

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Directorate	Deliverables and implementation details	Comment from the auditor during last follow-up	Deadline
2020	Audit of 2019 financial statements	4/20338	<p><b>Recommendation 4</b> The SFAO recommends inventorizing the UPU stamp collection. In addition, to improve the physical protection of the collection, plans should be made to relocate collection B.</p>	Not specified	DL	<p><b>Follow-up of January 2023</b> Implementation of a 3-phase plan : - 1st phase: physical reorganisation of the UPU stamp collection and separation of collections A and B (2019-2021) - 2nd phase: electronic archiving and digitisation (2021-2024) - 3rd phase: inventory and valorisation of the universal stamp collection (2024-2027) For the physical conservation of Collection B, the International Bureau has contacted companies and institutions specializing in archiving to determine the cost of storing this collection (space, procedure and period). An analysis will then be conducted which would cover access control, storage infrastructure and natural risks in order to guarantee the security and durability of the physical collection.</p> <p>Proposed action plan [follow-up of August 2022]: Separation of collection A and B is actually still in progress. The target is to fully archive collection B by June 2023. Reason of the delay: Philately programme is facing an under-staff situation. However, the hiring of temporary 40% staff dedicated to the Collection follow-up will help to resume the work and complete phase 1.</p> <p>Still no financial means in the medium term to implement phase 2 and 3.</p> <p><b>Follow-up July 2023</b> Specific budget has been requested for 2024 to initiate some tasks of phase 2 and 3 as the 2023 situation of staff and budget do not allow to allocate any resources (internal or external) to it.</p> <p><b>Follow-up February 2024</b> The inventory, digitization and promotion of the UPU's philatelic collection will be shared with the WNS development project. This will generate significant economies of scale for the Union.</p> <p><b>Follow-up July 2024</b> Digitization and promotion of the philatelic collection. Solution shared with the WNS 2.0 project.</p> <p>Work began in April 2024 as follows: Stage 1: Database Creation + Initial Identification Dev. - Completed Stage 2: Full Identification Development + preparation Web App - Ongoing Stage 3: Advanced Identification Dev. + Mobile App (Indication only) - Scheduled</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b> L'implémentation de la recommandation était prévue en 3 phases : 1ère phase : réorganisation physique de la collection de timbres de l'UPU et séparation des collections A et B (2019-2021). 2e phase : archivage électronique et numérisation (2021-2024). 3e phase : inventaire et valorisation de la collection universelle de timbres (2024- 2027). Les phases 2 et 3 sont encore en cours en raison de limites de ressources.</p>	31-Dec-2027
2022	Audit of 2021 financial statements	2/21481	<p><b>Recommendation 2</b> The SFAO recommends that, initially, the UPU review the processes and responsibilities assigned to the directorates. Subsequently, the UPU must update the risk and control matrices so as to focus on the key risks and controls, reflect operational processes, and avoid redundancy.</p>	High	DACAB	<p><b>Follow-up of January 2023</b> Through a series of meetings, processes and responsibilities have been reviewed and risk and control matrices were updated accordingly.</p> <p><b>Follow-up of July 2023</b> In addition to the actions undertaken in 2022 to implement the recommendation, we are going to continue working on ways to refine the risk and control matrices. Actions are being taken to review and update the description and documentation of the International Bureau key processes. This will help update the risks associated to key processes as well as appropriate control measures and ensure that risk and control matrices reflect operational processes and are focused on those key risks and control measures.</p> <p><b>Follow-up of February 2024</b> An intern has been appointed to assist directorates in reviewing and updating key processes description/documentation. The risk and control matrices will be updated accordingly.</p> <p><b>Follow-up of July 2024</b> The template of risk matrices in use is the same as developed since the introduction of the ICS within the UPU, although they have been regularly improved with the implementation of auditors recommendations and suggestions throughout the years. We understand that the matrices being directorate-focused do not allow a better visibility of cross-cutting processes. Although a complete redesign of matrices may require some time, we are going to develop new risk matrices so as to have one matrix per cross-cutting process instead of having one matrix per directorate, and thus offering a clear overview of cross cutting processes, the risks associated thereto and controls measures being implemented.