reporting solution has been delayed due to lack of funding and hence it is under review and expected to be finalized by the fourth quarter of 2026.

Report of the Board for the year ended 31 December 2023[32]

521. **In paragraph 25 of its report, the Board recommended that UNEP undertake an investigation to clarify the procedures for managing open long-outstanding commitments and enhance the review of open commitments within the year-end closing processes.**

[32] A/79/5/Add.7, chap. II.

Department responsible:	Corporate Services Division
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	Fourth quarter of 2025

522. The issue of long-outstanding commitments will be addressed through the creation of an Umoja system business requirement by the finance functional subgroup at United Nations Headquarters to develop a user-friendly report within Umoja Analytics. Once finalized, this tool will support more effective review and management of open commitments, particularly during the year-end closing processes.

523. **In paragraph 65 of its report, the Board recommended that UNEP reduce the percentage of projects pending financial closure for more than two years.**

Department responsible:	Corporate Services Division
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2025
Revised target date:	Fourth quarter of 2025

524. UNEP has established a joint task force to accelerate the closure of projects. UNEP continues to explore all potential solutions to reduce the percentage of projects pending financial closure for more than two years.

525. **In paragraph 91 of its report, the Board recommended that UNEP specify in its programme of work document that the detailed evaluation plan for a subprogramme is in the form of terms of reference, which will be prepared annually and will cover the requisites of an evaluation plan.**

Department responsible:	Evaluation Office
Status:	Under implementation
Priority:	Medium
Original target date:	Second quarter of 2025
Revised target date:	Fourth quarter of 2025

526. The recommended specification has been incorporated as annex 1 into the next programme of work, which has been submitted to the Committee of Permanent Representatives. The detailed evaluation plan for the subprogramme under annex 1 will be added upon the Committee's approval.

527. **In paragraph 108 of its report, the Board recommended that UNEP formulate a framework to regulate its engagement with collaborating centres, including their establishment, management and operational issues.**

Department responsible: Corporate Services Division

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2025

Revised target date: No change

528. UNEP has allocated additional resources to ensure the full implementation of this recommendation. Work is under way to develop a framework to regulate UNEP engagement with collaborating centres.

529. **In paragraph 116 of its report, the Board recommended that UNEP prepare an updated report on the implementation of the interim memorandum on the integration of the digital monitoring and reporting mechanism in the Partners Portal for private sector partnerships, including monitoring of risk elements.**

Department responsible: Corporate Services Division

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2024

Revised target date: Fourth quarter of 2025

530. UNEP held an internal consultation to ensure that partnerships with private sector entities contribute to objectives and results, as outlined in the UNEP medium-term strategy and programme of work. With the implementation of the 2024 partnership policy, there is a reinforced risk assessment and mitigation approach to private sector entities. An updated report, summarizing the outcome and the way forward, is currently in progress.

XI. United Nations Population Fund

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[33]

531. Table 28 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 28
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Supply Chain Management Unit	4	–	–	4	4	–
Information Technology Solutions Office	2	–	–	2	2	–
Division for Management Services	2	–	–	2	2	–
Division for External Relations	1	–	–	1	1	–
Total	**9**	**–**	**–**	**9**	**9**	**–**

[33] A/80/5/Add.8, chap. II.

532. Table 29 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 29
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Supply Chain Management Unit	10	–	2	8	8	–
Division for Management Services	7	–	–	7	7	–
Information Technology Solutions Office	3	–	–	3	3	–
Division for External Relations	2	–	–	2	2	–
Ethiopia country office	2	–	–	2	2	–
East and Southern Africa Regional Office	1	–	–	1	1	–
Multiple offices	1	–	–	1	1	–
Total	**26**	**–**	**2**	**24**	**24**	**–**

533. **In paragraph 29 of its report, the Board recommended that the United Nations Population Fund (UNFPA) finalize and formalize the Supply Chain Management Unit's planning framework and integrate it into each pillar and team.**

Department responsible: Supply Chain Management Unit

Status: Closure requested

Priority: High

Target date: Not applicable

534. UNFPA has finalized its planning framework through the strategy implementation plan 2025. Implementation progress is now being tracked using a software tool. In addition, a monthly progress report was initiated in July 2025 to support ongoing monitoring. UNFPA considers this recommendation to be implemented and requests its closure by the Board.

535. **In paragraph 30 of its report, the Board recommended that UNFPA create a Supply Chain Management Unit risk and oversight model aligned with the organization-wide enterprise risk management framework and tailored to the supply chain's unique needs.**

Department responsible: Supply Chain Management Unit

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2025

536. The drafting of the Supply Chain Management Unit risk and oversight model is in progress.

537. **In paragraph 31 of its report, the Board recommended that UNFPA generate a process map for the Supply Chain Management Unit that includes tools that are currently available and tools that are needed.**

Department responsible: Supply Chain Management Unit

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2025

538. UNFPA is undertaking the mapping of Supply Chain Management Unit processes.

539. **In paragraph 42 of its report, the Board recommended that UNFPA formalize lead time management within the Supply Chain Management Unit by enhancing coordination and systematically monitoring processes through indicators that provide reliable information to evaluate the performance of processes and suppliers, enabling informed decisions that lead to shorter and more accurate lead times.**

Department responsible: Supply Chain Management Unit

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2025

540. UNFPA has established a lead time task force to identify opportunities for improving lead time performance, and a preliminary list of potential measures is currently under internal review.

541. **In paragraph 54 of its report, the Board recommended that UNFPA strengthen supply chain systems to improve the quality, completeness and timeliness of data submission within the last-mile assurance process by providing capacity-building initiatives to address identified weaknesses in last-mile assurance reports and establishing escalation mechanisms that balance supportive and corrective actions to ensure accountability while considering regional constraints.**

Department responsible: Supply Chain Management Unit

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2025

542. UNFPA is implementing key initiatives to strengthen supply chain systems and improve the quality, completeness and timeliness of data submission within the last-mile assurance process.

543. **In paragraph 55 of its report, the Board recommended that UNFPA enhance the supply chain management risk model within the last-mile assurance process to include a structured risk response strategy, considering timelines and assigned responsibilities for each identified risk.**

Department responsible: Supply Chain Management Unit

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2025

544. UNFPA is enhancing its risk model by incorporating a structured risk response strategy. The revised process will define specific timelines and assign clear responsibilities for each identified risk.

545. **In paragraph 56 of its report, the Board recommended that UNFPA establish guidelines for the follow-up process within the last-mile assurance process for addressing identified problems and implementing corrective action, with clearly defined timelines, assigned roles and specified responsibilities.**

Department responsible:	Supply Chain Management Unit
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

546. UNFPA has issued guidance for monitoring and escalation of quarterly stock review findings, and is currently developing similar guidance for in-country assessment findings. These efforts aim to strengthen the follow-up process within the last-mile assurance framework and reinforce the implementation of corrective actions.

547. **In paragraph 68 of its report, the Board recommended that UNFPA strengthen the supply chain governance framework by developing and implementing standardized and documented methodologies (with criteria, procedures and responsibilities), for the forecast, quantification, prioritization, review and validation of supply needs and for procurement plans processes, supported by appropriate information technology tools.**

Department responsible:	Supply Chain Management Unit
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

548. UNFPA is implementing several initiatives that will collectively provide clear criteria, procedures and responsibilities for ensuring a structured, transparent and well-governed approach to supply chain planning.

549. **In paragraph 76 of its report, the Board recommended that UNFPA establish comprehensive guidelines within the Supply Chain Management Unit to enhance economies of scale in purchasing and logistics, aligned with the UNFPA policy and regulatory framework for supply planning, and implement a standardized methodology for calculating savings to ensure that all reported figures are accurate and verifiable.**

Department responsible:	Supply Chain Management Unit
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

550. UNFPA is developing a standard operating procedure to guide procurement and logistics practices, in alignment with the supply planning governance framework.

551. **In paragraph 86 of its report, the Board recommended that UNFPA establish a dedicated oversight and monitoring function to ensure the efficiency, effectiveness and accountability of the management of global pre-positioned stock operations.**

Department responsible:	Supply Chain Management Unit
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

552. A dashboard to monitor the management of pre-positioned stock operations has been developed and operationalized. UNFPA considers this recommendation to be implemented and requests its closure by the Board.

553. **In paragraph 97 of its report, the Board recommended that the UNFPA East and Southern Africa Regional Office develop structured acceleration plans that include a comprehensive diagnosis of challenges, bottlenecks, and gaps based on consolidated information from oversight mechanisms; the prioritization of corrective actions and targeted capacity-building initiatives; and a structured follow-up mechanism to ensure accountability.**

Department responsible:	East and Southern Africa Regional Office
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

554. UNFPA will develop a structured acceleration and accountability tool to proactively identify country-level performance and programmatic bottlenecks, track corrective actions, carry out systematic monitoring of results, and support a shift to a data- and analysis-driven approach.

555. **In paragraph 111, the Board recommended that the UNFPA Ethiopia country office review its risk register to ensure it accurately reflects the local risk landscape by consolidating risks identified across United Nations joint and internal oversight mechanisms, including emerging risks not currently present in the register; revising risk statements to define them in terms of sources, potential events, consequences and likelihood; and reviewing the impact and probability scores.**

Department responsible:	Ethiopia country office
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

556. UNFPA has initiated a comprehensive review of its risk register to ensure it accurately reflects the local risk landscape.

557. **In paragraph 124 of its report, the Board recommended that the UNFPA Ethiopia country office strengthen the end-to-end visibility of the supply chain**

by continuing its support to the Government in expanding the electronic logistics management information system implementation at service delivery points and by conducting periodic supply chain assessments through a statistically representative sample of these service delivery points.

Department responsible:	Ethiopia country office
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

558. UNFPA is continuing to strengthen supply chain oversight by conducting periodic assessments using statistically representative samples to support data-driven improvements and informed decision-making. In addition, UNFPA remains committed to supporting the Government in expanding the implementation of the electronic logistics management information system across service delivery points.

559. **In paragraph 132 of its report, the Board recommended that UNFPA enforce compliance with documentation policies by requiring that all signed earmarked contribution agreements, amendments and annexes be uploaded promptly to the donor agreement report tracking system (or its replacement) and maintained in accordance with the UNFPA retention schedule, using uniform document naming conventions and ensuring document legibility through a quality assurance process, while also enhancing the system's functionality to support the efficient management and review of large volumes of documentation.**

Department responsible:	Division for External Relations
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

560. UNFPA will implement this recommendation through the upgrading and integration of the new donor agreement report tracking system into the customer relationship management system.

561. **In paragraph 133 of its report, the Board recommended that UNFPA conduct a comprehensive reconciliation between the donor agreement report tracking system (or its replacement) records and supporting documentation to correct discrepancies, validate contributions recorded under generic designations and implement periodic data integrity reviews to ensure accurate recording and compliance.**

Department responsible:	Division for External Relations
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

562. For 2025 data, UNFPA will conduct a review against the current donor agreement report tracking system, addressing any discrepancies in documentation or recording prior to the transition to the new system.

563. **In paragraph 144 of its report, the Board recommended that UNFPA establish a standardized and documented procedure for analysing, recording and controlling conditional clauses, for all signed donor agreements, including an appropriate documented review process by the Finance Branch to ensure compliance of the accounting transactions with applicable standards.**

Departments responsible:	Division for External Relations and Division for Management Services
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

564. UNFPA will update the guidance and associated checklist, which will apply to all agreements, and will conduct periodic reviews of the checklist to ensure ongoing compliance and consistency with applicable standards.

565. **In paragraph 145 of its report, the Board recommended that UNFPA review earmarked agreements to verify the existence of obligations that meet the definition of liability, reclassify the amounts recognized as revenue, when appropriate, and adopt the accounting procedures set out in the applicable accounting standard for the recognition of liabilities arising from agreements.**

Department responsible:	Division for Management Services
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

566. The current review process of UNFPA for donor agreements tied to conditional revenue already incorporates comprehensive checklists designed to identify conditions that give rise to liability and to ensure appropriate accounting treatment. UNFPA will review and update these checklists throughout 2025.

567. **In paragraph 151 of its report, the Board recommended that UNFPA review its property, plant and equipment asset management policies with a view to incorporating the assignment of a residual value.**

Department responsible:	Division for Management Services
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

568. UNFPA will review its property, plant and equipment asset management policy to assign a residual value to selected asset classes, in line with applicable accounting standards.

569. **In paragraph 159 of its report, the Board recommended that UNFPA update the value-added tax guidance note to reflect the expected recovery procedures, including clearly determined oversight roles, strengthened monitoring activities, formalized rules for handling exceptional cases and mechanisms to ensure central visibility over reconciliations and claims.**

Department responsible: Division for Management Services

Status: Under implementation

Priority: Medium

Target date: Second quarter of 2026

570. UNFPA will finalize the update to the value-added tax guidance note to include enhanced monitoring activities and a formalized exception management process.

571. **In paragraph 160 of its report, the Board recommended that UNFPA establish formal accounting guidelines to assess, impair, and write off value-added tax receivables, with clearly defined and consistently applied criteria, as well as rules for related disclosures.**

Department responsible: Division for Management Services

Status: Under implementation

Priority: Medium

Target date: Third quarter of 2026

572. UNFPA will document a materiality threshold for value-added tax receivables, along with internal guidance on when provisions should be created. Write-off procedures will continue to follow established processes in line with the UNFPA Financial Regulations and Rules.

573. **In paragraph 173 of its report, the Board recommended that UNFPA enforce compliance mandatory compliance checks in QuantumPlus to ensure that funding authorization and certificate of expenditure forms, itemized cost estimates and expense reports are uploaded and validated prior to transaction approval.**

Department responsible: Division for Management Services

Status: Under implementation

Priority: High

Target date: Third quarter of 2026

574. UNFPA will strengthen guidance to offices on the use of QuantumPlus to ensure that all required documentation is uploaded in the system. UNFPA will also explore options to strengthen compliance tools and streamline processes.

575. **In paragraph 174 of its report, the Board recommended that UNFPA introduce a periodic reconciliation mechanism to identify transactions missing mandatory documentation and to ensure that corrective action is taken promptly.**

Department responsible: Division for Management Services

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2026

576. UNFPA will enhance guidance to offices on QuantumPlus, with a particular focus on implementing partner reporting and supporting documentation. UNFPA will

also explore ways to strengthen system tools and procedures to ensure timely identification of transactions missing mandatory documentation and to support prompt corrective action.

577. **In paragraph 182 of its report, the Board recommended that UNFPA strengthen internal controls to ensure that transactions exceeding policy thresholds are not processed without prior approval from the responsible party.**

Department responsible:	Division for Management Services
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

578. UNFPA will strengthen the internal controls required for implementation of this recommendation.

579. **In paragraph 193 of its report, the Board recommended that UNFPA ensure adherence to the ICT project management methodology.**

Department responsible:	Information Technology Solutions Office
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2026

580. UNFPA is enhancing and formalizing its information and communications technology (ICT) project management practices.

581. **In paragraph 194 of its report, the Board recommended that UNFPA establish a centralized mechanism for controlling and monitoring ICT projects and develop specific indicators and metrics to consistently track progress, resource allocation and overall performance.**

Department responsible:	Information Technology Solutions Office
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2026

582. UNFPA continues to make progress in establishing a centralized mechanism for controlling and monitoring ICT projects.

583. **In paragraph 204 of its report, the Board recommended that UNFPA establish a formal ICT change management process to effectively manage and document changes, with due consideration of the priority of the change and the risks involved.**

Department responsible:	Information Technology Solutions Office
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

584. Significant progress has been made in establishing a formal ICT change management process and efforts are ongoing to fully operationalize it.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

585. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.8, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the 24 recommendations that were assessed by the Board to be under implementation and the 6 that were assessed as not implemented. The information is set out below in the order in which the recommendations are presented in the annex.

