

#	Sub category	Para	Recommendations	Primary owner	Completion standards	Implementation status	Current Status	Priority	Target date
1	Controls of Miscellaneous income accounts	34	implement controls to regularly monitor miscellaneous income accounts; and open other general ledger accounts for recurrent income transactions	Accounts Division	(a) Guidance prepared on the nature of transactions that should be recorded to miscellaneous income. Guidance shared with the user community. Evidence that OFA/Accounts is monitoring compliance. (b) other accounts opened	1	Guidance prepared. Preliminary review indicated potential for additional account codes to be created especially for those related to DSS. Subsequent review has been undertaken. Guidance shared over the finance network but substantive balances related to DSS and UNV, the balances has been reported to a more appropriate account	Medium	2009, Q2
2	Old and invalid PO and controls of unliquidated obligations	43	continue to investigate old purchase orders (POs) and close invalid POs; and improve controls over monitoring of country offices and headquarters submissions of unliquidated obligation certificates	Accounts Division	a) All POs older than 2007 closed (b) Users instructed to review their unliquidated obligations on a quarterly basis and submit results of review to OFA/Accounts. Evidence that OFA/Accounts is monitoring compliance	2	CO/HQ follow up on going since July. As at Sept 2009 balance remaining was \$10m. Further action is on going to ensure full closure by 31 Dec 2009.	Medium	2009, Q4
3	AR balances aging, follow up and recovery	53	implement processes to monitor the ageing of receivable balances; intensify its efforts to follow-up and recover receivable balances; and review long outstanding receivable balances during the preparation of its financial statements	Accounts Division	(a) Guidance prepared on the proper use and analysis of receivable accounts (b) items older than 31 Dec 2005 two years either recovered or written-off (c) OFA/Accounts assessment of recoverability for the 2008 interim statements	2	(a) done (b) and (c) in progress and have been prioritized for completion before preparation of 2009 Financial statements.	High	2009, Q2
4	Recoverability of Staff debtors balances	60	continue to investigate all staff debtors balances and assess the recoverability in compliance with UNDP rules.	Global Payroll Services	Existing staff debtors list (with significant amount or longer than 12 months) is reviewed and follow through to assess recoverability	2	Joint task of OHR and OFA is being organized. Preliminary analysis and work is underway to address the historical balances brought from IMIS. The team certainly has plan and process defined but the completion date needs to be reviewed jointly.	Medium	2009, Q2
5	Controls related to staff receivables against advances	66	implement controls to ensure that amounts received from employees are off-set against the correct staff receivable account from which the original advance was paid; reclassify valid receivables with credit balances as a liability; and implement controls to closely monitor all staff receivables on a regular basis	Global Payroll Services	(a) Controls in place to ensure recovery from employees (b) Guidance issued to issue (c) Fix GP to GL interface to address wrong coding	1	(a) Controls in place to ensure recovery from employees. Also addressed with procedures where the issuing and recovery of advances are centralized with GPs / IPMU; (b) Guidance in place to issue advances and shared with COs. Chapter of POPP to be finalized and being posted along with HR User guide chapters whenever the revised POPP from HR is published. (c) GP to GL interface to address wrong coding has also been done.	High	2009, Q3
6	Interest due to donors	72	reclassify and disclose interest due to donors in its presentation of financial statements; and periodically reconcile the account reflecting interest refunds due to donors	Treasury Division	(a) Separate disclosure of the account 21025 balance for financial statements (b) Guidance prepared on proper use and analysis of account 21025. Evidence of regular analysis and follow-up action on the basis of this guidance.	1	(a) done (b) Guidelines drafted @ This is part of the current balance sheet clean up being conducted	High	2009, Q2

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7	Pending refunds to donors	76	implement measures to fully analyze and review the accounts related to refunds pending to donors and take steps to clear these accounts regularly	Treasury Division	Guidance prepared on proper use and analysis of account 21030. Evidence of regular analysis and follow-up action on the basis of this guidance	1	Guidance in the proper use of the account 21030 & 21020 provided to Country Offices in November 2008; analysis of account requested as part of year end submission. Follow up action being conducted at HQ as part of monthly accounts review	High	2009, Q2
8	Controls of AP balances	81	Implement stricter controls to regularly review and follow-up accounts payable balances included in the Other Accounts Payable account.	Accounts Division	Guidance prepared on the proper use and analysis of account 21020. Evidence of regular analysis and follow-up on the basis of this guidance	1	Guidance provided at same time as in Para. 76 and review at HQ to follow same approach	Medium	2009, Q3
9	Periodic review of inactive AP accounts	84	review periodically all accounts payable accounts and resolve invalid or old balances, and close all inactive accounts	Accounts Division	Balances in inactive accounts cleared to zero.	2	A task force has been formed and is carrying out a comprehensive review of the balance sheet including inactive account.	High	2009, Q4
10	Refunds for Financially closed projects	94	implement measures to fully analyze all financially closed projects and raise a liability for refunds that may be due; and review its project closure procedures to ensure it properly accounts for refunds to donors	Accounts Division	Tool developed to detect financially closed projects with balances remaining. Evidence of follow-up to clear the remaining balance, transferring to account 21030 where the balance is to be refunded to the donor.	1	Atlas query on financially closed project has been developed and available on the CST/OFA website to assist country offices and RBX HQ. This will be migrated to Atlas as a set of standard reports	High	2009, Q2
