

### List of the various partners and governance areas of the UPU

Over the past few years, successive audits have confirmed the UPU's best-in-class status on a variety of governance issues.

<i>Governance area</i>	<i>Implemented</i>	<i>Audited</i>	<i>Year of implementation</i>	<i>Partner</i>
IPSAS	Yes	Yes	2011	Swiss Federal Audit Office
Internal audit	Yes	Yes	2012	Ernst & Young SA – 2012 to 2017 BDO SA – 2018 to 2023
Internal control system (ICS)	Yes	Yes	2013	Swiss Federal Audit Office
Ethics Office	Yes	No	2015	ITU/BDO – 2015 to 2017 PricewaterhouseCoopers AG – 2018 to 2020 PricewaterhouseCoopers AG – 2021 to 2024
Financial disclosure	Yes	Yes	2012	Hudson-Ethics Consulting PricewaterhouseCoopers AG – 2018 to 2021 BDO S.A. – 2022 to 2025
Procurement	Yes	Yes	2016	N/A

The governance mechanism comprises 6 elements:

- UN Joint Inspection Unit (JIU)
- Swiss Federal Audit Office
- Internal audit service (BDO SA)
- Internal Audit committee
- Internal control system
- UPU Council of Administration (CA)

Recommendations from oversight functions are implemented, monitored and disclosed online.

<i>Origin of recommendations</i>	<i>Implemented</i>	<i>Follow-up</i>	<i>Disclosure</i>	<i>Comments</i>
UN Joint Inspection Unit (JIU)	Yes	Yes	Yes	All reports are subject to follow-up, are made available to the CA and disclosed online
Swiss Federal Audit Office	Yes	Yes	Yes	All reports are subject to follow-up, are made available to the CA and disclosed online
Internal audit service (BDO SA)	Yes	Yes	yes	All reports are subject to follow-up and are available for consultation. The annual activity report is made available to the CA and disclosed online