586. Table 30 summarizes the overall situation as of August 2025.

Table 30
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Supply Chain Management Unit	9	–	4	5	5	–
Humanitarian Response Division	6	–	2	4	4	–
Division for Management Services	3	–	–	3	3	–
Programme Division	3	–	–	3	3	–
Executive Board Branch	2	–	–	2	2	–
Office of Audit and Investigation Services	2	–	1	1	1	–
Information Technology Solutions Office	1	–	1	–	–	–
Multiple offices	4	–	–	4	4	–
Total	**30**	**–**	**8**	**22**	**22**	**–**

Report of the Board for the year ended 31 December 2020[34]

587. **In paragraph 89 of its report, the Board recommended that UNFPA incorporate preventive controls related to inventory information in the new enterprise resource planning system, in order to provide early alerts at each stage of the supply process.**

Department responsible: Supply Chain Management Unit

Status: Closure requested

Priority: High

Original target date: Second quarter of 2022

Revised target date: Not applicable

588. A red flag analysis has been embedded into the monitoring practices of UNFPA. Alerts are generated quarterly and at the time of each financial closure to identify discrepancies in stock records, enabling timely follow-up by country offices. These alerts proved effective during the 2025 first quarter closure, when offices were

[34] A/76/5/Add.8, chap. II.

systematically notified of discrepancies in the in-transit and static stock, ensuring prompt corrective action. In addition, an interactive dashboard has been launched to provide real-time visibility of goods across all stages of the supply chain. The main reason for the delay in implementation of this recommendation was the system roll-out timeline, which affected the integration of inventory controls into the enterprise resource planning system. UNFPA considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2022[35]

589. **In paragraph 68 of its report, the Board recommended that UNFPA ensure that the procedure for revoking access for all ICT resources for separated staff is carried out in a timely manner.**

Department responsible:	Information Technology Solutions Office
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2023
Revised target date:	Not applicable

590. The UNFPA enterprise resource planning system (Quantum) and its results and resources management platform (QuantumPlus) operate through the Fund's single sign-on infrastructure, using Google accounts. These accounts are automatically deactivated on the day that a staff member's contract ends. While UNFPA implemented the required access controls in line with its action plan, the Board required broader evidence in order to close the recommendation. The clarification from the Board has enabled UNFPA to reprioritize and prepare comprehensive documentation covering all relevant systems. UNFPA considers this recommendation to be implemented and requests its closure by the Board.

591. **In paragraph 90 of its report, the Board recommended that UNFPA develop and issue a supply chain management policy so that a coordinated approach to supply chain and logistics is implemented within the Fund.**

Department responsible:	Supply Chain Management Unit
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	Fourth quarter of 2026

592. UNFPA is mapping existing supply chain processes before developing a comprehensive supply chain management policy. The delay in policy development is primarily due to the realignment of the Supply Chain Management Unit in 2024. The restructuring required onboarding resources and establishing a governance, risk and compliance team to support policy development.

593. **In paragraph 133 of its report, the Board recommended that UNFPA ensure that its business units conduct vendor assessments when the purchase order is closed.**

[35] A/78/5/Add.8, chap. II.

Department responsible:	Supply Chain Management Unit
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Not applicable

594. UNFPA has strengthened vendor performance evaluations following the closure of purchase orders. In 2024, performance evaluations for all blanket purchase agreement holders were completed. Both qualitative and quantitative assessments were conducted. UNFPA has implemented a vendor performance evaluation process, developed a standard operating procedure and issued an instruction note to country offices in 2024 and 2025. UNFPA considers this recommendation to be implemented and requests its closure by the Board.

595. **In paragraph 134, the Board recommended that UNFPA improve oversight of business units with the timely fulfilment of vendor assessments in the vendor assessment application that are defined by the Fund.**

Department responsible:	Supply Chain Management Unit
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Not applicable

596. UNFPA has improved oversight of vendor performance evaluations conducted by business units. In 2024, UNFPA completed evaluations for all blanket purchase agreement holders. In addition, country offices were provided with detailed guidance on initiating and submitting supplier performance evaluations, which was issued in 2024 and reinforced in 2025 through targeted communications. UNFPA considers this recommendation to be implemented and requests its closure by the Board.

597. **In paragraph 169 of its report, the Board recommended that UNFPA ensure the Oversight Advisory Committee's independence by updating its terms of reference with the aim of aligning them with the International Standards for the Professional Practice of Internal Auditing and best practices.**

Department responsible:	Executive Board Branch
Status:	Under implementation
Priority:	Medium
Original target date:	Not applicable
Revised target date:	First quarter of 2026

598. The UNFPA Oversight Advisory Committee was established with the specific mandate of providing advisory services to the UNFPA Executive Director – in line with the UNFPA oversight policy approved by the Executive Board – to allow the Executive Director to fulfil his or her oversight responsibilities. In response to the recommendations in the report of the Joint Inspection Unit (JIU) on audit committees

(JIU/REP/2019/6), in 2021, UNFPA revised the terms of reference of the Committee to include a requirement that the Chair present the Committee's annual report at the annual session of the Executive Board. The Executive Board, in its decision 2023/7, requested the Committee to present its annual report and key considerations to the Board at its annual session, in line with the updated terms of reference of the Committee, and UNFPA has implemented that decision since the 2024 annual session.

599. The views of UNFPA management were conveyed to the Executive Board in a note that the Board had requested as part of the ongoing process to address the recommendations contained in the JIU review of governance and oversight of the Executive Boards of UNFPA and other agencies (JIU/REP/2023/7). UNFPA will align its actions, as requested, with the changes implemented by the other entities covered in the JIU report.

600. **In paragraph 170 of its report, the Board recommended that UNFPA strengthen its third line of defence by reviewing and updating the related oversight policies in order to reflect the new Oversight Advisory Committee definition and purpose.**

Department responsible:	Executive Board Branch
Status:	Under implementation
Priority:	Medium
Original target date:	Not applicable
Revised target date:	First quarter of 2026

601. Please refer to the comments of UNFPA in paragraphs 598 and 599 above relating to the recommendation in paragraph 169 of the Board's report for the year ended 31 December 2022.

602. **In paragraph 184 of its report, the Board recommended that UNFPA review and approve a new version of the charter of the Office of Internal Audit and Investigation Services that ensures adherence to the International Standards for the Professional Practice of Internal Auditing.**

Department responsible:	Office of Audit and Investigation Services
Status:	Under implementation
Priority:	Medium
Original target date:	Not applicable
Revised target date:	First quarter of 2026

603. UNFPA plans to present the revised charter of the Office of Audit and Investigation Services to the Executive Board at its first regular session in 2026 after internal reviews are complete. The delay in implementation of this recommendation was due to the need to align the revised charter with the Global Internal Audit Standards that came into effect in January 2025 and extensive consultations with all relevant stakeholders.

604. **In paragraph 201 of its report, the Board recommended that UNFPA adhere to the timelines of audit reports and investigations and develop a mechanism to periodically review the level of compliance.**

Department responsible:	Office of Audit and Investigation Services
Status:	Closure requested
Priority:	High
Original target date:	Not applicable
Revised target date:	Not applicable

605. The Office of Audit and Investigation Services has taken deliberate and sustained measures to enhance the timeliness of its audit and investigation outputs. In 2024, substantial progress was achieved in several performance measures in comparison with prior periods, including an increase in the number of audit reports delivered; a reduction in average turnaround time for audit reports, resulting in the achievement of the internal key performance indictor target; an increase in the number of investigation cases closed; and an improvement in turnaround time for investigations.

606. Staffing shortages between 2018 and 2023 significantly constrained the Office's capacity to close investigation cases, which has since been addressed. The Office also deployed monitoring tools that support weekly progress reviews and updates. UNFPA considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2023[36]

607. **In paragraph 38 of its report, the Board recommended that UNFPA assess and update the terms of reference of its Humanitarian Response Division and establish a clear plan with an activities implementation schedule and accountabilities.**

Department responsible:	Humanitarian Response Division
Status:	Closure requested
Priority:	High
Original target date:	Not applicable
Revised target date:	Not applicable

608. The terms of reference have been revised, finalized and approved. A detailed implementation plan outlining specific activities, timelines and responsibilities has been incorporated into the Humanitarian Response Division's results framework. UNFPA considers this recommendation to be implemented and requests its closure by the Board.

609. **In paragraph 51 of its report, the Board recommended that UNFPA ensure the timeliness of submissions of usage reports and subsequent assessments to implement the lessons learned.**

Department responsible:	Humanitarian Response Division
Status:	Closure requested
Priority:	Medium
Original target date:	Not applicable
Revised target date:	Not applicable

[36] A/79/5/Add.8, chap. II.

610. UNFPA addressed this recommendation through the transition from the fast-track procedures to the policy and procedures for emergency response, which became effective from 1 March 2025. UNFPA considers this recommendation to be implemented and requests its closure by the Board.

611. **In paragraph 64 of its report, the Board recommended that UNFPA issue guidance on risk ranking and subsequent actions depending on the level of risk, in line with the Inter-Agency Standing Committee, with the aim of ensuring that risk assessment ranking, duly advanced preparedness actions and contingency planning are conducted.**

Department responsible:	Humanitarian Response Division
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2025
Revised target date:	Fourth quarter of 2025

612. UNFPA has drafted the minimum preparedness actions, which include risk ranking, preparedness triggers and contingency planning, in alignment with Inter-Agency Standing Committee standards. UNFPA will finalize the minimum preparedness actions after internal review and ensure full alignment with organizational and inter-agency emergency preparedness standards. The initial delay in the implementation was due to the time needed to align the new minimum preparedness actions with the broader emergency preparedness framework.

613. **In paragraph 74 of its report, the Board recommended that UNFPA conduct the minimum preparedness actions by completing the necessary information and uploading all the relevant documents in strict accordance with the guidance on minimum preparedness actions.**

Department responsible:	Humanitarian Response Division
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	No change

614. UNFPA has developed revised minimum preparedness actions, which have been shared internally for feedback. The functionality for country offices to report on minimum preparedness actions exists in QuantumPlus and will be updated accordingly once the revised guidance is finalized. The finalized minimum preparedness actions will guide offices in completing and uploading preparedness documents in accordance with organizational standards.

615. **In paragraph 75 of its report, the Board recommended that UNFPA establish a robust oversight mechanism to ensure quality and completeness by requiring country and regional offices to complete the minimum of preparedness actions.**

Department responsible:	Humanitarian Response Division
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	No change

616. UNFPA will finalize the revised minimum preparedness actions after incorporating feedback from relevant internal stakeholders. Country offices can report on minimum preparedness actions through QuantumPlus, which will be updated once the revised guidance is finalized. The updated minimum preparedness actions will also incorporate provisions for systematic oversight, including the quality and completeness of inputs from the country and regional offices.

617. **In paragraph 76 of its report, the Board recommended that UNFPA review and approve a new version of the guidance on minimum preparedness actions in order to clarify milestones, provision of evidence and responsibilities of headquarters, regional offices and country offices in this matter.**

Department responsible:	Humanitarian Response Division
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2025
Revised target date:	Fourth quarter of 2025

618. The revised minimum preparedness actions will provide clearer milestones, specify responsibilities across headquarters, regional and country levels, and include provisions for documenting evidence of preparedness actions. The reporting functionality in QuantumPlus will be updated to align with the revised guidance. The implementation of the recommendation was delayed as the previous version of the minimum preparedness actions lacked measurable actions, had limited operational applicability and was not aligned with the new emergency preparedness framework.

619. **In paragraph 88 of its report, the Board recommended that the Humanitarian Response Division, in coordination with the Supply Chain Management Unit, ensure the implementation of the humanitarian supplies strategy activities through the precise identification of a cost proposal, the assignment of accountabilities and the needed budget arrangements in Quantum.**

Departments responsible:	Humanitarian Response Division and Supply Chain Management Unit
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	No change

620. UNFPA conducted a midterm review of the humanitarian supplies strategy and developed a revised implementation plan based on a functional accountability

framework. This framework clearly outlines roles and responsibilities across both the Humanitarian Response Division and the Supply Chain Management Unit. The revised plan has been costed and articulated in a joint workplan for 2024 and 2025, which is currently under implementation.

621. **In paragraph 89 of its report, the Board recommended that UNFPA establish a monitoring mechanism to ensure that the action plans submitted to the Executive Board are fully implemented.**

Departments responsible:	Humanitarian Response Division and Supply Chain Management Unit
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Fourth quarter of 2025

622. UNFPA has implemented a robust monitoring mechanism to track the implementation of activities under the humanitarian supplies strategy. UNFPA is preparing the relevant guidance documents, which are expected to be ready by December 2025.

623. **In paragraph 104 of its report, the Board recommended that UNFPA assess its internal control activities and apply the necessary adjustments considering the use of Quantum.**

Department responsible:	Division for Management Services
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	First quarter of 2026

624. As part of the Quantum implementation, key internal controls have already been established. In addition, a comprehensive operations dashboard is under development to support enhanced monitoring and control over business processes. Although preventive controls were integrated early in the Quantum roll-out, significant time was required for system stabilization, the design of custom role structures and segregation of duties, which resulted in the revision of the target date.

625. **In paragraph 105 of its report, the Board recommended that UNFPA update the resource management policy and related guidelines to reflect the Quantum procedures and controls.**

Department responsible:	Division for Management Services
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	Fourth quarter of 2025

626. UNFPA has already updated the resource management policy to reflect the implementation of the Quantum system. Additional guidance notes and procedural tools are currently being updated to further align operational practices with Quantum's features and controls. While the policy was revised on schedule, limited staff capacity delayed the subsequent update of associated guidance and operational materials, which led to the revision of the target date for implementation.

627. **In paragraph 106 of its report, the Board recommended that UNFPA implement a tool similar to the financial data quality dashboard to assist in the monitoring of field offices.**

Department responsible:	Division for Management Services
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	First quarter of 2026

628. UNFPA is developing a comprehensive operations dashboard to enhance monitoring capabilities across all offices, including field locations. The dashboard is designed to support stronger oversight, performance management and timely decision-making.

629. **In paragraph 118 of its report, the Board recommended that UNFPA implement a mechanism to ensure timely operational and financial closures.**

Department responsible:	Programme Division
Status:	Under implementation
Priority:	Medium
Original target date:	Second quarter of 2025
Revised target date:	Third quarter of 2026

630. UNFPA made significant progress during 2024 in closing programmatically completed projects. UNFPA will continue to design and implement a mechanism to coordinate and facilitate the financial closure process within Quantum. Additional time is needed, however, to define a mechanism that can be integrated into the Quantum environment.

631. **In paragraph 119 of its report, the Board recommended that UNFPA update the guidance note on programme cycles, project identification and activity identification creation and closure, and related procedures, with the aim of reflecting the processes to be implemented in the Quantum system.**

Department responsible:	Programme Division
Status:	Under implementation
Priority:	Medium
Original target date:	Second quarter of 2025
Revised target date:	Third quarter of 2026

632. UNFPA issued a global communication to all its offices, explaining the updated procedures for programme cycles, project identification, and activity creation and closure in QuantumPlus. The new system automates many of the functions previously covered in the guidance note. However, based on the Board's feedback, UNFPA will issue a formal guidance note to complement the system functionality and ensure that all offices have access to officially endorsed documentation. The target date has been revised since time is required to finalize the formal guidance note.

633. **In paragraph 143 of its report, the Board recommended that UNFPA conduct an updating exercise of the policies and procedures manual, establishing deadlines for each content owner, with the aim of reflecting the technological and organizational changes in a timely manner.**

Department responsible:	Programme Division
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	No change

634. UNFPA is conducting a phased, comprehensive update of its policies and procedures manual to ensure alignment with recent organizational and technological changes, including the introduction of Quantum.

635. **In paragraph 157 of its report, the Board recommended that UNFPA record both accurately and in a timely manner the supplies, in accordance with the nature of the transaction (physical receipt, storage, handover, disposals and adjustments) and in agreement with the applicable accounting standards.**

Department responsible:	Supply Chain Management Unit
Status:	Closure requested
Priority:	Medium
Original target date:	Not applicable
Revised target date:	Not applicable

636. UNFPA has strengthened its inventory certification process, which is managed systematically through AODocs, a cloud-based document management solution with an inbuilt workflow. Inventory focal points are required to review transactions and documentation following receipt of certification packages from country offices. The inventory control and accounting team actively monitors country office performance during the certification cycle, including lead times and compliance with submission timelines. This ensures consistent application of internal controls and reinforces accountability across offices. UNFPA considers this recommendation to be implemented and requests its closure by the Board.