11	Cash balances in programme delivery	100	ascertain and address the reasons for increasing cash balances in relation to programme delivery	Regional Bureaux	Review of unspent balances and plans in place for its reprogramming as required	1	The analysis of unspent balances is one key aspect of the organizational review of the financial situation of UNDP. This is part of the resource reallocation discussion spearheaded by the Executive Office as part of the BSB submission to the Executive Board in January 2010.	High	2009, Q3
12	Reassessment of Field accommodation reserve	106	implement processes to reassess its position in relation to the reserve for field accommodation in line with the Executive Board decision	Admin Services Division	Process established and implemented regarding field accommodation reserve	2	This will be taken up as part of the transition to IPSAS which is now deferred till 2012	Medium	2010, Q2
13	Trust Funds in deficit	110	continue to follow-up all trust funds in deficit; and recover from the donors expenditure incurred in excess of the funding received	Accounts Division	No deficits in trust funds that have been inactive for more than two years.	1	As of the year-end 2008 there are no deficits in the non –EC trust funds. A strategy to deal with the EC in deficit trust funds is being implemented in conjunction with the country Offices	High	2009, Q3
14	inactive trust fund	117	continue its efforts to close all inactive trust funds.	Accounts Division	No trust funds have been inactive for more than three years	1	As of the year-end 2008 there are no trust funds that have been inactive for more than three years. Efforts are underway to close trust funds without activity for two years and possibly to redefine “inactive” as without activity for one year	Medium	2009, Q3



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15	Controls over inter-agency reconciliation	123	establish further processes and stricter controls over inter-fund accounts as part of its agreement with other agencies	Accounts Division	Evidence of escalation where agencies do not submit the 2008 year-end reconciliations on or before the deadline	1	Non submission of SCA and Agency reconciliations has been escalated to Division Chief Accounts (DCA). Escalation memos from DCA now included in process. In addition direct contact with some agencies (FAO, WFP, UNOPS) has been undertaken.	High	2009, Q2
16	Outstanding reject balances	138	continue to review the recoverability of long outstanding rejection balances	Accounts Division	No rejects more than one year old	1	The 2008 year-end reconciliation guidance note to all Agencies has stipulated that the last date for escalating any pre-June 2008 IOV/SCA rejects is 30 June 2009 and that UNDP will not accept any responsibility for any changes reported after that date.	High	2009, Q3
17	Outstanding agency balances	151	set up a task team to address all differences on especially long outstanding differences with other agencies; improve processes to prevent, detect and correct discrepancies with all agencies in a timely manner; take alternative action and elevate matters where agencies are not providing sufficient cooperation; and revise the 12A report to include trust fund balances	Accounts Division	(a) task team in place (b) processes documented (c) evidence of escalation (d) 12A revised for 2008	1	All completion steps are now addressed. 12A was revised to include TF for 2008 year end. Dialogue is underway with agencies( escalation)to bring issues to closure.	High	2009, Q3
18	UNOPS accounts reconciliation	158	reconcile in conjunction with UNOPS its transactions with UNOPS on a regular basis; follow-up and investigate differences noted in its reconciliation; and evaluate whether the accounts in Atlas could be modified to simplify the reclassification of interfund balances at biennium end	Accounts Division	(a) Quarterly comparison of inter-fund transactions and differences identified (b) differences resolved within three months or, where UNOPS does not take prompt action, evidence of escalation. (c) evidence of escalation	1	Quarterly reconciliation of income /disbursement activity is submitted by UNDP to UNOPS. Project delivery expenditure reports, reconciliation differences, are referred to UNOPS promptly as rejects. UNOPS is required to reciprocate and that need has to be escalated	High	2009, Q3
19	ASHI liabilities and funding	166	provide fully for After Service Health Insurance liabilities on the face of the financial statements; and establish the matching funding	Accounts Division	(a) will implement in 2010 with the introduction of IPSAS (b) strategy in place to fund the liability over the next 6 years	1	(a) IPSAS will be fully implemented by 2012 per EB decision. Liabilities will be disclosed in financial statements per UNSAS and current practice (b) Strategy currently in place to fund liability over 6 years	High	2009, Q3

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20	Disclosure of leave accruals, repatriate grants etc	173	accurately calculate and disclose accrued annual leave and repatriation grants liabilities on the face of the financial statements	Office of Human Resource	In consultation with OFA, actual accrued annual leave calculated and included on the face of the financial statements for biennium 2008-2009	2	This is being progressively addressed with the migration of the IP staff records to Atlas in mid 2008. As part of IPSAS implementation, actuarial valuations are planned for 2009-2010 for inter alia, annual leave and end of service entitlements. This will achieve further precision and accuracy on the liabilities for these entitlements prior to IPSAS implementation of Employee Benefits in 2011.	High	2010, Q2
21	IPSAS Project risk management	191	carry out project risk management to mitigate the risks arising from International Public Sector Accounting Standards implementation throughout the life of the project	Office of Finance and Admin	Regular update and monitoring of risk log.	1	An IPSAS Project risk log has been established and is currently being monitored by the IPSAS Project Office for review at the IPSAS project Board. An organizational wide impact assessment study has recently been finalized in early 2009 for OG endorsement.	High	2009, Q3