</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b> Le bureau international a effectué une revue des processus et matrices de risques et contrôles. L'UPU a notamment mis à jour les descriptions de contrôle, les preuves de contrôle et leur fréquence. These matrices are not based on cross-functional processes, but rather on the responsibilities of each directorate for several financial processes (in silos). Le Bureau international a démarré début 2024 une analyse transversale de certains processus afin d'établir des diagrammes de flux et d'ajuster les matrices de risques et contrôle. Les matrices de risques et contrôles telles qu'établies à mi-décembre 2022 ne remplissent pas encore les objectifs d'un SCI efficace et efficient. La documentation du contrôle interne par direction rend difficile la vue d'ensemble d'un processus opérationnel financier transversal. Même si le Bureau international a initié une analyse de processus, le CDF estime que cette analyse reste désagrégée par direction, ne couvre pas des processus transversaux et ne s'est pas non plus concentrée sur des processus à incidence financière.</p>	30-Nov-2022

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2022	Audit of 2021 financial statements	3/21481	<p><b>Recommendation 3</b> The SFAO recommends that the UPU ensure that each item identifier is sufficiently linked to the new version to allow for good traceability and to further formalize the development, test and implementation stages, as well as the phases to approve changes and the tests.</p>	high	DCTP	<p><b>Director General's comments</b> The UPU IB agrees with this recommendation. Technical governance will be transferred to the Postal Technology Centre management, which will be in charge of formalizing change management at the ERP level. (Scheduled date for implementation: December 2022, DCTP)</p> <p><b>Follow-up of January 2023</b> [DPTC Director - 2023-02] - Technical review of the Navision system - December 2022 - DPTC recommendations on the transfer of technical governance to ITSC - January 2023</p> <p><b>Follow-up of July 2023</b> [DPTC Director- 2023-07] Evaluating plan to upgrade to the Business Central. Subject to resource and budget availability</p> <p><b>Follow-up of February 2024</b> Project Charter for the upgrade of Navision (to Business Central) under preparation by DFI/DPTC to be submitted to ITSC for approval</p> <p><b>Follow-up of July 2024</b> [ITSC meeting minutes - 04/07/2024] Status of the project: ERP upgrade:</p> <p>- Plan 1) List of requirements: End of August 2024 2) Selection of technology provider: End of Sept. 2024 3) Upgrade of Navision (Finance functions): TBD with the provider 4) Implementation of HR priority functions: TBD with the provider</p> <p>- Detail The work on the collection of the requirements has started. The plan to select the technology provider by the end of September is on-track</p> <p>- List of changes to the plan [March 2024] Project completion will be estimated after the selection of the provider (planned for September 2024)</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b> The change management process is not supported by formal documentation: - Evidence to indicate which user developed the change and which user implemented it to production were not available - Tests are not systematically documented (e.g. test plan, test results) - Approvals to move to production are given verbally but not systematically documented</p>	31-Dec-2022

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2022	Audit of 2021 financial statements	4/21481	Recommendation 4 The SFAO recommends that the UPU increase password security by limiting the period of validity of passwords for the Active Directory to 90 days.	medium	DCTP	<p><b>Director General's comments</b> The UPU IB partially agrees with this recommendation. According to recommendations from the US National Institute of Standards and Technology, and UN security standards, enforcing regular password resets is no longer recommended. We will implement the best practices of password and user access management as applied to the other UPU IB IT systems. (Scheduled date for implementation: December 2022, DCTP)</p> <p><b>Follow-up of January 2023</b> [DPTC Director - 2023-02] Following the External Auditor technical audit (Nov 2022) - access is restricted to Windows (Active Director) users which are line with the IB IT policy</p> <p><b>Follow-up of July 2023</b> [DPTC Director - 2023-10] As already explained, the UPU will not