637. **In paragraph 173 of its report, the Board recommended that UNFPA ensure that its country offices record transactions in Quantum relating to the pre-positioning of supplies in a timely manner.**

Department responsible:	Supply Chain Management Unit
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Second quarter of 2026

638. Both QuantumPlus and Power BI are operational and have improved visibility of stock movement and monitoring of supply chain operations across the country offices. UNFPA country offices continue to be supported in using available tools for timely recording of prepositioned supply transactions. The absence of a dedicated inventory module tailored for country office use has contributed to delayed implementation of the recommendation. Efforts are ongoing to strengthen system integration and reporting capacities to address any remaining gaps in recording and monitoring.

639. **In paragraph 174 of its report, the Board recommended that UNFPA implement a monitoring and reportability mechanism for country offices that maintain pre-positioned supplies to avoid manual errors and inaccuracies and to ensure that inventories are delivered to final beneficiaries and used for their intended purposes.**

Department responsible:	Supply Chain Management Unit
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Second quarter of 2026

640. Please refer to the comments of UNFPA in paragraph 638 above relating to the recommendation in paragraph 173 of the Board's report for the year ended 31 December 2023.

641. **In paragraph 186 of its report, the Board recommended that UNFPA implement automatic controls in Quantum to prevent country offices from procuring pharmaceuticals and medical devices without authorization and restrict the purchase of contraceptives at this level.**

Department responsible:	Supply Chain Management Unit
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	No change

642. UNFPA is working to identify a solution in Quantum to implement automatic controls that restrict the procurement of pharmaceuticals and contraceptives at the country office level without proper authorization. This work is ongoing and is being prioritized for resolution within the current implementation timeline.

643. **In paragraph 187 of its report, the Board recommended that UNFPA categorize the products in Quantum according to the type of programme supplies to enable monitoring by the Supply Chain Management Unit.**

Department responsible:	Supply Chain Management Unit
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2025
Revised target date:	Fourth quarter of 2025

644. UNFPA is working to develop a solution in Quantum that allows for categorization of products by type of programme supplies. Additional time is required to design a system-based solution and integrate it into existing workflows, and the target date has been revised accordingly.

645. **In paragraph 203 of its report, the Board recommended that UNFPA implement a mechanism to enable the oversight and traceability of the agreements from the negotiation process to the revenue posting in Quantum, by codifying the negotiation processes and developing dashboards.**

Departments responsible:	Division for External Relations and Division for Management Services
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	First quarter of 2026

646. UNFPA is in the process of developing and integrating in a phased manner the new donor agreement report tracking system into the customer relationship management system to enhance traceability from donor negotiations to revenue posting in Quantum. The delay in implementation of the recommendation was due to the complexity of aligning multiple systems, and adequate sequencing of stakeholder consultations, budget planning and platform development.

647. **In paragraph 204 of its report, the Board recommended that UNFPA issue a new version of the terms of reference of the Resource Mobilization Branch to reflect its current accountabilities, systems used, functions and interactions with the Finance Branch.**

Department responsible:	Division for External Relations and Division for Management Services
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	Fourth quarter of 2025

648. UNFPA is in the process of finalizing the revised terms of reference for the Resource Mobilization Branch (now the Public Funding and Financing Branch). An initial version was shared with the Board and the Board requested additional clarifications and expanded content, particularly around functional responsibilities and interdivisional collaboration. Additional time is required to incorporate the Board's feedback and align the revision process with internal workflows and timelines across both divisions.

XII. United Nations Human Settlements Programme

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[37]

649. Table 31 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 31
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Management, Advisory and Compliance Service	3	–	–	3	3	–
Office of the Executive Director	3	–	–	3	3	–
Total	**6**	**–**	**–**	**6**	**6**	**–**

650. Table 32 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 32
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Management, Advisory and Compliance Service	8	–	–	8	8	–
Office of the Executive Director	6	–	–	6	6	–
Total	**14**	**–**	**–**	**14**	**14**	**–**

651. **In paragraph 24 of its report, the Board recommended that UN-Habitat conduct a review of interest allocation and refunds for closed grants to determine whether an internal procedure should be established to strengthen the handling of interest income, particularly in cases where donor agreements include provisions that differ from the trust fund's terms of reference.**

[37] A/80/5/Add.9, chap. II.

Department responsible: Management, Advisory and Compliance Service

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2025

652. Going forward, UN-Habitat will align its treatment of interest with the treatment of remaining grant balances. This will ensure clear agreement with the donors on interest management, either at the time of signing the agreement or soon after the operational closure of the grants. For legacy closed grants, UN-Habitat will review the actual interest amounts and decide on concrete actions on a case-by-case basis.

653. **In paragraph 38 of its report, the Board recommended that UN-Habitat consult with the Sustainable Cities and Communities Foundation to ensure the timely submission of financial statements and audit reports as required in the contribution agreement.**

Department responsible: Management, Advisory and Compliance Service

Status: Under implementation

Priority: High

Target date: First quarter of 2026

654. UN-Habitat will follow-up with the Sustainable Cities and Communities Foundation regarding the submission of audited financial statements.

655. **In paragraph 39 of its report, the Board recommended that UN-Habitat engage with the Sustainable Cities and Communities Foundation to update the Foundation's website where applicable, to ensure that publicity and reporting accurately reflect the actual situation.**

Department responsible: Management, Advisory and Compliance Service

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2025

656. UN-Habitat will collaborate with the Sustainable Cities and Communities Foundation to ensure that the Foundation's website accurately reflects its current activities and engagement with UN-Habitat.

657. **In paragraph 45 of its report, the Board recommended that UN-Habitat closely monitor outstanding receivables from voluntary contributions and make efforts to reduce the portion of long-outstanding receivables.**

Department responsible: Management, Advisory and Compliance Service

Status: Under implementation

Priority: Medium

Target date: First quarter of 2026

658. UN-Habitat will enhance its year-end procedures to ensure that receivables are consistently reviewed individually for collectability. In addition, UN-Habitat notes that, while this recommendation applies to 2024 and 2025, the mandatory implementation of IPSAS 47: Revenue, from 1 January 2026 will eliminate the need for such reviews of receivables and permanently address this issue.

659. **In paragraph 51 of its report, the Board recommended that UN-Habitat promptly clear the long-term advance transfers to implementing partners.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

660. As part of its new implementing partner management policy, UN-Habitat is developing a mechanism to review, monitor and enhance oversight of long-term advance transfers to implementing partners, ensuring timely resolution and effective management.

661. **In paragraph 57 of its report, the Board recommended that UN-Habitat strengthen the monitoring of outstanding commitments and enhance the review of open commitments both during the year and as part of the year-end closing processes.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

662. UN-Habitat will strengthen its review processes for long-outstanding commitments, including those conducted during the year-end closure period.

663. **In paragraph 74 of its report, the Board recommended that UN-Habitat strengthen compliance with the UN-Habitat evaluation policy and the administrative instruction on evaluation in the United Nations Secretariat (ST/AI/2021/3) and further enhance evaluation results use by refining online knowledge-sharing and establishing an evaluation repository or tracking platform or taking other measures.**

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

664. In 2024, UN-Habitat updated its evaluation policy and is actively refining its evaluation manual to ensure effective implementation. Moreover, UN-Habitat is committed to further strengthening compliance with the policy and to enhancing evaluation practices by optimizing the use of available resources.

665. **In paragraph 75 of its report, the Board recommended that UN-Habitat ensure adequate capacity and conditions for the evaluation function to strengthen coordination between the Evaluation Unit and the regional offices.**

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

666. UN-Habitat will take the necessary steps to ensure effective coordination between the Evaluation Unit and the regional offices.

667. **In paragraph 84 of its report, the Board recommended that UN-Habitat further clarify the evaluation requirements for projects under $300,000 and for projects where UN-Habitat is not the leading agency, to reach a consistent understanding of the UN-Habitat evaluation policy across the organization.**

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

668. UN-Habitat will refine its guidelines to clearly specify evaluation requirements for projects, including those where it is not the lead agency. UN-Habitat will also conduct training sessions for staff to reinforce evaluation standards and practices.

669. **In paragraph 94 of its report, the Board recommended that UN-Habitat take measures to enhance the accountability of project managers for ensuring compliance with the guidelines of the Programme Review Committee and the integrated planning, management and reporting solution and to improve the ratio of on-track indicators.**

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

670. UN-Habitat is already conducting quarterly monitoring of project progress, including tracking output indicators. Moving forward, UN-Habitat will clearly define roles and responsibilities related to updating integrated planning, management and reporting data and reporting.

671. **In paragraph 103 of its report, the Board recommended that UN-Habitat establish a mechanism to strengthen central data monitoring on UN-Habitat contributions to the Sustainable Development Goals, in particular Goal 11, ensure that Sustainable Development Goal tags are entered accurately into the integrated planning, management and reporting module, and fully leverage data in the module to support reporting on the Goals and decision-making.**

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

672. UN-Habitat will clearly define roles and responsibilities for collecting and reporting high-quality Sustainable Development Goals data. In addition, UN-Habitat will develop a mechanism to strengthen centralized data monitoring of its contributions to the Goals.

673. **In paragraph 111 of its report, the Board recommended that UN-Habitat establish a systematic monitoring and reporting mechanism on the resource mobilization strategy and develop a report that reflects the progress made against all targets contained in the resource mobilization strategy.**

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

674. UN-Habitat is in the process of developing a new resource mobilization strategy aligned with its strategic plan for the period 2026–2029. As part of this process, UN-Habitat will produce a report reflecting on the achievements against all targets contained in the resource mobilization strategy, which covers the period 2020–2025. In addition, UN-Habitat will establish a systematic monitoring and reporting framework to continuously track progress and assess the effectiveness of the strategy.

675. **In paragraph 120 of its report, the Board recommended that UN-Habitat update Umoja property information in a timely manner and consolidate its annual procurement plan to effectively and systemically forecast demand for laptops and promptly identify laptops that are damaged and have been stored for a long time.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

676. UN-Habitat will conduct a comprehensive review and implement measures to ensure timely updates of property information in Umoja. In addition, UN-Habitat will develop and implement an annual procurement plan for laptops and introduce a policy to enhance the overall management and maintenance of laptop equipment, promoting greater efficiency and accountability.

677. **In paragraph 129 of its report, the Board recommended that UN-Habitat reconcile all personnel data in a timely manner, ensure compliance with competitive selection procedures for pre-selected personnel, and maintain recruitment documentation thereon.**

Department responsible: Management, Advisory and Compliance Service

Status: Under implementation

Priority: Medium

Target date: First quarter of 2026

678. UN-Habitat will implement a mechanism to regularly, accurately and promptly reconcile human resources data, with a strong emphasis on improving records management.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

679. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.9, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Due to resource constraints and competing priorities, implementation of some recommendations from prior periods was delayed. Information is provided below on the 33 recommendations that were assessed by the Board to be under implementation. The information is set out below in the order in which the recommendations are presented in the annex.

680. Table 33 summarizes the overall situation as of August 2025.

Table 33
Status of implementation of recommendations from prior periods considered not fully implemented

(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Management, Advisory and Compliance Service	30	–	4	26	26	–
External Relations, Strategy, Knowledge and Innovation Division	1	–	–	1	1	–
Office of the Executive Director	2	–	–	2	2	–
Total	**33**	**–**	**4**	**29**	**29**	**–**

Report of the Board for the year ended 31 December 2018[38]

681. **In paragraph 22 of its report, the Board recommended that UN-Habitat evaluate the application of impairment provisions to advances accounts.**

Department responsible: Management, Advisory and Compliance Service

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2019

Revised target date: Fourth quarter of 2025

[38] A/74/5/Add.9, chap. II.

682. UN-Habitat has developed a policy to guide the assessment of impairment of advances to implementing partners and is in the process of finalizing it. UN-Habitat continues to analyse open advances on a case-by-case basis.

683. **In paragraph 23 of its report, the Board recommended that UN-Habitat enhance project supervision and internal control in the UN-Habitat policy for implementing partners to prevent grants under which no accounting transactions have been made for an extended period from remaining in force.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2019
Revised target date:	Fourth quarter of 2025

684. UN-Habitat has developed a system to improve implementing partner management, supported by enhancements to the Umoja grantor management module. The implementing partner policy is being updated to include guidance on inactive grants.

Report of the Board for the year ended 31 December 2019[39]

685. **In paragraph 195 of its report, the Board recommended that UN-Habitat update the information contained in the Umoja report on equipment in accordance with the SC119 Umoja property management overview course, assigning for each item the location and/or user responsible.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2020
Revised target date:	Fourth quarter of 2025

686. The process of enriching the asset master data of UN-Habitat is ongoing. So far, all property locations have been updated, and work is under way to assign the responsible users for each item.

687. **In paragraph 196 of its report, the Board recommended that the assigned staff member responsible for the operational equipment be a staff member of UN-Habitat.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2020
Revised target date:	Fourth quarter of 2025

[39] A/75/5/Add.9, chap. II.

688. The process of enriching the asset master data of UN-Habitat is ongoing. The standard practice at UN-Habitat is to assign all operational equipment to United Nations staff members as the responsible users.

689. **In paragraph 207 of its report, the Board recommended that UN-Habitat headquarters take measures to monitor the proper registration of the capitalization and disposal of property, plant and equipment items, from the time when the assets are received by the entity and according to the information indicated in the corresponding delivery note or when the disposal is approved.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2020
Revised target date:	Not applicable

690. An accountability statement is signed by the equipment focal points and certifying officers of the responsible offices away from headquarters, confirming the accuracy of the property records for each office. The Project Management Unit of the United Nations Office at Nairobi provides regular support and on-demand training to focal points on the equipment disposal process to ensure compliance and efficiency. All UN-Habitat shopping carts are also monitored by the Unit to identify discrepancies and prevent non-capitalization of assets in Umoja.

691. Furthermore, the standard operating procedure for physical verification was prepared by the United Nations Office at Nairobi in support of UN-Habitat and is being applied by offices away from headquarters. The measures mentioned above have strengthened monitoring of property, plant and equipment items from the point of receipt through to disposal, in full alignment with IPSAS requirements. UN-Habitat considers this recommendation to be implemented and requests its closure by the Board.

692. **In paragraph 208 of its report, the Board recommended that UN-Habitat consider the depreciation of its assets when they are available for use, pursuant to the delivery principle of the United Nations corporate guidance for IPSAS on the delivery principle and paragraph 71 of IPSAS 17.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2020
Revised target date:	Not applicable

693. UN-Habitat has ensured that assets are registered in Umoja in a timely manner through the issuance of a standard operating procedure for physical verification and the introduction of mid-year and year-end verification of assets of offices away from headquarters. In addition, the Project Management Unit of the United Nations Office at Nairobi monitors all UN-Habitat shopping carts to identify discrepancies and prevent non-capitalization of assets, thereby ensuring that depreciation can begin promptly once assets are available for use. These measures provide the necessary

assurance that depreciation is recognized in accordance with the delivery principle. UN-Habitat considers this recommendation to be implemented and requests its closure by the Board.

694. **In paragraph 292 of its report, the Board recommended that UN-Habitat hold meetings of the Information and Communications Technology Committee periodically in order to achieve the objectives and purposes established in the Secretary-General's bulletin (ST/SGB/2003/17) and the Committee's terms of reference.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2020
Revised target date:	Fourth quarter of 2025

695. The Information and Communications Technology Committee met once in 2024 and plans to hold two more meetings before the end of 2025.

Report of the Board for the year ended 31 December 2021[40]

696. **In paragraph 109 of its report, the Board recommended that UN-Habitat establish a mechanism that gathers and cross-checks the data and hiring records of non-staff personnel, in compliance with further clarified Secretariat requirements, giving due consideration to the principle of obtaining the best value for money.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2023
Revised target date:	Fourth quarter of 2025

697. UN-Habitat is in the process of establishing a mechanism that gathers and cross-checks the data and hiring records of non-staff personnel. Progress has been impeded, however, by the inherent challenges in developing a robust system to capture comprehensive data from over 50 country operations and four regional offices.

698. **In paragraph 153 of its report, the Board recommended that UN-Habitat review its implementing partner policy and standard operating procedures for implementing partner selection to ensure that implementing partner selection is compliant with the general principles of fairness, integrity, transparency and effective competitiveness set by the Financial Regulations and Rules of the United Nations; and any necessary waiver should provide, among others, programmatic and financial justifications and detail the exceptional circumstances.**

[40] A/77/5/Add.9, chap. II.