22	SMART indicators	194	review all indicators of achievement reflected in the results management database and ensure that they are specific, measurable, accurate, relevant and time-bound	Operation Support Group	1) 2008 review of indicators completed and feedback provided to units; 2) Resource package including sample SMART indicators prepared; 3) Handbook on design, monitoring and evaluation for results completed;	1	1) 2008 review of indicators completed and feedback provided to units; 2) Resource package including sample SMART indicators for all focus areas completed 3) Handbook on design, monitoring and evaluation for results circulated on MPN for comments;	High	2009, Q1
23	GL to Bank account reconciliation	205	reconcile the general ledger with the subsidiary ledger periodically	Accounts Division	Reconciliations completed and differences identified on a quarterly basis. Identified difference resolved within 3 months.	1	Differences are identified quarterly. Analysis and resolution is set for 3 months from identification date.	High	2009, Q2
24	Controls against changes in reconciled accounts	210	implement controls to prevent changes being made to previously reconciled bank accounts; correct the error noted in the Brazil country office Real currency bank account	Accounts Division	(a) controls implemented or, where not supported by Atlas, monitoring tools in place to detect changes in sub-ledger transactions (b) error corrected	1	On a weekly basis OFA monitors the bank reconciliation status, contacting offices with reconciliation issue relating to previously reconciled bank accounts. No instances have been detected in Q1 2009. As of 1 Jan 2009, Brazil office is fully operational in Atlas. After completing necessary adjustments all	High	2009, Q2
25	External tables on bank rec.	214	clear all old outstanding items in the external tables (suspense accounts) and investigate items in the bank reconciliations; and provide further training on bank reconciliations to country offices that may require it.	Accounts Division	No external items more than one year old.	1	OFA now routinely follows up with CO through the quarterly finance review meetings with the Rbx. Significant process has been made on receipt recording, with the balance reducing by 2/3rds. Training to the newly recruited staff in the offices is constantly provided.	Medium	2009, Q2



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26	Overdrafts at CO	220	implement strict control to avoid overdrafts at country offices; ensure that country offices prepare cash flow forecasts	Treasury Division	Controls put in place and monitored to avoid overdrafts	1	Prescriptive content and tools are available in Atlas for preparation of cash forecasts. Offices also manage based on predetermined imprest level. Monitoring.	Medium	2009, Q3
27	Controls over bank rec	222	ensure that controls over bank reconciliations at country offices are followed	Accounts Division	Controls put in place for bank reconciliations to monitor compliance at country office level	1	OFA tracks CO progress weekly through the dashboard. OFA now requests hard copy of signed bank reconciliation reports from a sample of countries so to assess quality and completeness of monthly bank reconciliation.	Medium	2009, Q2
28	Splitting of POs	229	review exception reports on a quarterly basis to identify possible splitting of purchase orders	ACP	Quarterly review of potential contracts that might have been split and follow up with RR for justification.	1	A review of the potential PO splits cases in 2008 has been completed and findings forwarded to the respective RR for follow up actions. This will be done on a quarterly basis going forward through the Regional ACP	Medium	2009, Q2
29	Benchmarks for procurement lead time	232	establish benchmarks for procurement lead times, for both exigency and normal situations	Procurement Support Office	For exigency situations, UNDP has negotiated a series of Long-term agreements to ensure the provision of emergency items within 48 hours of demand; for normal situations, UNDP is undertaking analysis to determine those areas best suited to determining benchmarks and applying in 2009	2	PSO further studied this particular issue and decided to enhance the Procurement Dashboard. This enhancement will capture the lead-time between procurement activities based on the Atlas data. In the new enhancement features of the Dashboard, the bench have been designed. This will be released in 1 <sup>st</sup> half of 2010	Medium	2009, Q3
30	Security Council prohibited vendors	236	ensure that prospective vendors are not listed on the Security Council prohibited suppliers list prior to dealing with them	Procurement Support Office	UNDP to work with UN Global Marketplace site to make available to the list in database form to facilitate user search and checking; UNDP to require submitting officers to certify that list has been checked when proposing contract awards.	1	HLCM PN is commencing in May 2009 a project to develop a common administrative framework for dealing with suspect vendors and to share this information on UNGM. UNDP has developed a system that is currently under testing, to record and report the Security council prohibited suppliers	Medium	2009, Q2
31	Roll out of Procurement planning at CO and HQ	239	put in place individual and consolidated procurement plans, at country offices and at Headquarters	Procurement Support Office	Procurement plans already required for all offices seeking increased delegations of authority. UNDP to roll out business unit planning in 2009 and consolidation at HQ in 2010	1	This was officially introduced in Q1 2009	High	2009, Q3
32	Procurement planning tool	240	develop a software tool to assist units in procurement planning	Procurement Support Office	The procurement planning software tool is tested and rolled out	1	Excel based planning tool has been introduced in Q1 2009. PSO is developing new enhanced planning tool.	Medium	2009, Q3