implement this practice. The AI 23 depicted the rules for management of their secret authentications that all staff shall follow. The following document are provided as evidences: - IA 23 (available on the intranet: <a href="http://www.upu.ch/instructions_administratives/index.shtml#zone_reserve">http://www.upu.ch/instructions_administratives/index.shtml#zone_reserve</a>)</p> <p><b>Follow-up of February 2024</b> DACAB comment: DCTP has provided no comment. Based on their previous comment, DCTP is suggesting to close this recommendation as they have changed the status in smartcockpit to "Implementation to close"</p> <p><b>Follow-up of July 2024</b> Explanation why this recommendation has not been implemented: The NIST Special Publication 800-63B (Digital Identity Guidelines: Authentication and Lifecycle Management) from June 2017, updated in 2020, Section 5.1.1.2 clarifies that periodic password changes are no longer a recommended requirement unless there is evidence of compromise, aligning password security practices with current best practices for more effective and secure authentication management. UN recommendations follow the NIST recommendations. The ICT Security Policy, Chapter 4.1 (Password Management) stipulates: "Passwords should not be required to be changed arbitrarily on a regular basis (e.g., every 60 or 90 days). Password changes should be mandated only when there is evidence or reasonable suspicion of compromise or unauthorized access." Also, Microsoft follows the same recommendations and promote password-less authentication and MFA. Generally speaking, the accent is now given on the robustness of the passwords (size, complexity) and MFA. If a recommendation should be, it should go towards this direction and not request us to regularly change our passwords.</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b> A review of the policy against best practices (NIST) has been conducted. Notably, the recommendation concerning the expiration is no longer a part of the best practices.</p> <p>However, it was brought to our attention, through the interviews conducted, that the implementation of new policies, specifically Multi-Factor Authentication (MFA), has not been configured as per the recommended parameters.</p>	31-Dec-2022
2023	Audit of 2022 financial statements	5/22365	Recommendation No 5 The SFAO recommends that the UPU establish and formalize unambiguous rules for approval of expenses.	medium	DCTP	<p><b>Director General's comments</b> The UPU IB agrees with this recommendation. A review of the applicable internal rules will be conducted to address this issue. (Scheduled date for implementation: May 2024, DFI)</p> <p><b>Follow-up of February 2024</b> DFI comment: In progress. DFI has asked for this recommendation to be included in the Procurement Working Group. DACAB is also responsible for this recommendation.</p> <p><b>Follow-up of July 2024</b> The recommendation will be addressed by the Procurement Working Group</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b> La recommandation n'a pour le moment pas été traitée par le groupe de travail mais cela devrait se faire lors d'une prochaine réunion du Groupe de travail.</p>	May, 2024
2023	Audit of 2022 financial statements	8/22365	Recommendation No 8 The SFAO recommends that the UPU review and simplify the process for authorizing travel and reimbursement of expenses, and automate it, taking into account the cost-risk ratio.	medium	DCTP	<p><b>Director General's comments</b> Efforts will be made to simplify the process. Automation of travel management will be implemented, if budget permits. (Scheduled date for implementation: December 2024, DRH)</p> <p><b>Follow-up of February 2024</b> DRH have simplified the process. Formal approval is underway. The recommendation status will be completed, upon receipt the Director General's approval.</p> <p><b>Follow-up of July 2024</b> The simplification of the travel process is ongoing, pending approval.</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b> L'UPU considère que le processus a été simplifié. Il n'a toutefois pas encore été automatisé.</p>	December, 2024

