

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Other comments from the auditor (to provide a better understanding of the recommendation)	Directorate	Deliverables and implementation details	Deadline
2021	Achievement of the strategic objectives	06.2021/1	Recommendation 1 We recommend you when defining Top KPIs to include them into the business plan, so that they can be further tracked in the corresponding strategy implementation reports.	Low	Finding The 15 SMART KPIs are defined in the IWPS but the Istanbul business plan does not resume all of them. Risks The tracking of some of the 15 SMART KPIs is not possible.	DPRM	Follow-up of January 2023 There is little that can be done to modify the existing business plan to include SMART KPIs. We will keep this in mind for the Dubai Strategy - to include SMART KPIs to the extent possible. Follow-up of July 2023 In progress. KPIs will be redefined for the Dubai cycle, for now the KPIs remain as is and we try to highlight the most important 'synthetic KPIs' as we can.	2025 at the Dubai strategy period
2022	Separation from services	04.2022/1	Recommendation 1 In trainings, employees should gain better awareness of the importance of individual process steps, i.e. about the process responsibilities. Furthermore, it is important that they are aware of the independence in interviews. Employees as well as supervisors, the HR and the director should know about the rules and regulations. Additionally, they should be trained on process responsibilities due to the importance of ensuring that the process leader legally obtains and receives the information.	medium	Finding Bad exchange of information and insufficient documentation did occur. We observed that the persons involved in the process were not completely aware of the risks connected to a separation from services in terms of legal consequences. They were not properly instructed on how to proceed in such a case in terms of internal communication and documentation. Risks The lack of knowledge prevents early involvement of legal and as well can result to procedural errors in the separation of services process.	DRH	Management Comment The Management agrees with this recommendation. DRH will include this in 2023's training plan. Deadline: December 2023 Follow-up of January 2023 DRH will include this in 2023's training plan (available by April 2023) Continuous exchange with Directorates/DRH and DAJ on applicable rules and regulations. Follow-up of July 2023 DAJ will train DRH on legal implications of actions by the end of the year. Continuous exchange with Directorates/DRH and DAJ on applicable rules and regulations. DAJ is also involved in all new cases since the first exchange with staff members.	12/1/2023
2022	Separation from services	04.2022/2	Recommendation 2 We advise to keep the employee files up to date. We also recommend to keep record of interviews, hearings or other discussions and document decisions and process steps to avoid a lack of information that could be used against the UPU. It is also important to build and cultivate relationships between employees and supervisors, directors, and HR. As well should the DAJ be involved at the moment where a risk of a legal dispute connected to a separation of service is identified.	medium	Finding Inadequate information flow and exchange did occur. This was noted at the beginning of the process, when neither HR nor DAJ were not properly involved in the separation of services and therefore not all regulations were adhered. Also, HR did not hold detailed employee files. Based on our interviews, it also emerged that not all information reached the DAJ at the time when the disputed started and therefore, UPU was not able to adequately defend itself in court. Further observations on our part are for one, unawareness of such cases' importance when handling them. Risks Due to violation of regulation, claims from employees may occur. Further, the lack of proper documentation can lead to a higher probability that settlement payments have to be made or that court judgements occur.	DRH	Management Comment The Management agrees with this recommendation. It may be noted that, for the most recent misconduct case (2022), a more comprehensive effort to involve the concerned International Bureau units (notably DAJ, DRH and Executive Management) and integrate their actions had already been undertaken. For instance, letters to the attention of the staff member were reviewed by the DAJ before being sent to the recipient. In any case, the Management will make additional efforts in order to improve record-keeping processes, ensure timely information exchanges between the concerned units, and increase staff awareness of existing rules. DRH will keep all records including the court decisions in the employee files. Implementation: DRH,DAJ, Deadline June 2023 Follow-up of January 2023 TO DO: Action Plan (by HR Director & DRH/APAS on record keeping) DEADLINE 15/6/23. To establish a flowchart on record keeping (archive or active file). Follow-up of July 2023 Flowchart on record keeping exists	6/1/2023