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33	Training on ACP submissions	242	provide additional training to country offices that were experiencing problems with Advisory Committee on Procurement (ACP) submissions	ACP	Updating the SOP for ACP, Finalization of SOP for CAP, • Sharing the Lessons Learnt from each ACP meeting with procurement practitioners• Updating ACP Online to incorporate Check List and regular e-mail generation once the case is allocated to ACP for review. • Developing Best Practice Series to cover wide range of key procurement areas such as Civil works, Travel, IT, Professional Services, Printing.	1	This is an ongoing activity at various levels. Lessons learnt are being shared with all procurement practitioners. In addition SOP has been prepared and shared. In addition we are organizing Annual Regional Workshop	High	2009, Q3
34	Procurement certification as pre requisites for buyers	245	implement measures to make procurement certification a prerequisite for a "Buyer" profile in Atlas.	Procurement Support Office	modification to prescriptive content with next issuance of POPP in 2009	2	This has been incorporated into the Procurement Dashboard as one of the indicators and ins being monitored. The policy to make procurement certification as pre requisites for buyers is under development, which will be released in Q4 2009.	Medium	2009, Q4
35	Review of reporting formats on waivers	250	review the current reporting formats for procurement reports and analyze and report separately all different forms of waivers approved	ACP	Clarity in number and % of cases based on competition and direct contracting from each country office.	1	ACP office has reviewed all direct contracting waiver cases in 2008 and have reclassified them according to the revised definitions to ensure more correct reporting of waiver cases	High	2009, Q2
36	ICF for asset management	253	incorporate key asset management controls in the internal control framework	Accounts Division	Revised ICF with key asset controls formalized.	1	<del>approved.</del> Revised ICF guideline was issued formally on 1 Dec 2008	Medium	2009, Q2
37	DEX asset policy and controls	264	establish a formal policy for the recording and accounting of Direct Expenditure modality (DEX) assets on the Atlas asset module at country office level and at Headquarters; and implement procedures to effectively control DEX assets	Admin Services Division	Policy for recording and accounting of DEX assets developed and implemented	2	The DEX policy has been finalized and it is now under management review	High	2009, Q2
38	Non capitalized asset	268	perform a review of the non-capitalized asset report to ensure all management assets which are \$1,000 or more have been capitalized; and (b) implement controls to ensure that purchase orders for assets with a value of over \$1,000 are capitalized.	Admin Services Division	Detail analysis completed for 80% of PO issued in 2008. Detail guidelines embedded in revised ICF and HQ will conduct quarterly review asset capitalization report. System changes to prompt users for capitalization of PO > \$1000	1	As part of IPSAS roll out, a dedicated asset focal point in country offices will be responsible for ensuring compliance. Detail PO analysis of 80% of assets in the field to check for compliance (Jan 2009). System changes will be made	Medium	2009, Q3
39	Verification of unserviceable items	272	implement controls in the physical verification procedures, including the identification of unserviceable, redundant or obsolete items	Admin Services Division	Verification of unserviceable items will be emphasized in year end physical verification exercise. Policy will be reiterated in instructions to CO	1	This has been implemented as part of the asset verification exercise that was concluded	High	2009, Q2



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40	Computer verification exercise	276	perform a computer verification exercise and identify computer equipment that may be obsolete; and (b) implement a process to dispose of computer equipment that is regarded as obsolete.	Admin Services Division	Computer verification at HQ conducted and procedure for disposal formalized and communicated	1	This has been implemented as part of the asset verification exercise that was concluded	Medium	2009, Q2
41	Gender distribution milestone	280	continue its efforts to achieve 50:50 gender distribution across all levels of staff, and establish milestones	Office of Human Resource	Continued monitoring of UNDP north-south geographical target	1	UNDP applied a north-south geographical target rather than a regional geographical target. This is an ongoing management focus. Progress is	Medium	2009, Q3
42	Geographic distribution milestones	283	formalize milestones for the geographic distribution of staff and monitor progress against these milestones	Office of Human Resource	Continued monitoring of UNDP north-south geographical target	1	The monitoring of North-south geographical target is part of the Quarry Board responsibilities. As indicated previously it is not practical for UNDP to formalize milestone for geographical distribution. However, UNDP will continue to achieve North-South balance in the international positions.	Medium	2009, Q3
43	Development of Succession Plan	286	develop a succession plan.	Office of Human Resource	HR succession plan is included as part of the HR strategy and the conceptual framework developed and discussed with management	2	The corporate reform prioritization of the contractual reform impacted the succession management (SM) program by several months. Meanwhile, the policies on recruitment and selection was published in 2009. Now the additional policies on rotation and mobility have been drafted. The SM program will begin by a demand forecast, the recommendations from bureau management on possible candidates for an assessment program, and the creation of candidate pools	Medium	2009, Q4
44	Leave administration in Atlas and audit	291	improve all controls over leave administration in both the IMIS and Atlas systems to ensure accurate leave balances; and perform an internal audit of leave management to ensure accuracy of leave balances	Global Payroll Services	Migration of IP staff records to Atlas and institutionalization of the leave recording system for all staff in Atlas	2	IP staff records have now been migrated to Atlas in June 2008. The entry of Wave 2 absence <u>balances</u> and the usage of the Absence Module to record absence will take place as soon as the enhanced module is migrated into production. Note that the inclusion of audit of leave records is being reviewed by OAI	High	2009, Q4