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2023	Audit of procurement processes	1/23372	<p>Recommendation No 1</p> <p>The SFAO recommends that the UPU implement the planned centralized contract management tool and draw up a reliable and centralized inventory of contracts in force so as to establish its initial database.</p>	High	DFI	<p><b>Director General's comments</b></p> <p>The UPU IB agrees with this recommendation and supports the implementation of a centralized contract management system (and associated database), particularly as a means to consolidate, record and monitor the outcome of procurement processes, their associated contractual instruments, and any potential follow-up actions.</p> <p>In that regard, the Director General may further confirm that the development of such a system is virtually complete; a number of related training activities are still being prepared prior to its launch and use by the relevant International Bureau focal points.</p> <p>(Scheduled date for implementation: May 2024, DAJ)</p> <p><b>Follow-up of February 2024</b></p> <p>Centralized contract management system (officially entitled "Contract Life Cycle Management System") launched on 1 January 2024 - recommendation duly implemented (further communication actions ongoing).</p> <p><b>Follow-up of July 2024</b></p> <p>The associated communication actions have been duly implemented during the first semester of 2024. The system remains online and operational.</p> <p>(Evidence uploaded to the audit tracking system)</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b></p> <p>Mise en œuvre d'un outil de gestion centralisée des contrats : Le CDF a considéré le point comme régularisé dans son rapport d'audit sur les états financiers 2023</p> <p>Formation auprès du personnel : Le CDF a considéré le point comme régularisé dans son rapport d'audit sur les états financiers 2023</p> <p>Etablissement d'un recensement fiable et centralisé des contrats en vigueur afin de constituer son socle initial de données : - Le CDF s'est entretenu le 14 novembre 2024 avec M. Guilherme - La DAJ a enregistré plusieurs contrats. However, in the absence of analysis, the DAJ is unable to confirm that all contracts have been registered - Pour clôturer la recommandation, le CDF s'attend à ce que le Bureau international procède à une analyse succincte orientée sur les risques. This analysis could, for example, be based on the overheads paid over the course of a year, to ensure that the relevant contract is recorded in the system.</p>	31-May-2024
2023	Audit of procurement processes	2/23372	<p>Recommendation No. 2</p> <p>The SFAO recommends that the UPU establish an overview of its needs to avoid procurement redundancies, and put in place a procurement strategy, plan and priorities so as to achieve its strategic objectives and ensure efficiency.</p>	High	DRH	<p><b>Follow-up of July 2024</b></p> <p>On May 8, the Deputy Director General presented the comprehensive report of the Procurement Working Group (PWG) to the Director General. This report detailed the group's outputs, providing essential background information and concluding with observations and strategic recommendations from the PWG chair for the upcoming phase of the initiative. Below is a detailed summary of the next steps, along with an update subsequent to the May report:</p> <p><b>Action:</b> Proposing amendments to the Rules of the Financial Administration and the Procurement Policy for adoption by the DG, that is further to the approval received from the CA on the amendments to the Financial Regulations. <b>Owner:</b> DAJ <b>Updates July 2024:</b> To be implemented in the Next Phase</p> <p><b>Action:</b> Circulating the Contract Life Cycle Management System Memorandum to Directorates <b>Owner:</b> DAJ <b>Updates July 2024:</b> Completed, and System is in use.</p> <p><b>Action:</b> Circulating the Memorandum for Directorates to provide inputs to the Purchasing Plan Template <b>Owner:</b> DFI to collate responses and monitor the plan <b>Updates July 2024:</b> Completed</p> <p><b>Action:</b> Develop the process for the Software Development Procurement Process further to the approved flowchart <b>Owner:</b> PWG in coordination with the Governance and Internal Control Coordinator <b>Updates July 2024:</b> To be implemented in the Next Phase</p> <p><b>Action:</b> Develop an exhaustive procurement process and flowchart <b>Owner:</b> PWG in coordination with the Governance and Internal Control Coordinator <b>Updates July 2024:</b> To be implemented in the Next Phase</p> <p><b>Action:</b> Creation of the Procurement Function <b>Owner:</b> PWG in coordination with DFI and DHR <b>Updates July 2024:</b> To be implemented in the Next Phase</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b></p> <p>Le BI a développé un Purchasing Plan Template. Celui-ci a été envoyé à toutes les directions pour être rempli à la fin du mois de mai 2024. Il doit être rempli pour couvrir la seconde partie de l'année 2024 et servira dans le contexte du budget 2025.</p>	31-May-2024