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Other comments from the auditor (to provide a better understanding of the recommendation)	Directorate	Deliverables and implementation details	Deadline
2022	Separation from services	04.2022/3	Recommendation 3 We recommend that staff regulation 110.4 be reconsidered and, if necessary, adjusted, because it did not allow complete information to be passed on to staff.	medium	<p>Finding Two parties did not have the same amount of information, it led that the employee went to court. Staff regulation (110.4) did not allow complete information to be passed on to staff.</p> <p>Risks The current regulations may offer a large area of attack in the event of a separation of service.</p>	DRH	<p>Management Comment The Management considers this recommendation already implemented. It may be noted that "confidential" in the staff rule 110.4.3 means that those recommendations made by the Disciplinary Committee to DG must not be disclosed to external parties. Nevertheless, in the case of a dispute such reports and recommendations may be shared in full with the staff member concerned, particularly in the light of the prevailing jurisprudence of administrative tribunals whereby a staff member must, as a general rule, have access to all the evidence on which the competent authority bases its decision concerning her or him. In effect, in the last two cases presented before the Disciplinary Committee, reports were shared with the staff member under review. More specifically, the fact-finding investigation report is shared at the time of his/her invitation to the Disciplinary Committee hearing (AI. 26, § 23). Moreover, the disciplinary report and all annexes are normally shared with the staff member concerned at the time of separation. The staff member also has the possibility to ask for all information that he/she may be missing.</p> <p>Follow-up of January 2023 TO DO: Action Plan (by HR Director & DRH/APAS on record keeping) DEADLINE 15/6/23. To establish a flowchart on record keeping (archive or active file) re. SR 110.4.</p> <p>Follow-up of July 2023 A flowchart on record keeping (archive or active file) was created for all DRH staff to refer to.</p>	End of 2023
2022	Recruitment Process	03.2022/6	Recommendation 6 We recommend to implement an appropriate system/tool or feature in the e-recruitment system which automatically checks the submitted applications for the screening, the long- and shortlisting and as a result supports and accelerates the process and does reduce manual working steps and resources. When evaluating the system/tool, it should also be ensured that no changes can be made to the application documents by the candidates after the application has been submitted, so that screening, the long- and shortlisting can already begin during the publication of the vacancy. This is not the case today.	medium	<p>Finding The number of days between the application deadline and the evaluation of CV's / application documents may indicate a high manual effort to create the list or capacity bottlenecks in DRH. The same may be the case when the APC performs the review of the submitted CV's and application documents.</p> <p>Risks The process may be delayed as a result of manually work and has corresponding effects on the recruitment process as well as on the other work of the involved persons.</p>	DRH	<p>Management Comment The Management agrees with this recommendation. This is part of the digitalization of HR tools which is underway with the collaboration of the DCTP. Implementation: DRH, December 2023</p> <p>Follow-up of July 2023 This recommendation is underway. Inspira, the learning platform is already implemented.</p>	12/1/2023
2022	Recruitment Process	03.2022/7	Recommendation 7 We recommend to consider a shortening of that suitable measures for a shortening be examined and implemented.	medium	<p>Finding The number of days since application deadline until written test seems rather long for a potential candidate.</p> <p>Risks There is an inherent risk that high potential applicants will accept or check during this phase another position in the meantime or lose interests in the vacancy at this stage. In general, a long recruitment process can also have a negative impact on UPU's reputation in this regard (in rather rare cases it has a positive impact).</p>	DRH	<p>Management Comment The Management agrees with this recommendation. This is possible with a proper planning and organization from DRH and other participants to the CNP: - Members identified and meetings planned in advance. - Matrix is done and ready maximum 2-3 days after the closure and 1st CNP organized for the following week. Process workflow will be reviewed accordingly. Implementation: DRH, December 2023</p> <p>Follow-up of July 2023 The implementation is underway.</p>	12/1/2023

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Other comments from the auditor (to provide a better understanding of the recommendation)	Directorate	Deliverables and implementation details	Deadline