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	High
Original target date:	First quarter of 2023
Revised target date:	Fourth quarter of 2025

699. UN-Habitat is in the process of updating its implementing partner policy and standard operating procedures.

700. **In paragraph 154 of its report, the Board recommended that UN-Habitat take necessary actions, including but not limited to reviewing its implementing partner policy and standard operating procedures for implementing partner selection to avoid splitting contracts.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	High
Original target date:	First quarter of 2023
Revised target date:	Fourth quarter of 2025

701. Please refer to the comments of UN-Habitat in paragraph 699 above relating to the recommendation in paragraph 153 of the Board's report for the year ended 31 December 2021.

702. **In paragraph 162, the Board recommended that UN-Habitat build up and maintain a database of properly screened implementing partners for all of UN-Habitat to facilitate the implementing partner selection process and link it to the Umoja implementing partner management module to strengthen implementing partner data-sharing.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2023
Revised target date:	Fourth quarter of 2025

703. UN-Habitat will start using the corporate tool, the United Nations Partner Portal, for the maintenance of vetted implementing partners and to systematically update risk and performance-related information.

704. **In paragraph 170 of its report, the Board recommended that UN-Habitat improve its standard operating procedures for implementing partner selection by setting up guidance for selecting prospective implementing partners and the threshold for accepting recommended implementing partners.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2023
Revised target date:	Fourth quarter of 2025

705. UN-Habitat is revising its implementing partner policy and standard operating procedures to incorporate clear guidance on the selection of prospective implementing partners and to define thresholds for accepting recommended partners. In addition, responsibilities related to implementing partnership management have now been consolidated under the Risk and Compliance Unit to strengthen ownership and accelerate the implementation of open recommendations.

706. **In paragraph 221 of its report, the Board recommended that UN-Habitat further clarify the laptop/computer allocation rules and standards to optimize laptop/computer procurement and allocation and reduce related operational costs.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2023
Revised target date:	Fourth quarter of 2025

707. UN-Habitat is conducting a comparison of staff against the number of operational laptops. Based on the finding, UN-Habitat will reiterate and further clarify the guidelines for laptop allocation. Challenges related to the collection and analysis of extensive global data necessary to support the development of a new policy approach have delayed the implementation of this recommendation.

Report of the Board for the year ended 31 December 2022[41]

708. **In paragraph 65 of its report, the Board recommended that UN-Habitat take actions to strengthen the control of grants, including cleaning up deficit balances in grants accounts and settling the liability of closing grants, to ensure that projects are operationally and financially closed in a timely manner.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2024
Revised target date:	Fourth quarter of 2025

709. UN-Habitat has strengthened controls by instituting monthly monitoring of negative cash balances. A focal point was assigned to track and follow up on deficit balances, particularly for closing grants. Loans are now settled promptly upon receipt of cash, and foreign exchange differences are reviewed with the project management

[41] A/78/5/Add.9, chap. II.

office. For 2025 closing grants, a clean-up plan is under way, focusing on grants with manageable balances, while escalating larger cases, as needed.

710. **In paragraph 104 of its report, the Board recommended that UN-Habitat clarify the roles of the various offices in relation to implementing partner management and designate a unit or office responsible for the overall coordination, oversight and management of implementing partners, including supervising the use of the implementing partners module.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2024
Revised target date:	Fourth quarter of 2025

711. The updated implementing partner policy currently being developed will clarify the roles of various offices relating to implementing partner management and designate a unit responsible for overall coordination, oversight and supervision of the implementing partners module.

712. **In paragraph 105 of its report, the Board recommended that UN-Habitat strengthen the uploading of documents related to the selection of implementing partners, including review documents of the Implementing Partners Selection Committee, and improve the maintenance of the payment schedule and report schedule functions in the implementing partner module of Umoja.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2024
Revised target date:	Fourth quarter of 2025

713. UN-Habitat will review and ensure proper uploading of documents related to the Implementing Partners Selection Committee. In addition, improvements will be made to the maintenance of the payment schedule and report schedule functions in the Umoja grantor module.

714. **In paragraph 115 of its report, the Board recommended that UN-Habitat appoint the members of the Implementing Partners Selection Committee through official documents signed by the person designated in the terms of reference of the Committee.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2024
Revised target date:	Fourth quarter of 2025

715. UN-Habitat will formalize the appointment of members of the Implementing Partners Selection Committee through official documents signed by the designated authority as outlined in the Committee's terms of reference.

716. **In paragraph 116 of its report, the Board recommended that UN-Habitat review various options to solve the issue of not meeting the quorum and ensure that only appointed members and designated alternates can participate in meetings.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2024
Revised target date:	Fourth quarter of 2025

717. UN-Habitat will implement measures to ensure that quorum requirements are met and that only appointed members and their designated alternates participate in meetings. Furthermore, UN-Habitat will ensure that appointment letters are signed by the authorized signatories.

718. **In paragraph 117 of its report, the Board recommended that each member of the Implementing Partners Selection Committee sign a non-conflict of interest statement at every meeting prior to the review of proposals.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2024
Revised target date:	Fourth quarter of 2025

719. UN-Habitat will implement a procedure requiring all members of the Implementing Partners Selection Committee to sign a non-conflict of interest statement at each meeting prior to the review of proposals. In addition, all official documents will be signed by the designated authority as outlined in the Committee's terms of reference.

720. **In paragraph 162 of its report, the Board recommended that UN-Habitat continue to develop a clear strategy regarding the total number of core operational staff who are under United Nations Development Programme (UNDP) and United Nations Office for Project Services (UNOPS) contracts, implement the "lift and shift" project and move core operational staff with UNDP and UNOPS contracts to United Nations Secretariat contracts.**

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	Medium
Original target date:	Third quarter of 2024
Revised target date:	Fourth quarter of 2025

721. UN-Habitat has transitioned all UNOPS fixed-term staff to United Nations Secretariat contracts and is in the process of converting UNDP. UNOPS has reported a declining trend in fixed-term staff contracts since 2021 and currently has only one National Officer under a UNOPS contract.

722. **In paragraph 167 of its report, the Board recommended that UN-Habitat strengthen its management of consultants and individual contractors by further clearly defining their roles, responsibilities and authorization levels within the agency's hierarchy to ensure that they do not exceed their delegation of authority.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Closure requested
Priority:	High
Original target date:	First quarter of 2024
Revised target date:	Not applicable

723. The Office of the Executive Director of UN-Habitat issued a memo dated 15 October 2024 that clearly defines the roles, responsibilities and authorization levels for consultants and individual contractors. UN-Habitat considers this recommendation to be implemented and requests its closure by the Board.

724. **In paragraph 172 of its report, the Board recommended that UN-Habitat follow strictly break-in-service regulations and develop mechanisms to ensure that the reappointment of staff fully meets the break-in-service requirement.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	Second quarter of 2024
Revised target date:	Fourth quarter of 2025

725. UN-Habitat will strengthen compliance with the break-in-service policy. The Human Resources and Training Unit will closely monitor staff members on temporary appointments to ensure adherence to the mandatory break in service in accordance with ST/AI/2010/4/Rev.1 and ST/AI/2010/4/Rev.2. The delayed implementation of this recommendation was caused by the dynamic and urgent staffing needs of outposted project offices. UN-Habitat has recently appointed a new Chief of the Human Resources and Training Unit, who is expected to provide expertise and leadership for a strategic review of field staffing requirements and develop effective strategies to address them.

Report of the Board for the year ended 31 December 2023[42]

726. **In paragraph 31 of its report, the Board recommended that UN-Habitat review the status and cash balances of grants regularly and address cash balances in accordance with donor agreements before grants are closed, thereby enhancing the efficient utilization of funds.**

[42] A/79/5/Add.9, chap. II.

Department responsible:	Management, Advisory and Compliance Service
Status:	Closure requested
Priority:	Medium
Original target date:	Third quarter of 2025
Revised target date:	Not applicable

727. UN-Habitat regularly monitors cash balances using a Power BI dashboard to ensure compliance with donor agreements and to promote the efficient utilization of funds prior to grant closure. The donor agreement template has also been updated to insert a standard clause that will guide UN-Habitat on what to do with the grant cash balances. UN-Habitat considers this recommendation to be implemented and requests its closure by the Board.

728. **In paragraph 40 of its report, the Board recommended that UN-Habitat obtain and review implementing partners' reports to monitor project progress and the utilization of advances in a timely manner, effectively measure advances and expenses and appropriately disclose accrued expenses.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Fourth quarter of 2025

729. UN-Habitat is updating its implementing partner policy and standard operating procedures to enhance the timely receipt and review of implementing partners' reports. The updated policy will improve monitoring of project progress, utilization of advances, measurement of advances and expenses, and disclosure of accrued expenses.

730. **In paragraph 86 of its report, the Board recommended that UN-Habitat enhance its capacities in monitoring and reporting on the achievement of Sustainable Development Goal 11 and produce a progress report on indicators 1.4.1 and 1.4.2 demonstrating horizontal collaboration and coordination as a custodian agency for the Goal and the indicators.**

Department responsible:	External Relations, Strategy, Knowledge and Innovation Division
Status:	Under implementation
Priority:	Medium
Original target date:	Third quarter of 2026
Revised target date:	No change

731. UN-Habitat continues to strengthen its capacities for monitoring and reporting on Sustainable Development Goal 11. UN-Habitat is on track to reinstate the P-4 Statistician position that is key for Goal 11 11 reporting and awaits financing for the scalability model, which includes key positions to enhance data management and monitoring of Goal 11, as well as indicators 1.4.1 and 1.4.2.

732. **In paragraph 110 of its report, the Board recommended that UN-Habitat strengthen expenditure control to ensure consistency with budgets through the**

conduct of a regular review of a project's substantive work and consolidate it with financial information in the Enterprise Core Component module, and regularly submit high-quality financial and progress reports to donors, in order to enhance the latter's confidence in UN-Habitat.

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	No change

733. UN-Habitat will establish a monitoring mechanism to regularly review project expenditure and budget performance.

734. **In paragraph 118 of its report, the Board recommended that UN-Habitat comply with the Programme Review Committee guideline and the integrated planning, management and reporting module deployment policy to ensure that the projects are approved firstly in the module, and update the guideline to clarify the role of the module in programme and project approval.**

Department responsible:	Office of the Executive Director
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	No change

735. UN-Habitat has issued a guideline that no project expenditures should occur before completion of the integrated planning, management and reporting process. In addition, UN-Habitat is starting a review process to identify and rectify unapproved projects in the integrated planning, management and reporting system.

736. **In paragraph 126 of its report, the Board recommended that UN-Habitat strengthen compliance oversight of the signing of community agreements, review the existing payment terms of community agreements, considering the on-the-ground reality in the relevant country office, and establish appropriate payment terms to control financial risks.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	No change

737. UN-Habitat is revising its implementing partner policy and standard operating procedures to strengthen oversight of community agreement signings, review and adapt payment terms to reflect country-specific realities, and establish controls to mitigate financial risks.

738. **In paragraph 132 of its report, the Board recommended that UN-Habitat integrate regulations of community agreement management into the implementing partner policy, include the standardized completion report at the organization level and review the existing community agreement template to ensure compliance with the updated implementing partner policy.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	No change

739. UN-Habitat is updating its implementing partner policy and standard operating procedures to incorporate regulations on community agreement management, introduce a standardized completion report at the organizational level, and review the community agreement template to ensure alignment with the updated policy.

740. **In paragraph 140 of its report, the Board recommended that UN-Habitat enhance the overall oversight of payments in agreements between United Nations entities, present prerequisites and payment ratios clearly and upload all prerequisite documents to the Umoja grantor management module to facilitate payment verification.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	No change

741. UN-Habitat is updating its implementing partner policy and standard operating procedures to enhance oversight of payments in agreements between United Nations entities. The updated policy will ensure clear presentation of prerequisites and payment ratios, and mandate uploading all prerequisite documents to the Umoja grantor management module to facilitate payment verification.

742. **In paragraph 151 of its report, the Board recommended that UN-Habitat standardize the due diligence criteria for implementing partners and adhere strictly to them to ensure quality and effectiveness.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	Not applicable

743. UN-Habitat is updating its implementing partner policy and standard operating procedures to standardize the due diligence criteria for implementing partners.

744. **In paragraph 152 of its report, the Board recommended that UN-Habitat expand the indicators for assessing implementing partner performance to ensure a comprehensive and objective evaluation, link the indicators to the overall performance rate and share the evaluation results of all implementing partners within the organization.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	No change

745. UN-Habitat is updating its implementing partner policy and standard operating procedures to expand the indicators used for assessing implementing partner performance. The updated framework will ensure a comprehensive and objective evaluation, link these indicators to the overall performance rate, and facilitate the sharing of evaluation results across the organization.

746. **In paragraph 159 of its report, the Board recommended that UN-Habitat adhere strictly to the implementing partner policy regarding the selection of implementing partner auditors, the allocation of budgets for implementing partner audits and the provisions for implementing partner payments; conduct comprehensive audits on implementing partners, covering all required audit services in line with the terms of reference; and establish a knowledge base for audit findings and recommendations to identify key control risks for future collaborations.**

Department responsible:	Management, Advisory and Compliance Service
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	No change

747. UN-Habitat is updating its implementing partner policy and standard operating procedures to ensure strict adherence to requirements regarding the selection of implementing partner auditors, budget allocation for audits, and provisions for payments. The updated policy will also mandate comprehensive audits in line with terms of reference and the establishment of a knowledge base for audit findings and recommendations to identify key control risks in future collaborations.

XIII. United Nations Office on Drugs and Crime

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[43]

748. Table 34 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

[43] A/80/5/Add.10, chap. II.

Table 34
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division for Management	1	–	–	1	1	–
Multiple offices	1	–	–	1	1	–
Total	**2**	**–**	**–**	**2**	**2**	**–**

749. Table 35 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 35
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division for Management	4	–	–	4	4	–
Multiple offices	4	–	–	4	4	–
Total	**8**	**–**	**–**	**8**	**8**	**–**

750. **In paragraph 27 of its report, the Board recommended that the United Nations Office on Drugs and Crime (UNODC) enhance programme monitoring in synergy with the Umoja integrated planning, management and reporting solution, organizing information by thematic area and responsible unit, aligning it with the UNODC organizational structure and enhancing oversight capabilities.**

Departments responsible:	Division for Operations, Division for Treaty Affairs and Division for Policy Analysis and Public Affairs
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

751. UNODC will continue to strengthen capacity-building on programme monitoring and explore the development of monitoring mechanisms that would operate in synergy with the integrated planning, management and reporting solution.

752. **In paragraph 36 of its report, the Board recommended that UNODC engage with United Nations Headquarters to explore the possibility of changes to the integrated planning, management and reporting solution to meet management information needs, and – if required and taking into account and building on existing experiences and tools – adopt a single supplementary tool that works in synergy with the integrated planning, management and reporting solution for the daily use of project managers.**

Departments responsible:	Division for Operations, Division for Treaty Affairs and Division for Policy Analysis and Public Affairs
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2027

753. UNODC will liaise with United Nations Headquarters to explore potential enhancements to the integrated planning, management and reporting solution to better meet management information needs.

754. **In paragraph 45 of its report, the Board recommended that UNODC ensure the timely submission of annual project progress reports in the Umoja integrated planning, management and reporting solution, ensuring compliance with the required standards of quality and completeness.**

Departments responsible:	Division for Operations, Division for Treaty Affairs, Division for Policy Analysis and Public Affairs
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

755. UNODC will continue to update the guidelines related to annual project progress reports, strengthen capacity-building efforts on the use of the integrated planning, management and reporting solution, and regularly communicate deadlines for the submission of annual project progress reports.

756. **In paragraph 53 of its report, the Board recommended that UNODC enhance the use of Umoja analytics and the project manager's dashboard, ensuring proper guidance and training, thereby providing holistic, accurate and timely project information and facilitating the visibility of linkages between substantive results and financial data.**

Departments responsible:	Division for Operations, Division for Treaty Affairs and Division for Policy Analysis and Public Affairs
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

757. UNODC will continue to strengthen capacity-building on the use of the integrated planning, management and reporting project manager's dashboard and issue relevant guidance to support its use, as well as the use of Umoja analytics.