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2023	Audit of procurement processes	3/23372	Recommendation No. 3 Based on the fundamentals of procurement processes (recommendations 1 and 2), the SFAO recommends that the UPU review and reformulate its procurement rules, including a policy and procedures that are flexible and robust enough to adapt to market changes and evolving needs.	medium	DAJ	<p><b>Director General's comments</b></p> <p>The UPU IB agrees with this recommendation and supports the view that UPU needs to regularly review and update its procurement-related rules and regulations with a view of bringing them in close connection with fast-changing economic realities, while at the same time improving the efficiency and integrity of procurement processes.</p> <p>In that context, the Council of Administration and the Director General, in their respective areas of competence, will be invited to re-examine and, as appropriate, redefine/update aspects such as financial thresholds, permissible exemption scenarios, facilitated use of contracts negotiated through centralized UN/UNDP/UNOPS procurement processes, potential use of "umbrella" agreements, and contractual duration limits.</p> <p>The Procurement Internal Working Group led by the Deputy Director General will review and reformulate the procurement rules.</p> <p>(Scheduled date for implementation: May 2024 )</p> <p><b>Follow-up of February 2024</b></p> <p>As of this date, the proposed amendments to the UPU Financial Regulations, Rules on Financial Administration and Procurement Policy are still on track for presentation to the International Bureau's Procurement Working Group and, subsequently, formal submission and potential adoption by the Council of Administration (for the Financial Regulations) and the Director General (for the Rules on Financial Administration and Procurement Policy).</p> <p><b>Follow-up of July 2024</b></p> <p>The proposed amendments to the UPU Financial Regulations have been adopted by the Council of Administration at its 2024.1 session. Work is now being conducted in what pertains to the amendments to the Rules on Financial Administration and Procurement Policy, which are subject to adoption by the Director General.</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b></p> <ul style="list-style-type: none"> <li>- Le CDF s'est entretenu le 14 novembre 2024 avec M. Guillaume</li> <li>- Le CDF comprend que le Bureau international procède à l'actualisation des Rules on Financial Administration et de la Procurement Policy, dont la mise à jour est prévue pour janvier 2025.</li> <li>- Pour clôturer la recommandation, le CDF analysera les documents une fois qu'ils seront approuvés.</li> </ul>	31-May-2024
2024	Audit of 2023 financial statements	1/23369	Recommendation 1 The SFAO recommends extracting the entries in the work journal on a monthly basis ("jobs log entries for restore"). If action is needed to resolve an incident, the SFAO recommends formalizing the resolution.	medium	DACAB	<p><b>Comment by the Director general</b></p> <p>The recommendation is accepted.</p> <p>The full implementation will be completed following the upgrade of the enterprise resource plan-ning (ERP Navision) platform.</p> <p>Planned implementation date: June 2026, DCTP/DFI</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b></p> <p>EY noted that the configuration is still the same. Jobs are monitored and error logs are kept in a ticketing tool. However, in case of successful run of the job, result logs are deleted after 60 days. EY recommends keeping track of all executions for the whole audit period.</p>	30-Jun-2026
2024	Audit of 2023 financial statements	2/23369	Recommendation 2 The SFAO recommends that the UPU automate the consolidation process, including the elimination of inter-segment transactions.	medium	DAJ	<p><b>Comment by the Director general</b></p> <p>The recommendation is accepted.</p> <p>During the implementation of Navision, more than 10 years ago, the IB had evaluated the possibility of automating the consolidation process. At the time, it was considered preferable to carry out the consolidation manually, given the few elimination entries. This opinion is reassessed periodically and the findings have remained the same. In the course of 2025, the UPU will carry out a major migration of the ERP Navision system. With this new version, automation will then be implemented, including the elimination of cross-sector transactions.</p> <p>Planned date of implementation: June 2026, DFI</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b></p> <p>Le CDF a noté que l'UPU attend le déploiement du nouvel ERP pour automatiser le travail de consolidation.</p>	30-Jun-2026