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45	Roll out and usage of Vacancy tracking tool	296	fully utilize the vacancy tracking tool to monitor appointment processes; and implement human resources planning methods such as succession planning and demand forecasting for high volume hiring units	Office of Human Resource	UNDP vacancy tracking tool being rolled out and its use is tracked and monitored by HQ	2	In line with contractual reform a new Compliance Board and Panel (CRP, CRB) was launched. The Recruitment Unit and Regional Bureau HR Business Advisors are currently tracking the recruitment processes leveraging the tool which provides for more accessible and consistent data that will be mined for better tracking and monitoring of the vacancy management process.	Medium	2009, Q3
46	Controls over SSA performance evaluation	298	implement controls to ensure that performance evaluations on SSA contracts are performed in a timely manner as required by the SSA Policies and procedures	Procurement Support Office	UNDP to require performance evaluation sheet to be scanned and attached to each certification for payment	2	New SSA Guidelines cover this recommendation. The Guidelines will be released in Q4 2009.	Medium	2009, Q4
47	Local Consultant roster	301	ensure that all country offices maintain rosters for local consultants in compliance with SSA policies and procedures	Procurement Support Office	conclude approach Q1, develop ATLAS workflow (Q2); and roll out by Q4	2	Internal discussion on possibility to utilize "contingent workforce" modules in ATLAS to accomplish this rather than to build new system	Medium	2009, Q4
48	Ensure Business continuity plans at CO	305	implement controls to ensure that country offices and business units develop business continuity plans, disaster recovery plans and change control policies	Security team	ST puts in place a means to monitor the status of the development of business continuity plans and disaster recovery plans	1	ST has put in place a means to monitor the status of BCPs and that Focal Points of all COs have been trained	High	2009, Q3
49	Corporate Risk monitoring etc	310	complete the risk assessment for the organization; implement controls to monitor risk assessment levels for all units in the organization; and introduce the risk management e-learning courses on the intranet portal	Operation Support Group	Organization risk assessment completed and regularly reviewed by Risk Committee. ERM on line training module is launched	1	Organization risk assessment completed in July 2008. Risk Committee meets regularly to review risk log and plans. ERM on line training module was launched in late 2008	High	2008, Q4
50	Change mgmt plan for UNDP Brazil	315	in cooperation with Brazil country office, it follow through the change management plan approved by management	Regional Bureau for Latin American and Caribbean	Change management plan followed through and monitored to ensure smooth transition to Atlas	1	Migration to Atlas took place in January 2008. Financial Dashboard for August showed Brazil GREEN on Bank reconciliation (B2B)	Medium	2009, Q2
51	Monitoring tool for GLOC tracking	322	implement a monitoring tool in Atlas to enhance efforts for collection of outstanding contributions	Office of Planning and budgeting	Monitoring tools for outstanding contribution implemented in Atlas	1	UNDP is currently working on reintroducing GLOC performance as an indicator of overall country performance assessment.	Medium	2009, Q3
52	GLOC follow up	323	include the collection of Government Local Office Contributions (GLOC) in the country offices annual management work plans; and country offices selectively engage Headquarters bureaus in performing additional follow-up with individual host country governments	Office of Planning and budgeting	GLOC indicator included in country office annual management work plans and monitored regularly with RBX	1	GLOC is now included as an item in the CO management work plan indicator	Medium	2009, Q3



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53	Unidentified receipt balances	326	follow-up amounts that are still included as unidentified receipts; and enhance Atlas to allow for ageing of the unidentified receipt balances.	Accounts Division	Unidentified receipts from 2007 follow up and aging report implemented	1	a) Implemented: The amounts unidentified prior to 2006 have been cleared to miscellaneous income following extensive due diligence to establish the purpose of funds (b) implemented. The aged analysis of unidentified receipts is analyzed at least biweekly, and followed up with country offices and the regional bureau	Medium	2009, Q3
54	Contribution in kind	329	obtain confirmation from all country offices of the complete value of contributions received in-kind	Accounts Division	Year-end letter to country offices revised to include requirement to disclose contributions received in-kind.	1	Starting with the year-end instructions sent out by OFA to Country Offices for 2008 under the list of in kind contributions has been added as a requirement which Country offices have to meet.	Medium	2009, Q3
55	Project monitoring and links to financials	333	improve controls and processes over monitoring and evaluation of projects; and implement controls to ensure that there is strict monitoring of the link between the financial expenditure of projects and the level of achievement of outputs	Operation Support Group	Procedures for project monitoring formalized. ERBM platform launched.	1	1) Procedures for project monitoring has been incorporated as part of the Project Planning, Monitoring and Evaluation Handbook launched in October 2009 by the Administrator. 2) Enhanced RBM platform launched, allowing monitoring of the link between financial expenditure and level of achievement of outputs.	High	2009, Q3
56	Project monitoring in crisis countries	336	formalize the frequency and extent of the alternative monitoring arrangements in country offices where the security situation does not allow frequent on site project monitoring; and develop policies and procedures for project monitoring specific to Country Offices operating in conflict countries	Operation Support Group	Specific policy and procedure guidelines for project management and monitoring in crisis countries being developed and ready for formalization in POPP	1	UNDP has issued the Project Planning, Monitoring and Evaluation Handbook in Oct 2009. This provides specific guidelines for expected project management standards. It complements the POPP chapter on project management. In addition, fast track procedures for operating in crisis countries have been finalized after incorporating input from MPN and country offices.	High	2009, Q3