758. **In paragraph 64 of its report, the Board recommended that UNODC establish or update internal guidelines with specific guidance for agreements involving single-instalment payments.**

Department responsible: Division for Management

Status: Under implementation

Priority: High

Target date: Fourth quarter of 2025

759. UNODC will update its partnership policy to include specific guidance on the management of agreements involving a single instalment, with the aim of increasing the likelihood of deliverables being completed.

760. **In paragraph 74 of its report, the Board recommended that UNODC include in its partnership policy a requirement for programme and project managers to define partner-specific mitigation measures to prevent delays in the submission of reports.**

Department responsible: Division for Management

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2025

761. UNODC will revise its partnership policy to include a requirement for programme and project managers to define partner-specific mitigation measures aimed at preventing delays in submission of reports.

762. **In paragraph 86 of its report, the Board recommended that UNODC formalize its resource prioritization process by developing, in consultation with its service chiefs, a flexible, risk-based framework to guide decision-making under liquidity constraints.**

Department responsible: Division for Management

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2025

763. UNODC has developed a structured process for prioritizing resource allocation based on ongoing monitoring in response to the liquidity constraints. While this prioritization mechanism is already in place, UNODC will formalize and document it, to create a flexible, risk-based framework.

764. **In paragraph 98 of its report, the Board recommended that UNODC assess and assign residual values to fully depreciated property, plant and equipment that remain in use and continue to provide economic benefit, in compliance with IPSAS 17.**

Department responsible: Division for Management

Status: Under implementation

Priority: Medium

Target date: First quarter of 2026

765. UNODC will include residual value adjustment for fully depreciated assets that remain in use and continue to provide economic benefits, in compliance with IPSAS 17. This will be reflected in the financial statements starting from the 2025 reporting period.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

766. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.10, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the 12 recommendations that were assessed by the Board to be under implementation and 2 that were assessed as not implemented. The information is set out below in the order in which the recommendations are presented in the annex.

767. Table 36 summarizes the overall situation as of August 2025.

Table 36
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Division for Management	3	–	2	1	1	–
Division for Operations	3	–	1	2	2	–
Division for Policy Analysis and Public Affairs	2	–	2	–	–	–
Multiple offices	6	–	2	4	4	–
Total	**14**	**–**	**7**	**7**	**7**	**–**

Report of the Board for the year ended 31 December 2018[44]

768. **In paragraph 64 of its report, the Board recommended that UNODC strengthen its internal controls in order to ensure the segregation of duties in every project or, at the very least, implement a compensating control.**

Department responsible:	Division for Policy Analysis and Public Affairs
Status:	Closure requested
Priority:	High
Original target date:	Fourth quarter of 2019
Revised target date:	Not applicable

769. Despite notable progress in establishing effective segregation of duties, several areas for improvement were identified that required further attention, resulting in delayed implementation of this recommendation. Accordingly, in addition to capacity-building initiatives on the segregation of duties in monitoring and reporting processes in 2024, UNODC introduced regular spot checks of segregation of duties for main projects in March 2025. Any issues identified during these checks are communicated to

[44] A/74/5/Add.10, chap. II.

the designated focal points to ensure timely corrective action. These spot checks will be conducted as a standard practice during each reporting cycle. UNODC considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2019[45]

770. **In paragraph 115 of its report, the Board recommended that UNODC make a review of the United Nations Office at Vienna/UNODC information technology services disaster recovery plan and add all the missing elements that the current United Nations disaster recovery plan technical procedures require.**

Department responsible:	Division for Management
Status:	Closure requested
Priority:	Medium
Original target date:	First quarter of 2021
Revised target date:	Not applicable

771. The United Nations Office at Vienna/UNODC information technology services disaster recovery plan, which includes all the elements outlined in the current United Nations disaster recovery plan technical procedures, has been finalized. UNODC considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2020[46]

772. **In paragraph 73 of its report, the Board recommended that the UNODC Regional Office for the Middle East and North Africa carry out, in a timely manner, the mandatory project progress reports as required under the current Programme and Operations Manual.**

Department responsible:	Division for Operations (Regional Office for the Middle East and North Africa)
Status:	Under implementation
Priority:	Medium
Original target date:	Second quarter of 2021
Revised target date:	Second quarter of 2026

773. The delay in the implementation of this recommendation has been influenced by several factors. These include a transition to a new information technology system, which required modifications to accommodate both online and offline transactions; a complex operational environment characterized by fragile States, leading to delays for programme managers in gathering all relevant information; overlapping reporting deadlines; and limitations in staffing capacity that made it difficult to meet all reporting and review requirements simultaneously. In 2025, only one submission was delayed, primarily due to overlapping reporting exercises and the project's complexity, which required extensive data extraction for accurate grant-specific reporting. Despite these challenges, all four programmes expected to report progress through the integrated

[45] A/75/5/Add.10, chap. II.
[46] A/76/5/Add.10, chap. II.

planning, management and reporting solution have been successfully uploaded for 2025. UNODC remains committed to sustaining this positive progress.

Report of the Board for the year ended 31 December 2021[47]

774. **In paragraph 32 of its report, the Board recommended that the UNODC Country Office in Peru, in coordination with UNODC headquarters, assess and adopt measures regarding those service contract holders recruited for a long period of time, in order to avoid an improper use of this contract modality.**

Departments responsible:	Division for Operations, UNODC Country Office in Peru, Division for Management
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2022
Revised target date:	Fourth quarter of 2025

775. In 2023, UNODC established a monitoring mechanism to identify the correct use of the service contract modality. Specifically, UNODC reviews long-standing service contract holders and conducts competitive selection processes twice a year, in accordance with United Nations Development Programme (UNDP) policies on service contract engagement and extension. However, the Board noted that there is an ongoing discussion regarding the transition of service contracts to a new modality, highlighting the necessity for updated measures. UNODC was advised that UNDP will no longer issue new service contracts as at 21 December 2025 but that existing service contracts can remain valid until 31 December 2025, and as a result, the closure of this recommendation has been deferred.

776. **In paragraph 61 of its report, the Board recommended that UNODC assess the establishment of minimum procedures for regulating the recruitment process under the service contracts modality, while adopting the good practices already implemented by the UNODC Country Office in Colombia.**

Department responsible:	Division for Operations
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2022
Revised target date:	Fourth quarter of 2025

777. In 2023, UNODC translated the standard operating procedure for the recruitment of service contract holders developed by the Country Office in Colombia and shared it with all field offices as a best practice guideline outlining minimum procedures. The Board subsequently recommended additional content for inclusion. Concurrently, discussions commenced regarding the transition to a new service contract modality, highlighting the necessity for an updated standard operating procedure applicable across all field offices. UNODC was advised that UNDP will no longer issue new service contracts as at 21 December 2025 but that existing service

[47] A/77/5/Add.10, chap. II.

contracts can remain valid until 31 December 2025, and as a result, the closure of this recommendation has been deferred.

778. **In paragraph 91 of its report, the Board recommended that UNODC Country Offices in Colombia and Peru ensure that project revisions be approved in a timely manner, following the current instructions in this regard.**

Departments responsible:	Division for Operations, UNODC Regional Office for the Andean Region and the Southern Cone, and UNODC Country Office in Peru
Status:	Closure requested
Priority:	High
Original target date:	First quarter of 2023
Revised target date:	Not applicable

779. In 2023, some areas for improvements were identified that required further attention, resulting in a delay in the full implementation of this recommendation. Nonetheless, the UNODC Regional Office for the Andean Region and the Southern Cone and the Country Office in Peru are currently conducting project revisions in accordance with established guidelines, and all project revisions for the Regional Office (which now includes the Country Office in Peru), were completed on time. Therefore, UNODC considers this recommendation to be implemented and requests its closure by the Board.

780. **In paragraph 99 of its report, the Board recommended that UNODC review and update its management instructions and internal procedures related to programme and project management, while considering the incorporation and use of the integrated planning, management and reporting solution, as well as consolidate all of the new and relevant information within the programme and operations guidance map.**

Department responsible:	Division for Policy Analysis and Public Affairs
Status:	Closure requested
Priority:	High
Original target date:	Fourth quarter of 2022
Revised target date:	Not applicable

781. The drafting of the updated management instructions and the process of reaching consensus on the specific provisions have taken longer than anticipated, resulting in the delayed implementation of this recommendation. However, all programme-related instructions have now received approval from the Executive Director. Accordingly, UNODC considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2022[48]

782. **In paragraph 40 of its report, the Board recommended that UNODC take the necessary actions to further ensure that the balance of the 64DCR fund is**

[48] A/78/5/Add.10, chap. II

maintained at an appropriate level in accordance with relevant policies and guidance.

Department responsible:	Division for Management
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2027
Revised target date:	No change

783. In October 2024, UNODC revised the implementation road map established in consultation with Member States. UNODC anticipates that the multi-year execution plan will restore the 64DCR fund balance to appropriate levels by the end of 2027.

784. **In paragraph 56 of its report, the Board recommended that UNODC strengthen its internal controls in the framework of programme and project implementation to avoid the reiteration of ex post facto approval of assets transferred to end beneficiaries.**

Departments responsible:	Division for Management, Division for Operations and Division for Treaty Affairs
Status:	Under implementation
Priority:	Medium
Original target date:	Not applicable
Revised target date:	Fourth quarter of 2025

785. UNODC has successfully provided training on asset transfers to offices in all regions to prevent the recurrence of ex post facto approvals. Furthermore, as part of the decentralization plan, periodic checks and quality reviews are carried out twice annually. The final session for the African region is scheduled for September 2025.

786. **In paragraph 108 of its report, the Board recommended that UNODC, in liaison with its field offices, analyse the root causes that generate delays in the payments, and that concrete measures be established to improve the overall payment process in order to avoid reputational damage.**

Departments responsible:	Division for Management and Division for Operations
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Not applicable

787. UNODC has identified the root causes of delays in vendor invoice payments and implemented measures to expedite processing. Monthly reports on outstanding commitments and quarterly key performance indicator reports on payment timeliness are now shared with UNODC offices, showing positive trends and measurable improvements. UNODC has conducted numerous online training sessions on vendor

payments and held specific bilateral sessions to address issues as they arise. These efforts have significantly improved payment timeliness. UNODC considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2023[49]

788. **In paragraph 32 of its report, the Board recommended that UNODC include the delay of the return of unspent balances by the implementing partner when assessing its performance.**

Department responsible:	Division for Management
Status:	Closure requested
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	Not applicable

789. The project closure checklist has been updated to include a dedicated section on the timely refund of unspent balances and the updated checklist is now accessible through the client support portal. UNODC considers this recommendation to be implemented and requests its closure by the Board.

790. **In paragraph 67 of its report, the Board recommended that UNODC analyse the root causes of the low compliance rates by each office for the submission and approval of travel requests and take actions to strengthen and increase compliance with the travel processing requirements.**

Departments responsible:	Division for Management, Division for Operations, Division for Treaty Affairs and Division for Policy Analysis and Public Affairs
Status:	Closure requested
Priority:	High
Original target date:	First quarter of 2025
Revised target date:	Not applicable

791. UNODC has implemented a quarterly compliance report that provides a comprehensive analysis of the compliance status of UNODC, including the identification of underlying causes of non-compliance. Compliance trends and issues are regularly discussed in interdivisional meetings to raise awareness and strengthen adherence to travel processing requirements. UNODC considers the recommendation to be implemented and requests its closure by the Board.

792. **In paragraph 86 of its report, the Board recommended that UNODC compile and review the data regarding the procurement mechanisms for travel management across its offices to manage accurate and updated information supporting the travel management process.**

[49] A/79/5/Add.10, chap. II.

Departments responsible: Division for Management and Division for Operations

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2024

Revised target date: First quarter of 2026

793. Preliminary work on assessing the current travel-related procurement mechanisms has already begun and will progress throughout 2025.

794. **In paragraph 87 of its report, the Board recommended that UNODC conduct due diligence assessment and establish an appropriate contractual mechanism for the procurement of travel services in its respective offices.**

Departments responsible: Division for Management and Division for Operations

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2024

Revised target date: First quarter of 2026

795. Preliminary work has already been initiated, including a review of existing contracts and an assessment of their current status in field offices.

XIV. United Nations Office for Project Services

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[50]

796. Table 37 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 37
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Infrastructure and Project Management Group	2	–	–	2	2	–
Legal Group	2	–	–	2	2	–
New York Portfolio Office	1	–	–	1	1	–
Procurement Group	1	–	–	1	1	–
Risk and Compliance Group	3	–	–	3	3	–
Total	**9**	**–**	**–**	**9**	**9**	**–**

[50] A/80/5/Add.11, chap. II.

797. Table 38 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 38
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Delivery and Partnerships	1	–	–	1	1	–
Finance Group	4	–	1	3	3	–
Infrastructure and Project Management Group	5	–	–	5	5	–
Legal Group	2	–	–	2	2	–
New York Portfolio Office	2	–	–	2	2	–
Process Innovation and Digitalization Programme	1	–	–	1	1	–
Procurement Group	4	–	1	3	3	–
Risk and Compliance Group	4	–	–	4	4	–
Total	**23**	**–**	**2**	**21**	**21**	**–**

798. **In paragraph 24 of its report, the Board recommended that the United Nations Office for Project Services (UNOPS) expedite an independent third-party assessment on the unapproved expenditures, and strengthen its risk identification and disclosure mechanism.**

Department responsible: Risk and Compliance Group

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2026

799. UNOPS is conducting reviews to address all relevant aspects related to unapproved expenditures requiring specific partner authorization. The outcomes of these reviews will inform any necessary changes to policies, systems and governance mechanisms.

800. **In paragraph 32 of its report, the Board recommended that UNOPS conduct a comprehensive assessment and revise and resubmit the methodology for calculating liquid excess reserves to the Executive Board for further review.**

Department responsible: Finance Group

Status: Closure requested

Priority: Medium

Target date: Not applicable

801. UNOPS has reviewed the methodology for calculating liquid excess reserves and submitted the revised methodology to the Executive Board for review in August 2025. The updated methodology was incorporated into the final version of the 2024 financial statements. UNOPS considers this recommendation to be implemented and requests its closure by the Board.

802. **In paragraph 40 of its report, the Board recommended that UNOPS evaluate the working process of supplies and consumables management with the objective of identifying systemic control weaknesses, and establish and implement an integrated risk-based inventory assurance framework that combines periodic sample-based reviews of original documentation with a rotating schedule of on-site physical counts.**

Department responsible:	Finance Group
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

803. UNOPS will review the working processes for supplies and consumables management and explore ways to establish and implement an integrated risk-based inventory assurance framework.

804. **In paragraph 57 of its report, the Board recommended that UNOPS review the justification and appropriateness of the 33 per cent carry-forward threshold currently applied to shared services balances.**

Department responsible:	Finance Group
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

805. UNOPS will assess the volatility of the expenses and revenues to establish a well-justified threshold for shared services balance carry-forwards.

806. **In paragraph 58 of its report, the Board recommended that UNOPS revise its shared services refund policy to ensure equitable treatment of all contributing partners, including those whose projects were financially closed within the refund year or at least the preceding four years.**

Department responsible:	Finance Group
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

807. UNOPS will review the shared services refund process and issue an updated policy to address the inclusion of client projects that contributed to the overall balances within at least the preceding four years.

808. **In paragraph 63 of its report, the Board recommended that UNOPS, in collaboration with the Office of Legal Affairs, continue to prudently consider the resource requirements in relation to the progress of the funds recovery and criminal accountability efforts related to the Sustainable Investments in Infrastructure and Innovation initiative.**

Department responsible:	Legal Group
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2027

809. UNOPS is liaising with the Office of Legal Affairs to recover funds associated with the Sustainable Investments in Infrastructure and Innovation initiative. In 2025, the Executive Board approved the allocation of additional funds to continue funds recovery and criminal accountability efforts through to the end of 2027.

810. **In paragraph 70 of its report, the Board recommended that UNOPS strictly control project timeline changes throughout the entire process innovation and digitalization programme to implement it in time, in accordance with the new version of the programme's road map, once approved.**

Department responsible:	Process innovation and digitalization programme
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2029

811. UNOPS is implementing a multipronged approach to control the project timelines throughout the entire process innovation and digitalization programme, including clear accountability and enhanced governance. Strict control of project timeline changes will continue until the programme concludes.

