



25 April 2022

Annex 2

Recommendations outstanding for more than 18 months as of 31 December 2021

Report of the Office of Audit and Investigation Services on UNFPA internal audit and investigation activities in 2021

(DP/FPA/2022/6)

Agenda item 3: UNFPA – Internal audit and investigation

Executive Board of UNDP, UNFPA and UNOPS

Annual session 2022

6 to 10 June 2022

New York

Annex 2: Recommendations outstanding for more than 18 months as of 31 December 2021

There was an improvement in implementation progress for recommendations outstanding for more than 18 months since the issuance of the relevant audit reports.

Governance			
<u>Risk management</u>	<u>Business unit</u>	<u>Priority rating</u>	<u>Report issue year</u>
1 With support from the West and Central Africa Regional Office, the ERM Lead and the ERM Specialist, perform a more rigorous risk assessment, taking into consideration, inter alia, the assignment of appropriate risk ratings in accordance with the materiality and complexity of the assessed areas, and develop and document appropriate mitigation action plans to address identified significant risks.	Burkina Faso Country office	High	2020
<u>Support to and Oversight over country offices</u>			
2 Review, expand and consolidate, as needed, the corporate guidelines regarding the nature, scope and frequency of Regional Office and Headquarters management oversight over Country Office programmatic and operational performance and ensure that Regional Office organizational structure, staffing arrangements and financial resources are aligned to the choices made .	Arab States Regional Office	High	2016
Programme management			
<u>Supply chain management</u>			
3 With the support of the West and Central Africa Regional Office, continue to strengthen humanitarian resource mobilization capacity.	Burkina Faso Country office	High	2020
Operations management			
<u>Financial management</u>			
4 Raise the awareness of relevant staff on the need to correctly record financial transactions, and implement review and supervisory procedures to prevent the charging of expenses to erroneous account codes.	Division of Management Services	High	2020
<u>Fixed assets management</u>			
5 Raise the awareness of staff members and improve compliance by timely disposing of non-functional assets in accordance with the Policy and Procedures for Fixed Asset Management.	Burkina Faso Country office	Medium	2020

[a] One additional recommendation from 2016 was reassessed in 2021. It was subsequently closed, and a new recommendation issued in 2022 to reflect the change in the control environment.

[b] OASIS was informed that one of these recommendations had been implemented in 2021 but the final approval could not be reported as such due to an issue in the use of the team central application.