57	Atlas training for project monitoring	339	(a) provide training to all units on utilization of the project monitoring tool in Atlas; (b) implement processes to increase use of Atlas to monitor projects at country offices; and (c) implement controls to perform monthly reviews of Atlas reports to ensure projects are accurately captured and monitored	Center for Business Solutions	(a) Conduct of project management training at PPO, OM and DRR workshops (b) Balance scorecard is implemented to ensure project status monitoring at CO @ RBM platform is used to enable status reporting	1	This is an ongoing activity and included as part of workshop training for OM, DRR and PPO courses etc. The Balance score card system is currently in place to assist country offices monitor project status. Quarterly update of project status is currently done on the RBM dashboard	Medium	2009, Q3

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58	Project expenditure monitoring/recording	341	record in a timely manner project expenditure, and address delays in obtaining project expenditure reports	Regional Bureaux	Respective RBX establish monitoring mechanism established	1	On-going. This recommendation refers to a finding done in the Honduras' external audit. Continued follow-up is done by CO Programme Officers to ensure booking of expenses on a quarterly basis.	Medium	2009, Q3
59	Controls over Project closures	345	implement stricter controls over closure of projects in accordance with UNDP policies and procedures	Operation Support Group	Joint monitoring and reviews at quarterly RBX dialogues institutionalized. Report will be made available for monitoring	1	Joint monitoring and reviews done by Oaf and RBX in quarterly meetings. The report is now available in the CST/OFA website to assist RBX in tracking financial closure of closed projects.	Medium	2009, Q3
60	Financial closure of operationally closed projects	348	prioritize the financial closure of all operationally closed projects; and address the causes for delays in finalization of projects	Accounts Division	All 2007 cases are identified and prioritized for financial closure in accordance with RBX action plan	1	The list of operationally closed projects have been reviewed and tracked jointly with RBX as part of the RBX/OFA quarterly review	High	2009, Q3
61	Outstanding NEX advances > 6 months	357	review long outstanding advances provided to Governments and non-governmental agencies in a timely manner; assess recoverability and make appropriate adjustments for long outstanding advances; modify its monitoring controls in the Atlas dashboard to identify advances older than 6 months; and modify the Atlas dashboard to update its nationally executed expenditure (NEX) audit instructions, so that audit reports are obtained for every planned audit, irrespective of the delay	Accounts Division	(a) No advances more than 12 months old (b) Dashboard revised to highlight advances more than 6 months old (c) Dashboard revised to show the gross advance outstanding	1	Atlas dashboard has been revised to reflect new requirement of monitoring advances > 6 months.	Medium	2009, Q3
62	NEX audit instructions	363	update its nationally executed expenditure (NEX) audit instructions, so that audit reports are obtained for every planned audit, irrespective of the delay	Office of Audit and Investigation	Audit instructions updated in OAI call letter for 2008 audit cycle	1	Addressed in draft annual call letter to COs for Y2008 NGO/NIM audit plans with updated instructions issued by OAI on 17 Dec 2008	High	2008, Q4
63	NEX audit reports	381	(a) coordinate with the Office of Audit and Investigations to review the accuracy and completeness of nationally executed expenditure (NEX) audit reports captured in the NEX database; (b) UNDP Regional Bureaus to emphasize to country offices and project auditors the basis under which audit reports should be qualified and also the importance of quantifying the underlying causes for the opinions expressed; (d) it follow up on all outstanding audit reports; that it includes a measurable indicator in the balanced scorecard for the timely submission and quality of NEX audit reports; and it improve the NEX database data entry controls	Office of Audit and Investigation	NEX audit database system fully completed and rolled out to offices to ensure efficient monitoring of timely submission and exception management of special cases	1	Update: a-c and e: Phase II of CARDS NGO/NIM audit tracking system completed and to be launched week of 27 April 2009. Phase III being developed and planned to be completed in May 2009. e) measurable indicator now included in balanced score card covers both the timeliness of submissions and quality of audit reports – last posting in BSC in Dec. 2008 “management of NGO/NIM audits”.	High	2009, Q3
64	Audit plans and monitoring	387	In conjunction with Office of Audit and Investigation (OAI) implement a tracking system to monitor the completeness of audit plans; and include estimated completion date of the projects in the audit plans to ensure all projects have been audited at least once in the life cycle	Office of Audit and Investigation	NEX audit database system fully completed and rolled out to offices to ensure efficient monitoring of timely submission and exception management of special cases	1	CARDS tracking system Phase I, completed and launched in Jan. 2009, includes information needed to monitor and keep track of projects audited once in the life cycle; system also includes estimated completion date of projects	High	2009, Q3



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65	Timeliness of NEX audit reports	392	ensure that the country offices comply with the deadlines prescribed in the call for audit	Office of Audit and Investigation <sup>s</sup>	90% of NEX audit reports received by end July and financial impact does not exceed 1% of total NIM expenditure.	1	Being re-emphasized in the call letter for fiscal year 2008 NGO/NIM audits	High	2009, Q3
