

16 January 2025

Updated status of the implementation of the audit recommendations (2023)

Recommendations	Lead Division/Branch/team/Group	Target date/Status
<p>Report of the Board of Auditors for the year ended 31 December 2023 (A/79/5/Add.8)</p>		
<p>1. In paragraph 38, the Board recommends that UNFPA assess and update the terms of reference of its Humanitarian Response Division and establish a clear plan with activities implementation schedule and accountabilities.</p>	<p>Humanitarian Response Division</p>	<p>In Progress Q1- 2025</p>
<p>2. In paragraph 39, the Board recommends that UNFPA take the actions needed to fill the vacant positions in the Humanitarian Response Division.</p>	<p>Humanitarian Response Division</p>	<p>Implemented being reviewed by BoA</p>
<p>3. In paragraph 50, the Board recommends that UNFPA establish a mechanism to timely conduct and record the fast-track procedure activation risk assessments and oversee their activation.</p>	<p>Humanitarian Response Division</p>	<p>In Progress Q1- 2025</p>
<p>4. In paragraph 51, the Board recommends that UNFPA ensure the timely usage report's submission and subsequent usage assessment to implement the lessons learned.</p>	<p>Humanitarian Response Division</p>	<p>In Progress Q2- 2025</p>
<p>5. In paragraph 52, the Board recommends that UNFPA update its policy and procedures in order to align them with the current fast-track procedure.</p>	<p>Humanitarian Response Division</p>	<p>Implemented being reviewed by BoA</p>

6. In paragraph 64, the Board recommends that UNFPA issue a 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.	Humanitarian Response Division	In Progress Q1- 2025
7. In paragraph 74, the Board recommends 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.	Humanitarian Response Division	In Progress Q4- 2025
8. In paragraph 75, the Board recommends that UNFPA establish a robust oversight mechanism to ensure the quality and completeness of the filling of minimum preparedness actions by country and regional offices.	Humanitarian Response Division	In Progress Q4- 2025
9. In paragraph 76, the Board recommends 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.	Humanitarian Response Division	In Progress Q1- 2025
10. In paragraph 88, the Board recommends that the Humanitarian Response Division, in coordination with the Supply Chain Management Unit, ensure the implementation of the humanitarian supplies strategy's activities through the precise identification of a cost proposal, accountabilities assignment and the needed budget arrangements in Quantum.	Humanitarian Response Division and Supply Chain Management Unit	In Progress Q4- 2025
11. In paragraph 89, the Board recommends that UNFPA establish a monitoring mechanism to ensure that the action plans informed to the Executive Board are fully implemented.	Humanitarian Response Division and Supply Chain Management Unit	In Progress Q2- 2025
12. In paragraph 104, the Board recommends that UNFPA assess its internal control activities and apply the necessary adjustments considering the use of Quantum.	Division for Management Services	In Progress Q4- 2025
13. In paragraph 105, the Board recommends that UNFPA update the resource management policy and related guidelines to reflect the Quantum procedures and controls.	Division for Management Services	Implemented being reviewed by BoA

14. In paragraph 106, the Board recommends that UNFPA implement a tool similar to the financial quality data dashboard to assist field offices' monitoring.	Division for Management Services	In Progress Q4- 2025
15. In paragraph 107, the Board recommends that UNFPA align its financial management community with Quantum resources.	Division for Management Services	Implemented being reviewed by BoA
16. In paragraph 118, the Board recommends that UNFPA implement a mechanism to ensure timely operational and financial closures.	Programme Division	In Progress Q2- 2025
17. In paragraph 119, the Board recommends that UNFPA update the guidance note on programme cycles, project identification and activity identification creation and closure, and related procedures, with the aim to reflect the processes to be implemented in the Quantum system.	Programme Division	In Progress Q2- 2025
18. In paragraph 131, the Board recommends that UNFPA establish the necessary procedures to align all ISO/IEC 27000 standards to support compliance with the information security policy in a timely manner to accommodate its current ICT environment.	Information Technology Solutions Office	Implemented and closed by BOA
19. In paragraph 132, the Board recommends that UNFPA formulate a procedure for conducting comprehensive and periodic reviews of the segregation of duties in Quantum to ensure different staff members are responsible for distinct parts of any task to prevent errors.	Information Technology Solutions Office	In Progress Q2- 2025
20. In paragraph 143, the Board recommends 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.	Programme Division	Implemented being reviewed by BoA
21. In paragraph 156, the Board recommends that UNFPA reinforce the accountability of the country offices in the data quality of procurement records for locally procured goods.	Supply Chain Management Unit	In Progress Q2- 2025

<p>22. In paragraph 157, the Board recommends that UNFPA record both accurately and timely 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.</p>	<p>Supply Chain Management Unit</p>	<p>In Progress Q1- 2025</p>
<p>23. In paragraph 158, the Board recommends that UNFPA update the guidance to include all locally procured goods, reflecting all relevant concepts and categories used during the performance of the procedure.</p>	<p>Supply Chain Management Unit</p>	<p>In Progress Q4- 2026</p>
<p>24. In paragraph 173, the Board recommends that UNFPA ensure that its country offices record prepositioning supplies transactions in Quantum in a timely manner.</p>	<p>Humanitarian Response Division and Supply Chain Management Unit</p>	<p>In Progress Q4- 2025</p>
<p>25. In paragraph 174, the Board recommends that UNFPA implement a monitoring and reportability mechanism for country offices that maintain prepositioned supplies to avoid manual errors and inaccuracies and to ensure that inventories are delivered to final beneficiaries and used for their intended purposes.</p>	<p>Division for Human Resources Division for Management Services</p>	<p>In Progress Q4- 2025</p>
<p>26. In paragraph 175, the Board recommends that UNFPA Humanitarian Response Division incorporate guidelines regarding compliance with prepositioned supply planning to maintain supplies in warehouses for timely emergency response.</p>	<p>Division for Human Resources Division for Management Services</p>	<p>In Progress Q2- 2025</p>
<p>27. In paragraph 185, the Board recommends that UNFPA establish a monitoring mechanism for the risks included in the policy related to the management of programme supplies.</p>	<p>Supply Chain Management Unit</p>	<p>In Progress Q2- 2025</p>
<p>28. In paragraph 186, the Board recommends 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.</p>	<p>Supply Chain Management Unit</p>	<p>In Progress Q4- 2025</p>