812. **In paragraph 77 of its report, the Board recommended that UNOPS develop an actionable four-year implementation plan for the period 2026–2029 as a mechanism for comprehensively assessing funding needs, human capacity, activities required and the risk response to improve the planning and implementation of the climate action programme.**

Department responsible:	Infrastructure and Project Management Group
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

813. The climate action programme team is drafting a four-year implementation plan and collaborating with the Finance Group to identify sustainable funding for programme activities.

814. **In paragraph 82 of its report, the Board recommended that UNOPS improve, together with the country and multi-country offices in regions, the UN INFO reporting.**

Department responsible:	Delivery and Partnerships
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

815. UNOPS will conduct an internal assessment to identify the underlying reasons for lagging performance in UN INFO reporting and implement appropriate measures to address identified issues.

816. **In paragraph 89 of its report, the Board recommended that UNOPS strengthen internal monitoring mechanisms for client reporting to improve timeliness and accountability, with a particular focus on service lines and regions with lower satisfaction scores.**

Department responsible:	Infrastructure and Project Management Group
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

817. UNOPS is enhancing processes to ensure that reports shared with partners are accurately and consistently reflected in the client reporting tool, thereby strengthening overall data quality and transparency.

818. **In paragraph 97 of its report, the Board recommended that UNOPS identify all ongoing engagements that proceeded following conditional approval by the Engagement Acceptance Committee and required follow-up actions, assess whether the Committee's follow-up occurred and, if not, whether that contributed to implementation challenges or financial risks, take the necessary corrective actions and strengthen future engagement risk management frameworks.**

Department responsible:	Infrastructure and Project Management Group
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2025

819. UNOPS has initiated a comprehensive review of all ongoing engagements that received conditional approval by the Engagement Acceptance Committee and will undertake corrective action as applicable. UNOPS is also strengthening its engagement risk management frameworks.

820. **In paragraph 109 of its report, the Board recommended that UNOPS continue its efforts to review Project A, address any outstanding issues with the partner, continue to negotiate with the aim of resolving the dispute and minimizing the financial impact and, where necessary, hold individuals accountable in accordance with applicable regulations.**

Department responsible:	Legal Group
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

821. UNOPS is adopting a two-pronged strategy that includes a forensic audit of Project A by the Internal Audit and Investigations Group and an assessment of the Office's financial exposure by the Legal Group. The findings from the forensic audit and the legal review will inform subsequent steps, including any necessary

accountability measures. Discussions with the partner are ongoing to agree on a closure strategy for Project A and mitigate the financial impact.

822. **In paragraph 110 of its report, the Board recommended that UNOPS conduct comprehensive reviews of other major projects encountering material disputes, identify corrective actions, and enhance future engagement risk frameworks.**

Department responsible:	Risk and Compliance Group
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

823. UNOPS will undertake a comprehensive review of other major projects facing material disputes to identify necessary corrective actions, extract valuable lessons learned, and reinforce future engagement risk management frameworks.

824. **In paragraph 111 of its report, the Board recommended that UNOPS strengthen risk escalation mechanisms through operationalization of the Portfolio Oversight Committee and continued transformation initiatives.**

Department responsible:	Risk and Compliance Group
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

825. UNOPS operationalized the Portfolio Oversight Committee in May 2025 and updated the escalation protocols. UNOPS will continue reviewing and enhancing its risk management escalation mechanisms to ensure appropriate oversight and timely escalation.

826. **In paragraph 119 of its report, the Board recommended that UNOPS conduct a cross-functional thematic review of its performance management of mine action projects to identify systemic lessons learned and improve project quality, coordination and performance.**

Department responsible:	New York Portfolio Office
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

827. UNOPS will undertake a review of the performance management of its mine action projects to assess progress against project outputs.

828. **In paragraph 127 of its report, the Board recommended that UNOPS institutionalize a portfolio analysis to conduct annual reviews of all provisions and write-offs, to trigger response actions, and develop more detailed criteria and procedures for enforcing accountability, taking into account organizational, operational and individual levels of accountability.**

Department responsible:	Infrastructure and Project Management Group
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2025

829. UNOPS has initiated a systematic review, analysis and reporting process for all provisions and write-offs to be conducted annually. In addition, UNOPS is revising its write-off operational instruction to strengthen oversight and accountability mechanisms related to write-offs.

830. **In paragraph 140 of its report, the Board recommended that UNOPS conduct an in-depth analysis of factors that hinder the timely closure of projects and establish more effective coordination and supervision mechanisms to keep track of the end of projects.**

Department responsible:	Infrastructure and Project Management Group
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

831. UNOPS conducted an assessment of the closure process and established a project closure dashboard and early warning indicators to facilitate the timely initiation of closure activities and strengthen communication, oversight and reporting. UNOPS is also introducing targeted outreach to offices and project teams for projects nearing closure.

832. **In paragraph 150 of its report, the Board recommended that UNOPS conduct a comprehensive review and optimization of the Small Grants Programme process and strengthen the Programme's internal controls.**

Department responsible:	New York Portfolio Office
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

833. UNOPS commenced implementation of a process improvement plan for the small grants programme to strengthen internal controls and enhance efficiency. This optimization is projected for completion by the end of February 2026, which will guide further enhancements to internal controls and capacity-building initiatives.

834. **In paragraph 172 of its report, the Board recommended that UNOPS develop a guidance document to further support procurement practitioners and procurement authorities in the practical implementation of exception grounds – namely, "no competitive marketplace for the requirement", "a genuine urgent need exists", and "the Executive Chief Procurement Officer believes formal bidding would not yield satisfactory results" – to ensure a consistent and well-informed approach across UNOPS operations.**

Department responsible: Procurement Group

Status: Under implementation

Priority: High

Target date: First quarter of 2026

835. UNOPS will develop enhanced guidance to support procurement practitioners and authorities in the practical application of specific exception grounds. The guidance will be developed in consultation with relevant stakeholders and integrated into future training and policy updates.

836. **In paragraph 173 of its report, the Board recommended that UNOPS improve the overview and tracking of questions raised by the Contracts and Property Committee and answers provided by the submitting unit to ensure that they are duly considered through the ongoing process innovation and digitalization programme within UNOPS.**

Department responsible: Risk and Compliance Group

Status: Under implementation

Priority: High

Target date: Third quarter of 2026

837. UNOPS seeks to leverage digital solutions under development within the process innovation and digitalization programme to facilitate the systematic tracking of Contracts and Property Committee questions and corresponding responses. This specific approach and timeline will be contingent upon the availability of funding and resources within the process innovation and digitalization programme.

838. **In paragraph 184 of its report, the Board recommended that UNOPS leverage data analytics to enhance procurement efficiency and to strengthen collaboration among relevant UNOPS headquarters units and the regional offices, to ensure a cohesive and integrated approach to procurement management.**

Department responsible: Procurement Group

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2025

839. UNOPS will improve procurement efficiency by leveraging data analytics and foster closer collaboration between its headquarters units and the regional offices to ensure a cohesive and integrated approach to procurement management.

840. **In paragraph 194 of its report, the Board recommended that UNOPS, through its ongoing process innovation and digitalization programme, enhance the e-sourcing system to allow for a more complete capture of the justification, competition safeguards and availability of evaluation teams, when used for waiving the minimum tender period.**

Department responsible: Procurement Group

Status: Closure requested

Priority: Medium

Target date: Not applicable

841. UNOPS has implemented enhancements to its e-sourcing system to enable more comprehensive documentation of justifications when waiving the minimum tender period, effective 6 June 2025. To support awareness and adoption, the enhancements were broadly communicated through multiple channels. UNOPS considers this recommendation to be implemented and requests its closure by the Board.

842. **In paragraph 199 of its report, the Board recommended that UNOPS assess the applicability and feasibility of enhancing its e-sourcing system to improve the system's ability to detect bid collusion practices and of developing further guidance for procurement officials on identifying potential flags for collusion or conflicts of interest.**

Department responsible: Procurement Group

Status: Under implementation

Priority: Medium

Target date: Fourth quarter of 2025

843. UNOPS will assess the feasibility of enhancing its e-sourcing system to better detect potential bid collusion, including exploring options for integrating analytical tools or automated alerts. In parallel, UNOPS will review existing guidance for procurement officials and revise it as needed.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

844. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.11, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the 11 recommendations that were assessed by the Board to be under implementation. The information is set out below in the order in which the recommendations are presented in the annex.

845. Table 39 summarizes the overall situation as of August 2025.

Table 39
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Finance Group	4	–	2	2	2	–
Infrastructure and Project Management Group	2	–	–	2	2	–
Legal Group	2	–	–	2	2	–
New York Portfolio Office	1	–	1	–	–	–

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
People and Culture Group	1	–	–	1	1	–
Shared Service Centre	1	–	1	–	–	–
Total	**11**	**–**	**4**	**7**	**7**	**–**

Report of the Board for the year ended 31 December 2022[51]

846. **In paragraph 35 of its report, the Board recommended that UNOPS conduct a thorough review of its revenue and make reasonable revenue forecasts to ensure the integrity of revenue estimates in the budget preparation process in accordance with its financial regulations and rules.**

Department responsible: Finance Group

Status: Closure requested

Priority: Medium

Original target date: Third quarter of 2025

Revised target date: Not applicable

847. As part of the preparation of the budget estimates for the 2026–2027 biennium, UNOPS has undertaken a thorough review of its revenue and made reasonable forecasts in accordance with its financial regulations and rules. UNOPS considers this recommendation to be implemented and requests its closure by the Board.

848. **In paragraph 68 of its report, the Board recommended that UNOPS take all measures necessary within its remit to recover the funds associated with Sustainable Investments in Infrastructure and Innovation investment losses.**

Department responsible: Legal Group

Status: Under implementation

Priority: High

Original target date: Fourth quarter of 2025

Revised target date: Fourth quarter of 2027

849. Please refer to comments by UNOPS in paragraph 810 above relating to the recommendation in paragraph 63 of the Board's report for the year ended 31 December 2024.

850. **In paragraph 81 of its report, the Board recommended that UNOPS establish a global budgeting and recovery approach of locally managed direct costs for client projects to keep the recovery at a reasonable level.**

Department responsible: Finance Group

Status: Under implementation

Priority: Medium

Original target date: Fourth quarter of 2024

Revised target date: Fourth quarter of 2025

[51] A/78/5/Add.11, chap. II.

851. While UNOPS made significant progress, the establishment of a global budgeting and recovery approach required the involvement of various stakeholders across the organization, which delayed the implementation of the recommendation.

852. **In paragraph 136 of its report, the Board recommended that UNOPS establish a centralized management mechanism for grant projects, including a digital system, to conduct effective monitoring at the organizational level.**

Department responsible:	Infrastructure and Project Management Group
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	No change

853. UNOPS is currently developing and preparing to launch a new centralized digital management system for its grant support projects by the original target date of the end of 2025.

Report of the Board for the year ended 31 December 2023[52]

854. **In paragraph 37 of its report, the Board recommended that UNOPS report the nature of shared services to the Executive Board in compliance with the United Nations harmonized cost recovery guidance during the budget estimate process for 2026–2027.**

Department responsible:	Finance Group
Status:	Closure requested
Priority:	High
Original target date:	Third quarter of 2025
Revised target date:	Not applicable

855. UNOPS has submitted information on the nature of its shared services to the Executive Board. This information is included as an annex to the UNOPS budget estimates for the biennium 2026–2027. UNOPS considers this recommendation to be implemented and requests its closure by the Board.

856. **In paragraph 94 of its report, the Board recommended that UNOPS report to the Executive Board and the Advisory Committee on Administrative and Budgetary Questions, as part of its review of the financial regulations and rules, on the need for further clarification of the circumstances requiring the submission of supplementary proposals to the management budget.**

Department responsible:	Finance Group
Status:	Under implementation
Priority:	Medium
Original target date:	First quarter of 2026
Revised target date:	No change

[52] A/79/5/Add.11, chap. II

857. UNOPS is continuing its review of the financial regulations and rules. As the review encompasses the entire policy, UNOPS confirms that the regulations related to supplementary budget proposals remain within the scope of the review.

858. **In paragraph 140 of its report, the Board recommended that UNOPS maintain its involvement and continue targeted efforts in the recovery of funds from the Sustainable Investments in Infrastructure and Innovation investments in collaboration with the Office of Legal Affairs.**

Department responsible:	Legal Group
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	Fourth quarter of 2027

859. Please refer to comments by UNOPS in paragraph 810 above relating to the recommendation in paragraph 63 of the Board's report for the year ended 31 December 2024.

860. **In paragraph 174 of its report, the Board recommended that UNOPS consider the project/programme focus as it develops and resources capacity for outcome-based reporting during the next indicator review, and finalize the country-level reporting indicators for its contribution goals.**

Department responsible:	Infrastructure and Project Management Group
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	No change

861. In 2024, UNOPS commissioned a third-party study on resourcing capabilities for outcome-based planning and reporting. Based on the findings, UNOPS included resources for such capabilities in the UNOPS budget estimates for the 2026–2027 biennium. UNOPS also included a set of country-level indicators for its contribution goals in the strategic plan 2022–2025, which have been fully operationalized. An enhanced set of country-level indicators has been developed for the UNOPS strategic plan for 2026–2029 that will be considered by the UNOPS Executive Board by the end of 2025.

862. **In paragraph 186 of its report, the Board recommended that UNOPS, collaborating with partners, actively play its role in the design of peace and security projects and improve the quality of the indicators and targets set forth in legal agreements to comprehensively reflect actual progress and achievement of projects.**

Department responsible:	New York Portfolio Office
Status:	Closure requested
Priority:	Medium
Original target date:	Second quarter of 2025
Revised target date:	Not applicable

863. UNOPS has conducted training for relevant personnel to enhance the quality of the indicators and targets set forth in legal agreements. In addition, UNOPS has revised substantive report templates to better reflect the actual progress and achievements of projects. UNOPS considers this recommendation to be implemented and requests its closure by the Board.

864. **In paragraph 204 of its report, the Board recommended that UNOPS take a proactive approach and supervision measures in overseeing performance management, to ensure the appropriateness of individual performance evaluation.**

Department responsible:	People and Culture Group
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2026
Revised target date:	No change

865. UNOPS is implementing various initiatives to improve its performance management system, including a revision of the performance appraisal weighting scale, the introduction of mandatory 360-degree feedback for leaders, and the development of an underperformance toolkit. Furthermore, the ongoing process innovation and digitalization programme includes essential technological advancements designed to enhance the appropriateness of individual performance evaluations.

866. **In paragraph 214 of its report, the Board recommended that UNOPS establish regulations or procedural guidelines on the management of computing devices and enhance the oversight of registration, disposal and data security at headquarters and in the regional and country offices, respectively.**

Department responsible:	Shared Service Centre
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2025
Revised target date:	Not applicable

867. In June 2025, UNOPS published new guidance on the management of computing devices that addresses registration, disposal and data security at headquarters and in the regional and country offices. UNOPS considers this recommendation to be implemented and requests its closure by the Board.

XV. United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[53]

868. Table 40 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

[53] A/80/5/Add.12, chap. II

Table 40
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Management and Administration Division	1	–	–	1	1	–
Policy, Programme and Intergovernmental Division	5	–	–	5	5	–
Total	**6**	**–**	**–**	**6**	**6**	**–**

869. Table 41 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 41
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Management and Administration Division	10	–	–	10	10	–
Policy, Programme and Intergovernmental Division	11	–	–	11	11	–
Strategy, Planning, Resources and Effectiveness Division	1	–	–	1	1	–
East and South Africa Regional Office	1	–	–	1	1	–
Kenya Country Office	2	–	–	2	2	–
Asia and Pacific Regional Office	2	–	–	2	2	–
Multiple offices	3	–	–	3	3	–
Total	**30**	**–**	**–**	**30**	**30**	**–**

870. **In paragraph 31 of its report, the Board recommended that UN-Women update the calculation and approval procedures for the annual operational reserve.**

Department responsible: Management and Administration Division

Status: Under implementation

Priority: High

Target date: First quarter of 2026

871. UN-Women will issue a formal procedure for calculating and approving its operational reserve.

872. **In paragraph 41 of its report, the Board recommended that UN-Women review the procedure for the assurance of programme partners to ensure that all categories of programme partner expenses are adequately considered in the assurance framework, taking into account the cost-benefit of audit activities.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2027

873. UN-Women will update the procedure for the assurance of programme partners to include all categories of programme partner expenses within the assurance framework, ensuring that audit activities are conducted with attention to cost-effectiveness.