66	Outstanding IFI audit reports	401	review all processes, date for calls for audits and deadlines for International Financial Institution (IFI) audits; and (b) to obtain the outstanding IFI reports	Office of Audit and Investigation <sup>s</sup>	Process and schedule for IFI audits reviewed and outstanding IFI reports of 2007 are followed up	1	(a) deadline aligned starting with the fiscal year 2008 NGO/NIM audits and (b) 5 outstanding 2007 IFI reports are being followed up	High	2008, Q4
67	Standardized LOA	405	ensure that the MDTF Office negotiate to ensure that Letters of Agreement (LOAs) are prepared and signed in accordance with the standard format with all donors.	Multi Donor Trust Fund office	The MDTF Office is in continuous discussions with the EC along with the support of the UNDP office in Brussels, seeking the EC's use of the SAA. The EC is reviewing the SAA and if it requests modification, it will be presented to the UNDG Fiduciary Management Group (FMOG) for its review and decision	1	All donors except EC donors are already using standardized LOA. This was an exception made in 2003 following the FAFA agreement signed with UN. In 2008 the LOA has been replaced with the Standard Administrative Arrangement (SAA) approved by the UNDG and all donors (except the EC) are signing the new SAA.	Medium	2009, Q3
68	Deduction of AA fees	408	ensure that the MDTF Office ensure that Administrative Agent (AA) fees are deducted from the contribution in accordance with the requirements as per the Letter of Agreement	Multi Donor Trust Fund office	AA fees deducted at point when contribution is received for all cases unless there are exceptional circumstances.	1	All AA fees are currently deducted at receipt of contribution. The 3 cases cited by BOA were at start up stage and hence does not represent a systemic issue	Medium	2008, Q4
69	Direct cost calculation	411	ensure that the MDTF Office, in consultation with the implementing agencies, consider revising the requirement related to direct costs as per the Letter of Agreement (LOA), to reflect that direct costs will be calculated on estimated costs for budgeting purposes	Multi Donor Trust Fund office	The MDTF Office will continue to budget at an estimated rate and charge actual costs that will be reflected in subsequent consolidated Progress Reports.	1	Starting from 2007 onwards the actual amount spent on direct costs is reported to donors. The new SAA (previously LOA) does not refer to the direct nor actual costs that may be charged to direct cost.	Medium	2009, Q3
70	Revision of MOU	414	ensure that the MDTF Office, in consultation with the implementing agencies, consider when revising the Memorandum of Understanding (MOU) to provide for the possible certification of financial statements, and the possible extension of the MDTF's role to include monitoring and control processes	Multi Donor Trust Fund office	The recommendation is presented to the Steering Committee for consideration. The MDTF Office, in coordination with the Steering Committee and Participation UN Organizations, will continue to ensure that all agencies submit certified financial reports.	1	Sanctions against non certification of financial statement is not within responsibility of ITF. In 2008 the MOU, as well as LOA, was revised. The amendment of the old MOU to formalize the 'certification' of financial statements was debated at length and it was agreed by all agencies to maintain the original reporting arrangements. Although certification is not required in the revised MOU or SAA, and old LOA as well, all UNDG ITF Participating UN Organizations submit financial reports	High	2009, Q1

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71	Financial statement to MDTF	416	Implement control measures to ensure that accurate financial statements are submitted on a timely basis	Multi Donor Trust Fund office	MDTF Office informs all Participating Organizations in writing of upcoming reporting deadlines and provides them with formal narrative and financial reporting guidelines and templates to ensure required information is provided in line with the reporting requirements and timelines. The MDTF Office reviews submissions from the Organizations for 'reasonableness' and takes action to follow-up with Organization's if discrepancies are identified and seeks the necessary corrections. MDTF also ensures that changes made by the Participating Organizations to previously reported financial expenditures are disclosed and recorded in sub-accounts financial	1	The MDTF Office takes all measures within its scope of accountability to support the submission of accurate financial statements on a timely basis.	Medium	2009, Q3
72	MDTF and project monitoring	420	work with donors to strengthen the role of the MDTF Office to monitor projects executed by its implementing partners and implement processes to evaluate the submissions made by the implementing agencies	Multi Donor Trust Fund office	The MDTF Office, in consultation with donors and the steering committee, have introduced quarterly financial and project implementation status reporting. The information is made available on the IRRFI/UNDG ITF public website to provide access to all stakeholders for monitoring purposes. The MDTF Office collects and disseminates project reviews, assessments and evaluations of UNDG ITF funded activities that are submitted by Participating Organizations	1	Project monitoring is outside current scope and role of UNDP as AA as outlined in the SAA (previously LOA/MOU. It is the responsibility of the respective UN agencies. However, Participating Organizations voluntarily submit to the MDTF Office quarterly financial and narrative updates on project status to strengthen UNDG ITF monitoring processes. UN Organizations also submit to the MDTF Office, project reviews, assessments and evaluations as available, which are shared with interested stakeholders including donors.	High	2009, Q3
73	HACT implementation support	430	Identify and assist country offices that are encountering difficulties in HACT implementation	DOCO	Close monitoring and support will be given to ensure that the 50 UNDP country offices who have asked for deferrals make progress towards implementation by then	1	HACT support is on-going. DOCO is providing responses to queries of inter-agency nature through consultations with the HACT Advisory Committee, while each agency addresses issues that are agency specific. A dedicated HACT support resource has been established by NEX/NIM Task Fund to provide time bound dedicated support for these offices	Medium	2009, Q3