29. In paragraph 187, the Board recommends that UNFPA categorize the products in Quantum according to the type of programme supplies to enable the Supply Chain Management Unit's monitoring.	Supply Chain Management Unit	In Progress Q2- 2025
30. In paragraph 202, the Board recommends that UNFPA develop a control mechanism for the signed and posted agreements to prevent delays in the recording of revenue.	Division of Communications and Strategic Partnerships and Division for Management Services	Implemented being reviewed by BoA
31. In paragraph 203, the Board recommends 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 coding the negotiation processes and developing dashboards.	Division of Communications and Strategic Partnerships and Division for Management Services	In Progress Q4- 2025
32. In paragraph 204, the Board recommends that UNFPA issue a new version of the terms of reference of the Resource Mobilization Branch to reflect its current accountabilities, systems involved, functions, and interactions with the Finance Branch.	Division of Communications and Strategic Partnerships and Division for Management Services	Implemented being reviewed by BoA
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33. In paragraph 165, the Board recommends that UNFPA Mozambique, Myanmar, and Ethiopia country offices strengthen and incorporate systemic tools with the main aim to improve the information system in the travel management process, aiming to increase its effectiveness and efficiency.	Division for Management Services	In Progress Q1- 2025
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34. In paragraph 89, in addition, the Board recommends that UNFPA incorporate preventive controls related to inventory information in the new enterprise resource planning, in order to provide early alerts at each stage of the supply process.	Supply Chain Management Unit	In Progress Q4- 2025
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35. In paragraph 78, the Board recommends that UNFPA strengthen the assurance activities plan and put in place preventive controls in its formulation process in the implementing partners assessment.	Division for Management Services	Implemented being reviewed by BoA
36. In paragraph 176, the Board recommends that UNFPA Colombia Country Office work closely with headquarters in order to incorporate the categorization of the type of delivery document (programme supplies distribution agreements, direct distribution and delivery slips) into the new enterprise resource planning system.	Supply Chain Management Unit	In Progress Q4- 2025
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37. In paragraph 54, the Board recommends that UNFPA accelerate the actions to define the modules developed on Atlas pending to be included in the enterprise resource planning Quantum.	Information Technology Solutions Office	In Progress Q1- 2025
38. In paragraph 68, the Board recommends that UNFPA ensure the execution of revoking access for all ICT resources for separated staff in a timely manner.	Information Technology Solutions Office	In Progress Q1- 2025
39. In paragraph 90, the Board recommends that UNFPA develop and issue a supply chain management policy in order to implement a coordinated approach to supply chain and logistics within the organization.	Supply Chain Management Unit	In Progress Q4- 2026
40. In paragraph 91, the Board recommends that UNFPA conduct an assessment in regard to the fulfilment of the functions included in the Supply Chain Management Unit terms of reference to define an implementation schedule and accountabilities to accomplish the Supply Chain Management Unit mandate.	Supply Chain Management Unit	Implemented being reviewed by BoA

41. In paragraph 101, the Board recommends that UNFPA define and approve a supply chain strategy to provide the organization with a holistic supply chain system.	Supply Chain Management Unit	Implemented being reviewed by BoA
42. In paragraph 110, the Board recommends that UNFPA conduct the Supply Chain Management Unit and supply chain function risk assessments in order to address a complete risk approach.	Supply Chain Management Unit	Implemented being reviewed by BoA
43. In paragraph 133, the Board recommends that UNFPA ensure that their business units conduct vendor's assessments when the purchase order is closed.	Supply Chain Management Unit	In Progress Q1- 2025
44. In paragraph 134, the Board recommends that UNFPA improve oversight of business units with the timely fulfilment of vendor's assessments in the vendor assessment application defined by the Population Fund.	Supply Chain Management Unit	In Progress Q1- 2025
45. In paragraph 169, the Board recommends that UNFPA ensure the Oversight Advisory Committee's independence by updating their terms of reference with the aim to fulfil the International Standards for the Professional Practice of Internal Auditing and best practices.	Executive Board Branch	In Progress Q4- 2025
46. In paragraph 170, the Board recommends that UNFPA strengthen its third line of defence by reviewing and updating the related oversight policies in order to reflect the new Oversight Advisory Committee definition and purpose.	Executive Board Branch	In Progress Q4- 2025
47. In paragraph 184, the Board recommends that UNFPA review and approve a new version of the charter of the Office of Internal Audit and Investigation Services that ensures adherence to the International Standards for the Professional Practice of Internal Auditing.	Office of Audit and Investigation Services	In Progress Q4- 2025
48. In paragraph 201, the Board recommends that UNFPA conduct a comprehensive analysis of the root causes of the significant delays and develop a mechanism to periodically review the level of compliance, with the aim to adhere to the timelines of audit reports and investigations.	Office of Audit and Investigation Services	In Progress Q2- 2025
49. In paragraph 239, the Board recommends that UNFPA formalize a confidential management clause regarding beneficiaries into the agreements signed with their implementing partners.	Programme Division and Legal Unit	Implemented being reviewed by BoA