2024	Audit of 2023 financial statements	3/23369	Recommendation 3 The SFAO recommends that the UPU keep individual accounts as presented in the consolidated financial statements. In other words, this means adapting the "mapping" of accounts and headings from the financial statements to completely align the individual balance sheets, the consolidated file and the consolidated financial statements.	medium		<p><b>Comment by the Director general</b></p> <p>The recommendation is accepted</p> <p>As already indicated, the UPU will carry out a major migration of its ERP Navision system. During this exercise, standardized mapping of the accounts and sections of the financial statements be-tween the accounts will be put in place in order to optimize the consolidation process.</p> <p>Planned implementation date: June 2026, DFI</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b></p> <p>Le CDF a noté que l'UPU attend le déploiement du nouvel ERP pour revoir le « mapping » des comptes.</p>	30-Jun-2026
2024	Audit of 2023 financial statements	4/23369	Recommendation 4 The SFAO recommends that the UPU improve its process for preparing consolidated financial state-ments and its ICS to ensure that consolidated financial statements are prepared in line with the International Public Sector Accounting Standards (IPSAS) and without significant errors.	High		<p><b>Comment by the Director general</b></p> <p>The recommendation is accepted.</p> <p>The extreme complexity of implementing the new IPSAS 41 standard, as well as difficulties linked to the lack of human resources at the International Bureau, has placed significant pressure on the process for preparing the consolidated financial statements and the internal control system. More time, as well as the necessary new resources, will be dedicated to fully meeting the requirements for the preparation of the financial statements for the next financial year. Finally, it should be noted that the difficulties encountered in implementing IPSAS 41 have had no impact on the integrity of the financial data, but only on its presentation.</p> <p>Planned implementation date: December 2025, DFI</p>	<p><b>Etat de situation selon suivi effectué en décembre 2024 :</b></p> <p>Le CDF appréciera la qualité des états financiers 2024 en mai 2025. An external consultant will be asked to review the financial statements before they are sent to the SFAO.</p>	31-Dec-2025

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2024	Audit of 2023 financial statements	5/23369	Recommendation 5 The SFAO recommends that the DFI, in conjunction with the other IB directorates, keep complete, permanent records for each third-party fund and tied own fund. These records must include a de-scription of the funds, the economic nature of the transactions, the accounting classification of the fund in line with IPSAS, the project number associated with each fund, and any supporting docu-mentation concerning information and analyses carried out by the International Bureau. In the case of a transfer of funds, the donor's approval must be documented.	High		<b>Comment by the Director general</b> The recommendation is accepted. The IB will put in place a formal recording of all the contributions it receives (third-party funds or allocated own funds). This will allow access to appropriate documentation. The task will require time and resources because it needs to cover the entire organization, and all directorates. It will also be necessary to take into account the recommendations that could be included in the audit on voluntary funds. Planned implementation date: December 2026 DFI/Postal Operations Directorate (DOP)/Policy, Regulation and Markets Directorate (DPRM)/Development and Cooperation Directorate (DCDEV)/Administration and Cabinet Directorate (DACAB)	<b>Etat de situation selon suivi effectué en décembre 2024 :</b> Le CDF a noté que l'UPU prévoit d'implémenter la recommandation fin 2026. La vérification du CDF interviendra donc en mai 2027.	31-Dec-2026
2024	Audit of 2023 financial statements	6/23369	Recommendation 6 The SFAO recommends that the UPU regularly analyze the actual nature of the reserves for QSF evaluation and make the necessary adjustments.	Medium		<b>Comment by the Director general</b> The recommendation is accepted. The IB will undertake a comprehensive analysis of the valuation reserves for projects prior to 2014 so as to determine which are still necessary and which are no longer needed. This will then be presented to the QSF Board, which will decide on further action to be taken. Planned implementation date: December 2025, DFI, DOP	<b>Etat de situation selon suivi effectué en décembre 2024 :</b> Le CDF a noté que l'UPU prévoit d'implémenter la recommandation fin 2025. La vérification du CDF interviendra donc en mai 2026.	31-Dec-2025