874. **In paragraph 42 of its report, the Board recommended that UN-Women revisit the procedural timeline to allow for audit reports to be finalized prior to the financial year-end closure, enhancing the relevance of audit results for financial reporting purposes.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2027

875. UN-Women will revise the procedure for the assurance of programme partners to enable audit reports to be completed before the financial year-end closure, thereby improving the relevance of audit findings for financial reporting.

876. **In paragraph 52 of its report, the Board recommended that UN-Women strengthen the reconciliation and review procedures for audit-related expenses, ensuring the timely and accurate clearance of audit internal reserves against the actual expenses.**

Department responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

877. UN-Women continues to maintain the reconciliation of its audit-related expenses and will ensure that the internal reserve allocated for partner audit expenses is cleared before the annual accounts for 2025 are finalized.

878. **In paragraph 61 of its report, the Board recommended that the finance team of UN-Women establish an alert system to notify users of repeated misuse of invoice types in order to reinforce correct procedures and provide guidance to prevent future errors.**

Department responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

879. UN-Women has introduced the partner advance ageing dashboard, offering comprehensive visibility into partner advances processed with incorrect invoice types and facilitating real-time monitoring of such errors across all offices. Information from the dashboard will feed into the periodic operational performance reports to management and periodic monitoring by the regional finance specialists.

880. **In paragraph 62 of its report, the Board recommended that UN-Women evaluate potential system enhancements, including assessing the possibility of updates to Quantum that could support improved classification of invoice types through account-type restrictions or similar controls.**

Department responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

881. UN-Women will assess the feasibility of establishing default general ledger accounts based on the accounts payable invoice type. This change will be implemented if it is both possible and cost-effective.

882. **In paragraph 70 of its report, the Board recommended that UN-Women revise its year-end procedures to ensure that programme partner expenses are recorded in the correct financial period, including by requiring financial reports to specify the amounts attributable to each financial year.**

Department responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

883. UN-Women will update year-end closure instructions to highlight the importance of recording expenses in the correct financial year and evaluate options to improve the accrual procedures related to programme partner expenses.

884. **In paragraph 71 of its report, the Board recommended that UN-Women develop and disseminate standard guidance for project managers on how to assess the appropriate periodization of reported expenses.**

Department responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

885. UN-Women will undertake a comprehensive evaluation of potential approaches to address the Board's recommendation regarding the accurate recording of programme partner expenses within the correct financial period. This assessment will carefully consider operational complexities and resource implications associated with each option. Implementation of the selected approach will commence once the most effective and sustainable solution is identified.

886. **In paragraph 72 of its report, the Board recommended that UN-Women establish a structured monitoring mechanism to track and enforce compliance with reporting and review deadlines, including escalation procedures and consequences for recurrent delays by either partners and/or internal staff.**

Department responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

887. UN-Women will enhance its monitoring protocols regarding overdue partner advances. This measure will be incorporated as a standard performance indicator within operational performance reports provided to UN-Women management, with ongoing oversight and follow-up conducted by the Finance Management Section. UN-Women will also incorporate appropriate indicators around compliance with reporting deadlines in the quarterly business review.

888. **In paragraph 83 of its report, the Board recommended that UN-Women strengthen internal controls to ensure that the accounting records of voluntary contributions reflect the triggering events more promptly and accurately.**

Department responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

889. UN-Women has adopted the new IPSAS accounting standard on revenue as at 1 January 2025. UN-Women is collaborating with the United Nations Development Programme (UNDP), the lead agency of the Quantum partner consortium, to update relevant enterprise resource planning processes within Quantum, ensuring that revenue is recognized upon satisfaction of all recognition criteria outlined in the revenue recognition accounting policy.

890. **In paragraph 96 of its report, the Board recommended that UN-Women revise its policies on property, plant and equipment to ensure that the residual value and useful life of assets are reviewed annually and applied in order to better reflect their economic substance in the financial statements.**

Department responsible:	Management and Administration Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

891. UN-Women will update its policy on property, plant and equipment to integrate the requirement for periodic review of residual values and useful lives of fixed assets.

892. **In paragraph 111 of its report, the Board recommended that the Kenya Country Office strengthen the implementation of the programme partner monitoring procedure and implement measures to ensure that the monitoring**

plan and monitoring reports explicitly address all risk dimensions identified in the risk-based capacity assessment as moderate, significant or high.

Department responsible:	Kenya Country Office
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

893. The Kenya Country Office has instituted mandatory monitoring plans and utilizes monitoring reports to track and address risks identified during partner capacity assessments systematically. Monitoring tools are being aligned to reflect moderate to high risk levels. Staff are receiving training in risk-informed follow-up and are required to document mitigation actions undertaken. These measures collectively enhance partner oversight, accountability and overall programme quality.

894. **In paragraph 112 of its report, the Board recommended that the Eastern and Southern Africa Regional Office enhance oversight mechanisms by implementing systematic, sample-based quality assurance reviews of partner monitoring processes across all country offices, ensuring adherence to established standards and facilitating timely identification and correction of systemic gaps.**

Department responsible:	Eastern and Southern Africa Regional Office
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

895. The Regional Office has established and executed a comprehensive monitoring and verification plan to enhance regional oversight and ensure adherence to the planning, monitoring and reporting policy. This plan promotes accountability, knowledge-sharing and results-oriented decision-making, while facilitating the provision of timely technical assistance to partners.

896. **In paragraph 113 of its report, the Board recommended that the Asia and Pacific Regional Office enhance the oversight mechanisms by implementing systematic, sample-based quality assurance reviews of risk-based capacity assessments and partner monitoring processes across all country offices, ensuring adherence to established standards and facilitating timely identification and correction of systemic gaps.**

Department responsible:	Asia and Pacific Regional Office
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

897. The Asia and Pacific Regional Office will strengthen oversight mechanisms by conducting systematic, sample-based quality assurance reviews of risk-based capacity assessments and partner monitoring procedures across all country offices. This approach will ensure compliance with established standards and enable the prompt identification and resolution of systemic issues.

898. **In paragraph 114 of its report, the Board recommended that UN-Women revise the procedures for the selection and monitoring of programme partners to enhance the quality and consistency of the risk-based capacity assessment questionnaire, by ensuring mandatory submission of comments with supporting evidence, providing clear guidance and examples for each question, improving question clarity, and incorporating key topics to support the project appraisal committees' assessment of risk levels and documentation quality.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

899. UN-Women will update the procedures for the selection and monitoring of programme partners to improve the quality and consistency of the risk-based capacity assessment questionnaire.

900. **In paragraph 115 of its report, the Board recommended that UN-Women revise the programme partner selection procedure to (a) require the development of a capacity-building plan when specific risk-based capacity assessment sections indicate moderate, significant or high risks, regardless of the overall risk rating; (b) ensure clear justification when an alternative mitigation measure is chosen; and (c) assign the project appraisal committee the responsibility to assess the quality of such plans.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

901. UN-Women will revise the programme partner selection procedure as recommended by the Board.

902. **In paragraph 116 of its report, the Board recommended that UN-Women enhance the capacity-building plan template available in the partner and grants agreement management system to promote the development of more comprehensive and actionable plans, assigning outcomes and timelines and linking it to the risk-based capacity assessment.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

903. UN-Women will refine the capacity-building plan template within the partner and grants agreement management system to facilitate the creation of more robust and actionable plans. This enhancement will include the assignment of outcomes and timelines and integration with the risk-based capacity assessment.

904. **In paragraph 117 of its report, the Board recommended that UN-Women assess the feasibility of strengthening the partner and grants agreement management system by revising the risk-based capacity assessment methodology and questionnaire instructions to ensure consistency and transparency in the risk rating process.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

905. UN-Women will evaluate the feasibility of enhancing the partner and grants agreement management system by updating the risk-based capacity assessment methodology and revising questionnaire instructions to promote greater consistency and transparency in the risk rating process.

906. **In paragraph 118 of its report, the Board recommended that UN-Women develop a comprehensive plan for the establishment of a monitoring platform that serves as a structured and centralized environment for monitoring activities and documentation, enables the systematic tracking of actions taken, integrates with risk management processes, ensures accurate and timely reporting, and enhances transparency in decision-making throughout the partnership cycle.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

907. UN-Women will develop a comprehensive plan presenting various options for establishing a monitoring platform and will evaluate the feasibility of each option according to available resources.

908. **In paragraph 127 of its report, the Board recommended that the Kenya Country Office implement monitoring mechanisms to ensure that project managers upload the narrative, financial and assessment reports into the partner and grants agreement management system in a timely manner.**

Department responsible:	Kenya Country Office
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

909. The Kenya Country Office regularly notifies programme managers to upload all necessary documents into the partner and grants agreement management system and will continue to consistently monitor compliance to ensure the timely submission of narrative, financial and assessment reports in the system.

910. **In paragraph 128 of its report, the Board recommended that the Asia and Pacific Regional Office (a) develop an oversight strategy with clear activities, responsibilities and tools to detect untimely partner quarterly report uploads in**

the partner and grants agreement management system; (b) assess the quality of project manager evaluations; and (c) address issues in coordination with the first line to prevent recurrence.

Department responsible:	Asia and Pacific Regional Office
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2026

911. The Asia and Pacific Regional Office is strengthening its oversight of partner reporting by integrating pending report milestones as a performance indicator in the regional quarterly business review and developing a comprehensive tracking tool for actions related to the partner and grants agreement management system.

912. **In paragraph 129 of its report, the Board recommended that UN-Women, within the framework of or in coordination with the implementation of Quantum Plus platform, establish a dedicated section in the partner and grants agreement management system for project manager assessments of progress reports to facilitate the oversight of the monitoring process.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

913. UN-Women, as part of the Quantum Plus implementation, will create a dedicated section within the partner and grants agreement management system to enable project managers to assess progress reports, thereby enhancing oversight of the monitoring process.

914. **In paragraph 135 of its report, the Board recommended that UN-Women develop a strategy to implement a centralized partner profile for each programme partner, consolidating all relevant data collected throughout the partner's engagement history, ensuring the integration of information from the partner and grants agreement management system or other systems.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2027

915. UN-Women will formulate a strategy to establish a centralized partner profile for each programme partner, consolidating all pertinent data accumulated throughout the partner's engagement history and ensuring integration of information from the partner and grants agreement management system or other relevant systems.

916. **In paragraph 144 of its report, the Board recommended that UN-Women develop and implement internal procedures to systematically track open commitments with programme partners.**

Departments responsible:	Management and Administration Division and Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2027

917. UN-Women will assess various options for monitoring unutilized amounts in partner agreements. The chosen approach will carefully weigh the management advantages of tracking this information against the implementation and maintenance costs, ensuring that the benefits to UN-Women justify the resources invested.

918. **In paragraph 152 of its report, the Board recommended that UN-Women clarify and standardize the definition of the second line and the related responsibilities at all levels by revising relevant policies and procedures, including the procedures for selecting and monitoring programme partners, to ensure the effectiveness of the oversight role of regional directors over country offices and consistency with the internal control framework policy.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2027

919. UN-Women will enhance the clarity and uniformity of the definition and responsibilities associated with the second line at all organizational levels by revising relevant policies and procedures. This process will encompass updates to the protocols for selecting and monitoring programme partners, thereby reinforcing the oversight function of regional directors over country offices and ensuring consistency with the internal control framework policy.

920. **In paragraph 153 of its report, the Board recommended that UN-Women establish a structured and systematic oversight mechanism that goes beyond spot checks and missions to enhance the second line, including regular risk-based reviews of programme partner selection and monitoring processes, standardized reporting and documentation of oversight activities, and periodic remote monitoring to assess programme partner management without exclusively depending on in-person field visits.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High
Target date:	Second quarter of 2027

921. UN-Women will establish a robust and systematic oversight framework to reinforce the second line of assurance in programme partner project implementation, moving beyond dependence on spot checks and in-person visits. This approach will incorporate regular risk-based evaluations of partner selection and monitoring procedures, standardized documentation and reporting of oversight activities, and

planned remote monitoring to assess partner management, without relying exclusively on in-person visits.

922. **In paragraph 161 of its report, the Board recommended that UN-Women ensure that risk analyses that have already been conducted within the Entity are systematically incorporated into the organization's risk management policies and procedures, leading to a more comprehensive and integrated approach to total office risk assessment.**

Department responsible:	Strategy, Planning, Resources and Effectiveness Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

923. UN-Women has updated its risk management policy and risk management procedure in response to this recommendation. The revised policy now clearly defines the organization's risk assessment universe and details the range of bottom-up risk assessments carried out across the organization, while the updated procedure contains an annex that specifies key data sources used to inform the total office risk assessments, thereby enhancing the alignment between different risk assessment activities and their outputs. This approach supports more robust evaluations of risks at the total office level. Further work is under way to operationalize these revisions across all offices to ensure a fully comprehensive and integrated approach to total office risk assessment.

924. **In paragraph 162 of its report, the Board recommended that UN-Women establish the interrelationship between partner management policies, procedures and guidance and UN-Women risk management standards, ensuring alignment and consistency across all relevant frameworks.**

Departments responsible:	Strategy, Planning, Resources and Effectiveness Division and Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	Medium
Target date:	Fourth quarter of 2025

925. UN-Women has revised its risk management policy and risk management procedure. The updated procedure now incorporates outcomes from risk-based capacity assessments of programme partners, in particular those identified as high-risk, into the evaluation of programme partner capacity risk. Further work is under way to strengthen the explicit interrelationship between partner management policies, procedures and guidance and UN-Women risk management standards to ensure full alignment and consistency across all relevant frameworks.

926. **In paragraph 170 of its report, the Board recommended that UN-Women establish a documentation system for the data warehouse and other databases without metadata in accordance with objective 14.03 of the Control Objectives for Information and Related Technologies (COBIT) of 2019 and the DAMA Data Management Body of Knowledge (DAMA-DMBOOK) framework.**

Department responsible: Management and Administration Division

Status: Under implementation

Priority: Medium

Target date: First quarter of 2026

927. UN-Women is actively strengthening its data governance frameworks and improving the data dictionary across all user-accessible dashboards. In line with COBIT objective 14.03 and DAMA-DMBOOK principles, guidelines are being developed to establish consistent standards for managing and documenting information related to data stored in the data warehouse.

928. **In paragraph 176 of its report, the Board recommended that UN-Women monitor the processing of payroll eligibility groups and implement routine reconciliations between human resources appointment data and financial records, to ensure the correct classification of payroll expenses in the general ledger, in accordance with IPSAS 39 and applicable staff rules.**

Departments responsible: Management and Administration Division and Human Resources Division

Status: Under implementation

Priority: Medium

Target date: First quarter of 2026

929. UN-Women is collaborating with UNDP to address identified errors and implement modifications to the designated report, enabling easier detection of data inconsistencies such as those highlighted by the Board. Upon completion of these updates, UN-Women will conduct regular monitoring of the report and coordinate with UNDP, as the payroll service provider, to resolve any emerging issues promptly.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

930. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.12, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the eight recommendations that were assessed by the Board to be under implementation. The information is set out below in the order in which the recommendations are presented in the annex.

931. Table 42 summarizes the overall situation as of August 2025.

Table 42
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Strategy, Planning, Resources and Effectiveness Division	2	–	2	–	–	–
Policy, Programme and Intergovernmental Division	1	–	–	1	1	–
Management and Administration Division	1	–	–	1	1	–

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Strategic Partnerships Division	2	–	2	–	–	–
Multiple offices	2	–	–	2	2	–
Total	**8**	**–**	**4**	**4**	**4**	**–**

Report of the Board for the year ended 31 December 2023[54]

932. **In paragraph 32 of its report, the Board recommended that UN-Women evaluate the methodology used for the distribution rates of core resources at all governance levels in order to incorporate up-to-date information on the reality of the Entity and its operations in the field.**

Departments responsible:	Strategy, Planning, Resources and Effectiveness Division and Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2026
Revised target date:	No change

933. The authority to determine the distribution methodology for core programmable resources resides with the Executive Board. UN-Women is assessing the continued relevance of its 2009 core programmable criteria through a comprehensive analysis of both internal and external data. Cross-divisional consultations have been conducted to identify the most appropriate assessment methodology.