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74	Common Service programme	435	implement the Common Service Programme.	DOCO	Common Services programme implemented in at least 75% of UNDP offices	3	The formal common services "programme" ended in 2006. UNDOCO under the auspices of the UNDG continues to provide support through the Common Services Advisor, the UNDG Task Teams under the COBO WG and the development of guidance an training for the country teams upon request.	Medium	Not applicable
75	Controls for std MOU for Common Services Agreement	438	in collaboration with the Development Operations Coordination Office (DOCO) implement controls to ensure that the standard memoranda of understanding are completed for all common service agreements, at country level	Admin Services Division	Standard templates for MOU for common services are promulgated and reinforced in relevant country office workshops. This will be reiterated at regular Task Team on Common Premises (TTCP)	1	Templates for MOU's for common services on the UNDG web site. Review and update of the MOU are done at the country office level where required	Medium	2009, Q3
76	Update of Common Services MOU	440	in conjunction with the Development Operations Coordination Office (DOCO) review all common service memoranda of understanding to ensure that they are updated and relevant, and in accordance with the recently promulgated standard	DOCO	Standard templates for MOU for common services are promulgated and reinforced in relevant country office workshops	1	Templates for MOU's for common services on the UNDG web site. Review and update of the MOU are done at the country office level where required.	Medium	2009, Q3
77	Roll out of Common Services management systems	443	expedite the roll out of the Common Services Management system	DOCO	Common Services Management system implemented in at least 75% of UNDP offices	1	This is rolled out, however it has been found that the system is cumbersome and few country offices use it. It should be noted that reporting is on common services implementation is not mandatory for country teams and this may also affect the use of the system. The UNDG COBO WG is exploring other options for monitoring and evaluation of common services rollout, including the development of a baseline M&E framework.	Medium	2009, Q3
78	Encourage use of Common Services experts	448	encourage country offices to make use of a common services expert to facilitate the overall implementation of common services in country offices.	DOCO	At least 75% of UNDP offices are using services of the Common Service experts in their regions	3	As above, the formal common services "programme" under which the regional experts were hired ended in 2006. At that time, a Common Services Advisor position was moved to HQ and a UNDOCO Common Services Advisor position was created. Support by the UNDG is ongoing through this role.	Medium	Not applicable

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79	System for monitoring MOSS compliance, self assessment and update of policies on website	454	(a) include the measurement of Minimum Operating Security Standards (MOSS) compliance of all sub-offices within countries; (b) measure the effects of the change in global security risk against the UN against its results and take steps to ensure that the accurate level of MOSS compliance is known and addressed accordingly; (c) evaluate the results of country self assessments independent of the country offices (by UNDSS or UNDP Regional Security Advisors); and (d) update the policies and procedures and load them on the website.	Security team	(a) System for MOSS compliance monitoring is rolled out. (b) Self assessment by CO institutionalized and (c) regularly reviewed at HQ. (d) Prescriptive content for Staff safety and security and MOSS being prepared and ready for formalization in the POPP	2	(a) UNDP/BOM/ST has developed a system to measure MOSS compliance in all offices and sub-offices through the MOSS self-assessment system (b) UNDP/BOM/ST has developed a system of Regional Security Advisors and Sub-Regional Security Advisors whose functions is to measure the effects of change in the security risk, and assist Country Offices/Regional Bureaux in ensuring MOSS compliance (c) Country self-assessments are evaluated by UNDP RSA/SRSAs. We have also refined the self-assessment instrument to be able to verify self-reporting (d) d. The policies and procedures have been finalized and awaiting final approval prior to uploading	Medium	2009, Q3
80	UNIFEM disputed accounts	461	UNIFEM in conjunction with UNDP resolve all disputed balances to ensure that balances are not misstated.	Accounts Division and UNIFEM	Balance in inactive inter-fund account cleared to zero.	2	Escalated to UNIFEM to Resources advisor - response expected by 9th Nov. Anticipated that UNIFEM will absorb the balance.	Medium	2009, Q2
81	Follow up of OAI QA assessment	480	address the outstanding organizational and structural matters identified in the internal audit quality assessment report	Office of Audit and Investigations	All key recommendations of QA assessment are addressed or alternatives explored in full consultation with AAC	1	Five of the six recommendations about organizational and structural matters have already been implemented. The only remaining item pertains to NIM audits and this is being addressed by the NIM Task Force. While OAI will continue to monitor the implementation of the remaining QA recommendation, for UNBOA reporting purposes,	High	2009, Q3
82	Follow up of OAI QA assessment	484	fully address, in conjunction with Office of Audit and Investigation, the outstanding recommendations made during the quality assessment of the Office of Audit and Investigations	Office of Audit and Investigations	All key recommendations of QA assessment are addressed or alternatives explored in full consultation with AAC	1	The internal QA review conducted by OAI in the first quarter of 2009 showed substantial progress in the implementation of the external QA recommendations. Also, considering OAI's quality assurance and improvement program, OAI's compliance with the IIA Standards will continuously be monitored. In view of the foregoing, this UNBOA recommendation #484 can be considered "closed".	High	2009, Q3