2024	Audit of 2023 financial statements	7/23369	Recommendation 7 The SFAO recommends that the UPU periodically notify each member country of the balance avail-able to it.	High		<b>Comment by the Director general</b> The recommendation is accepted. The IB notifies member countries when transactions are carried out on available assets. From now on, it will also transmit, once a year, balances to member countries for which no transactions have taken place during the year. Planned implementation date: December 2025, DFI	<b>Etat de situation selon suivi effectué en décembre 2024 :</b> Le CDF a noté que l'UPU prévoit d'implémenter la recommandation fin 2024. La vérification du CDF interviendra donc en mai 2025.	31-Dec-2025
2024	Audit of 2023 financial statements	8/23369	Recommendation 8 The SFAO recommends that the UPU design and formalize controls on the recognition and classi-fication of revenue within the risk and control matrices.	High		<b>Comment by the Director general</b> The recommendation is accepted. In its internal control, the IB will introduce an additional control over the revenue classification in the financial statements, so that they appear in the correct line of the financial performance state-ment. In order to ensure that it is fully effective, it is important that recommendation 5 of this report be implemented. Planned implementation date: December 2026, DFI	<b>Etat de situation selon suivi effectué en décembre 2024 :</b> Le CDF a noté que l'UPU prévoit d'implémenter la recommandation fin 2026. La vérification du CDF interviendra donc en mai 2027.	31-Dec-2026
2025	Audit de la gouvernance des projets financés par des contributions volontaires	1/24805	Recommandation 1 Le CDF recommande à la Direction Générale de mettre en place un cadre de gouvernance appro-prié, applicable à l'ensemble de l'organisation pour gérer les programmes et projets financés par les contributions volontaires et de compléter et d'actualiser les règles les régissant.	high		<b>Comment by the Director general</b> Cette recommandation est acceptée. Le Bureau international (BI) mettra en place un cadre com-mun de gouvernance de projet, qui sera approuvé et déployé selon les actions suivantes :  – Mise en œuvre de la recommandation no 5 du rapport du Vérificateur extérieur sur les états financiers de l'Union pour 2023 (rapport 23369 du Contrôle fédéral des finances) – Mise en œuvre estimée en décembre 2026, DFI/DOP/DPRM/DCDEV/DACAB.  – Définition du terme « projet » et communication de cette définition à toutes les Directions du Bureau international – Mise en œuvre estimée en décembre 2025, DAJ avec les Directions concer-nées.  – Détermination des informations de reporting fournies sous forme de tableau de bord selon les besoins et les attentes de la Direction générale – Mise en œuvre estimée en juin 2025, DACAB.  – Mise à jour du Règlement financier, en particulier de l'annexe 2 (sur les «règles, procédures et arrangements financiers concernant les contributions volontaires affectées et les fonds d'affecta-tion spéciale») afin d'y inclure et/ou de préciser des dispositions relatives, entre autres, aux contri-butions volontaires non affectées et aux contributions volontaires servant à financer le personnel mis à disposition par le contributeur, à la gestion des fonds restants après clôture ou annulation de projets, etc., ou d'améliorer les dispositions y relatives existantes – Mise en œuvre estimée en dé-cembre 2025, DAJ.  – Documentation de critères uniformes et harmonisés d'acceptation des projets et élaboration d'un processus de validation des projets essentiels impliquant la Direction générale – Mise en œuvre estimée en décembre 2025, DAJ avec les Directions concernées, DACAB.		31-Dec-2025

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Directorate	Deliverables and implementation details	Comment from the auditor during last follow-up	Deadline
2025	Audit de la gouvernance des projets financés par des contributions volontaires	2/24805	<p>Recommandation 2</p> <p>Le CDF recommande à la Direction générale de prendre des mesures concrètes pour établir et valider un cadre de travail clairement défini et obligatoire avec les directions opérationnelles et avec les contributeurs volontaires. Ceci afin de favoriser l'efficacité, l'efficience et la rentabilité dans le domaine de la gestion des contributions volontaires et des projets y relatifs.</p>	high		<p><b>Comment by the Director general</b></p> <p>Cette recommandation est acceptée. Le Bureau international la mettra en œuvre de la façon suivante :</p> <ul style="list-style-type: none"> <li>– Standardisation de l'outil de gestion de projet utilisé par le Bureau international – Mise en œuvre prévue en décembre 2025, Comité directeur du pilotage informatique, Comité directeur, DCDEV.</li> <li>– Meilleure définition et/ou application des paramètres des frais d'appui pour les projets – Mise en œuvre prévue en décembre 2025, DACAB/DAJ.</li> <li>– Proposition d'un canevas de reporting standardisé pour les contributeurs – Mise en œuvre prévue en 2025, DACAB.</li> </ul>		31-Dec-2025
<b>Total</b>				19				