934. **In paragraph 33 of its report, the Board recommended that UN-Women establish criteria for the distribution of core resources from the regional offices to the country offices in order to have an objective process of allocation.**

Departments responsible:	Strategy, Planning, Resources and Effectiveness Division and Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High
Original target date:	Second quarter of 2026
Revised target date:	No change

935. Please refer to the comments of UN-Women in paragraph 933 above relating to the recommendation in paragraph 32 of the Board's report for the year ended 31 December 2023.

936. **In paragraph 39 of its report, the Board recommended that UN-Women redesign the controls prior to workplan approval, with the aim of ensuring that**

[54] A/79/5/Add.12, chap. II.

the resources estimation has been precisely identified and accurately costed, and has sufficient funds.

Department responsible:	Strategy, Planning, Resources and Effectiveness Division
Status:	Closure requested
Priority:	Medium
Original target date:	Second quarter of 2025
Revised target date:	Not applicable

937. UN-Women has comprehensively implemented standardized internal controls prior to workplan approval, consistent with the planning, monitoring and reporting policy adopted in 2023. Tailored planning, monitoring and reporting procedures have been introduced for country offices (September 2024), regional offices (April 2025) and headquarters divisions and independent offices (June 2025), establishing robust quality assurance mechanisms and approval processes to ensure that resource estimates are realistic, accurately costed, and aligned with available funding. These controls are further strengthened through the involvement of a cross-functional headquarters quality assurance team, regional peer reviews, and comprehensive guidance on resource planning, costing and funding. UN-Women considers this recommendation to be implemented and requests its closure by the Board.

938. **In paragraph 40 of its report, the Board recommended that UN-Women redefine its monitoring mechanisms in order to have parameters in place to detect significant deviations between workplans and resource allocations, enabling the Entity to implement corrective actions in a timely manner.**

Department responsible:	Strategy, Planning, Resources and Effectiveness Division
Status:	Closure requested
Priority:	Medium
Original target date:	Second quarter of 2025
Revised target date:	Not applicable

939. UN-Women has further strengthened its monitoring mechanisms by implementing standardized planning, monitoring and reporting procedures across all offices. These procedures not only require systematic mid-year monitoring and prompt workplan adjustments to ensure alignment with actual resource allocations, but also formally define the strategic note and workplan amendment processes, and set quality assurance, review and approval roles. This structured approach mitigates the risk of significant misalignment between planned budgets and available funding, facilitating the timely implementation of corrective actions when deviations are identified. UN-Women considers this recommendation to be implemented and requests its closure by the Board.

940. **In paragraph 53 of its report, the Board recommended that UN-Women implement a preventive alert, which allows for efficient monitoring for each phase of the assurance activities' life cycle at all levels of governance.**

Department responsible:	Policy, Programme and Intergovernmental Division
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2025
Revised target date:	No change

941. UN-Women is enhancing the partner and grants agreement management system by integrating an assurance module designed to streamline the processes of planning, execution, monitoring and closure of assurance activities.

942. **In paragraph 79 of its report, the Board recommended that UN-Women perform a reconciliation with UNDP at least once a month to verify the payments made by UNDP on behalf of UN-Women, in order to avoid long-standing unreconciled payments.**

Department responsible:	Management and Administration Division
Status:	Under implementation
Priority:	High
Original target date:	Fourth quarter of 2024
Revised target date:	Fourth quarter of 2025

943. UN-Women has achieved notable progress in streamlining its reconciliation process with UNDP, which is now conducted on a monthly basis. The implementation of a real-time dashboard by UNDP facilitates ongoing monitoring of transactions and balances by both organizations, allowing for the identification and resolution of discrepancies.

944. **In paragraph 88 of its report, the Board recommended that UN-Women review the minimum financial statement information requested of national committees, with the aim that the partners can provide feasible information in accordance with their national accounting standards.**

Department responsible:	Strategic Partnerships Division
Status:	Closure requested
Priority:	Medium
Original target date:	First quarter of 2025
Revised target date:	Not applicable

945. In 2024, UN-Women undertook a review of the minimum financial statement requirements for national committees, ensuring alignment with national accounting standards and relevant practices of comparable organizations. This review led to the revision of the applicable article in the recognition agreement, which was implemented through signed amendments or new agreements upon renewal. UN-Women considers this recommendation to be implemented and requests its closure by the Board.

946. **In paragraph 89 of its report, the Board recommended that UN-Women redesign the review process related to the reports submitted by national committees in order to have accurate and timely information about the partners' fundraising activities.**

Department responsible: Strategic Partnerships Division

Status: Closure requested

Priority: Medium

Original target date: First quarter of 2025

Revised target date: Not applicable

947. UN-Women implemented updated reporting templates in January 2025, following training workshops held in December 2024. Ongoing comprehensive and ad hoc support is provided to national committees to enhance their reporting processes. To further improve accuracy and timeliness, a dedicated SharePoint platform is being established to facilitate streamlined report submission and ensure robust document version control. The revenue and costs reports for national committees are now fully aligned with the UN-Women contribution receipt dates, ensuring that all contributions are recorded on the actual date received by UN-Women. UN-Women considers this recommendation to be implemented and requests its closure by the Board.

XVI. International Residual Mechanism for Criminal Tribunals

A. Implementation of the recommendations contained in the report of the Board of Auditors for the year ended 31 December 2024[55]

948. Table 43 summarizes the status of implementation of the main recommendations of the Board as of August 2025.

Table 43
Status of implementation of the main recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Registry	3	–	–	3	3	–
Total	**3**	**–**	**–**	**3**	**3**	**–**

949. Table 44 summarizes the status of implementation of all recommendations of the Board as of August 2025.

Table 44
Status of implementation of all recommendations
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Registry	9	–	1	8	8	–
Total	**9**	**–**	**1**	**8**	**8**	**–**

[55] A/80/5/Add.15, chap. II.

950. **In paragraph 34 of its report, the Board recommended that the Mechanism make the efforts necessary to include, in the next revisions of its institutional transition plans, other administrative aspects, besides human resources, such as asset management, to ensure a more balanced approach.**

Department responsible:	Registry
Status:	Under implementation
Priority:	High
Target date:	Fourth quarter of 2026

951. The Mechanism will implement a comprehensive institutional transition plan once the status of its mandate is clarified in the second quarter of 2026. This plan will include a timeline for the liquidation of the Mechanism's premises and will address all relevant administrative matters.

952. **In paragraph 42 of its report, the Board recommended that the Mechanism develop comprehensive entity-wide policies for the control of consumables, supplies and non-capitalized property, plant and equipment, to promote greater transparency and efficiency.**

Department responsible:	Registry
Status:	Under implementation
Priority:	Medium
Target date:	Second quarter of 2026

953. The Mechanism undertakes to create a standard operating procedure outlining control mechanisms for non-capitalized property, supplies and consumables.

954. **In paragraph 52 of its report, the Board recommended that the Mechanism verify the feasibility of conducting an annual review of the useful lives of assets with the Finance Division, to ensure that records better reflect the expected economic benefits and service potential, in accordance with IPSAS.**

Department responsible:	Registry
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

955. The Mechanism will liaise with the Finance Division to determine the best approach for ensuring the accurate assessment of the useful lives and residual values of assets.

956. **In paragraph 53 of its report, the Board recommended that the Mechanism consider either: (a) enhancing the disclosure in the notes to the financial statements by including the total number and value of fully depreciated assets still in use, and their percentage, compared with the total amount of property, plant and equipment, in a disaggregated manner by asset class and by branch; or (b) presenting that information to Member States in the context of the annual budget proposal.**

Department responsible:	Registry
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

957. The Mechanism will liaise with the Finance Division to determine whether the format of the financial statements should be revised to provide more detailed information on assets.

958. **In paragraph 63 of its report, the Board recommended that the Mechanism verify the feasibility of prospectively incorporating the recognition of residual values during the initial asset recognition process with the Finance Division, in compliance with IPSAS 17, replacing the current practice of applying a write-back after full depreciation with a more precise valuation throughout the asset's life cycle.**

Department responsible:	Registry
Status:	Under implementation
Priority:	High
Target date:	Third quarter of 2026

959. The Mechanism will liaise with the Finance Division to assess whether the current practice of reporting residual asset values should be revised to more accurately reflect their value at the time of initial recognition.

960. **In paragraph 75 of its report, the Board recommended the Mechanism involve all three organs in the enterprise risk management process, while also establishing risk treatment plans, at least for the most critical risks related to downsizing.**

Department responsible:	Registry
Status:	Under implementation
Priority:	High
Target date:	First quarter of 2026

961. The Mechanism will expand its enterprise risk management approach to include all three organs of the Mechanism. The risk assessment will consider risks related to downsizing, with risk treatment plans developed for those identified as critical.

962. **In paragraph 76 of its report, the Board recommended the Mechanism implement a systematic fraud risk assessment framework as an integral part of its enterprise risk management process.**

Department responsible:	Registry
Status:	Under implementation
Priority:	Medium
Target date:	First quarter of 2026

963. The Mechanism will include fraud risk assessment in the scope of its approach to enterprise risk management.

964. **In paragraph 85 of its report, the Board recommended that the Mechanism assess whether any restriction is applicable with respect to the assets of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda, and take appropriate action to enhance disclosure in the notes to the financial statements.**

Department responsible:	Registry
Status:	Under implementation
Priority:	Medium
Target date:	Third quarter of 2026

965. The Mechanism will liaise with the Finance Division to determine whether the format of the financial statements should be revised, noting that all assessed funds, including those under the auspices of the Mechanism, are subject to General Assembly decisions.

966. **In paragraph 92 of its report, the Board recommended that the Mechanism ensure that a formal, written agreement is established with the United Nations Office at Geneva, setting out clear roles and responsibilities in the relationship with the outsourcing partner.**

Department responsible:	Registry
Status:	Closure requested
Priority:	Medium
Target date:	Not applicable

967. The Mechanism signed a comprehensive service level agreement with the United Nations Office at Geneva in June 2025, clearly defining roles and responsibilities. The Mechanism considers this recommendation to be implemented and requests its closure by the Board.

B. Implementation of the recommendations contained in the report of the Board of Auditors for prior financial periods

968. In the annex to its report for the year ended 31 December 2024 (A/80/5/Add.15, chap. II), the Board provided a summary of the status of implementation of recommendations for previous financial periods. Information is provided below on the five recommendations that were assessed by the Board to be under implementation and the three recommendations that were assessed as not implemented. The information is set out below in the order in which the recommendations are presented in the annex.

969. Table 45 summarizes the overall situation as of August 2025.

Table 45
Status of implementation of recommendations from prior periods considered not fully implemented
(Number of recommendations)

Department responsible	*Total*	*Not accepted*	*Closure requested*	*Under implementation*	*Target date set*	*No target date*
Registry	8	–	5	3	3	–
Total	**8**	**–**	**5**	**3**	**3**	**–**

Report of the Board for the year ended 31 December 2019[56]

970. **In paragraph 104 of its report, the Board recommended that the Mechanism improve its procedures for the planning of training to be conducted for staff, aimed at the proper execution of a training plan and its relevant budget, by drafting a document that identifies the corresponding staff in charge, dates, training topics, units, number of staff to be trained, and budget planned and expended per activity, among other possible issues.**

Department responsible: Registry

Status: Closure requested

Priority: Medium

Original target date: Fourth quarter of 2021

Revised target date: Not applicable

971. As the Mechanism is undergoing downsizing, the Training Unit has been gradually dissolved, with the last dedicated training position abolished in 2024. The recommendation was issued in 2020, when dedicated training resources were still available, but has since been superseded by organizational changes. With limited resources, training is now planned as part of the annual budget process and individual training requests are reviewed and approved by the Human Resources Section. Records of all approved training are maintained by the Human Resources Section. The Mechanism considers this recommendation to be overtaken by events and requests its closure by the Board.

972. **In paragraph 122 of its report, the Board recommended that the Mechanism have supporting documentation regarding the selection of the most economical offer, in order to ensure that this requirement is met at the time of purchasing the tickets.**

Department responsible: Registry

Status: Closure requested

Priority: High

Original target date: Fourth quarter of 2020

Revised target date: Not applicable

[56] A/75/5/Add.15, chap. II.

973. The Mechanism has discussed with the Board and established a method for documenting the rationale behind selecting the most economical offers and it has now been consistently recording explanations for each selection. The Mechanism considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2021[57]

974. **In paragraph 67 of its report, the Board recommended that the Mechanism conduct a review of the acquisition plan on a quarterly basis, in order to make the necessary adjustments regarding the actual needs of the requisitioning units, as indicated in the Procurement Manual.**

Department responsible:	Registry
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2022
Revised target date:	Not applicable

975. The Mechanism maintains regular contact with requisitioners, including quarterly meetings, to review the annual acquisition plan and ensure compliance with the Procurement Manual regarding the accurate planning of requisitioning units' needs. Procurement assistants keep records to demonstrate adherence to these requirements. The Mechanism considers this recommendation to be implemented and requests its closure by the Board.

Report of the Board for the year ended 31 December 2022[58]

976. **In paragraph 38 of its report, the Board recommended that the Mechanism keep an updated annual record of the training expenses and the training given to staff members, including their objectives, participants, location, costs and learning outcomes.**

Department responsible:	Registry
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2023
Revised target date:	Not applicable

977. While an updated annual record of the training expenses is maintained as part of the accounts overview, with a detailed review of supporting documentation as part of year-end financial statements preparation, tracking training records and learning outcomes would require an additional resource for the Mechanism. Given the ongoing downsizing, the Mechanism considers this recommendation to be overtaken by events and requests its closure by the Board.

[57] A/77/5/Add.15, chap. II.
[58] A/78/5/Add.15, chap. II.

Report of the Board for the year ended 31 December 2023[59]

978. **In paragraph 86 of its report, the Board recommended that the Mechanism develop a technical and financial assessment to evaluate the operational status and employment needs of the narcotics and explosives detectors, to identify the suitability of having equipment with these detection capabilities in operation or to carry out the most appropriate disposal method.**

Department responsible:	Registry
Status:	Under implementation
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Second quarter of 2026

979. Following a technical and financial assessment, and in collaboration with the United Nations Logistics Base at Brindisi, Italy, it was determined that the narcotics and explosives detectors could be disposed of locally. The Mechanism is still seeking a local vendor to ensure that the disposal process complies with United Nations environmental standards.

980. **In paragraph 94 of its report, the Board recommended that the Mechanism formulate a disposal plan, which consider the actions to be followed, deadlines for the phases of the write-off and disposal process, the assignment of responsibilities (persons or sections) and control mechanisms.**

Department responsible:	Registry
Status:	Under implementation
Priority:	High
Original target date:	Not accepted
Revised target date:	Fourth quarter 2026

981. The Mechanism refers to its comments in paragraph 951 above relating to the recommendation in paragraph 34 of the Board's report for the year ended 31 December 2024. The institutional transition plan will include an asset disposal section.

982. **In paragraph 107 of its report, the Board recommended that the Mechanism ensure that its procurement officers obtain professional certification and complete the basic and advanced procurement courses, pursuant to the United Nations Procurement Manual.**

Department responsible:	Registry
Status:	Closure requested
Priority:	Medium
Original target date:	Fourth quarter of 2024
Revised target date:	Not applicable

[59] A/79/5/Add.15, chap. II.

983. All procurement and requisitioning officials at the Mechanism have completed all required training, with the exception of one staff member, who has been requested to take the examination at the next available sitting. The Mechanism considers this recommendation to be implemented and requests its closure by the Board.

984. **In paragraph 122 of its report, the Board recommended that the Mechanism, in coordination with the Umoja help desk, confirm that the security access validation processes utilize a complete list with all the entity's active users.**

Department responsible:	Registry
Status:	Under implementation
Priority:	Medium
Original target date:	Not applicable
Revised target date:	Second quarter of 2026

985. The Mechanism is consulting with the security liaison officer to review and deprovision users as necessary and to maintain an up-to-date list of all active users.