2022	Recruitment Process	03.2022/9	<p>Recommendation 9 Without assessing or qualifying the existing personnel planning, we recommend to start filling vacancies and succession planning in good time and with foresight (also as part of regular performance reviews of the employees). This in particular with regard to internal, potential successors, where high potential is seen in the context of career opportunities, in the event of changes in the requirement profile for existing or new positions or in the event of upcoming termination of employment contracts.</p> <p>Within strategic personnel planning and development, and ultimately resulting in personnel recruitment, it can be effective to pay particular attention to and take into account the performance assessment of internal employees with high potential. Under certain circumstances, this can be achieved by introducing suitable training, management programs and tests. We recommend to review this and to be introduced where appropriate.</p>	medium	<p>Finding From the interviews held with DRH, we conclude that in the past there were fewer internal career opportunities for the employees. However, the staff organization is requesting to give internal candidates more opportunities within their career. This includes providing employees with opportunities for training in existing or new areas to increase their skills. So far, this has not been done in the last few years for various reasons.</p> <p>Risks There is an inherent risk that motivated and qualified internal employees with high potential do not see career opportunities and leave UPU.</p>	DRH	<p>Management Comment The Management agrees with this recommendation. A proper succession planning is part of the now-under construction IB's HR Strategy. Implementation: DRH, December 2023</p> <p>Follow-up of July 2023 The implementation is underway.</p>	12/1/2023
2022	Project Management Website	06.2022/1	<p>Recommendation 1 We do recommend to assign project executives with adequate knowhow and experience in relation to the complexity and challenges realizing the specific challenges.</p> <p>If there are no internal resources available, we do recommend engaging with external specialist. In any case, we do recommend not to solely rely on project management resources from the involved vendors or service partners.</p>	medium	<p>Finding UPU did not deploy any project management specialist with adequate knowhow and experience leading a complex and costly project. The project relied predominantly on the skills of the external solution providers. Additionally, even though the project was very much dependent on technology, the involvement of IT specialists was not adequate. The fact that the IT Department has an established project management practice would have called for a more significant contribution from IT.</p> <p>Risks The lack of knowledge and skills can lead to mismanagement, and finally to not being able to meet the project objectives.</p>	DACAB / DCTP	<p>Management Comment The International Bureau agrees with the auditor's finding and risk assessment. Leadership of the project was assigned to a junior staff member lacking proper project management training and experience. It was assumed at the time of procurement that the supplier would lead the management of the project, identifying the appropriate moments when support from the internal IT team was required. Management at that time decided to keep the internal IT team's involvement to a minimum in order to reduce costs of internal billing for IT services related to the project.</p> <p>Going forward, the International Bureau recognizes the critical need to involve internal IT partners to the maximum from the outset of the project's relaunch, also relying on the internal IT team's project management framework & know-how. Since the beginning of 2022, both the DACAB and DCTP teams have been working closely to close the current project and determine the way forward for the website.</p> <p>On a broader perspective, the IB agrees with the Internal auditor that the overall management of main project should not solely rely on providers or vendors. If the internal resources are not sufficient to ensure a sound project management for specific project, and if financial resources are available, an external support could be envisaged as recommended by the IA.</p> <p>Implementation: DACAB COMM / DCTP, Deadline : December 2023</p> <p>Follow-up of July 2023 Discussions are currently being held between DACAB and DPTC on the next project and the possibility of hiring an external consultant for project management has been discussed, but planning has yet to commence.</p>	12/31/2023

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Other comments from the auditor (to provide a better understanding of the recommendation)	Directorate	Deliverables and implementation details	Deadline
2022	Project Management Website	06.2022/2	Recommendation 2 We do recommend implementing a project management framework with adequate guidelines and procedures. Project management staff should be trained and adherence to the respective rules and regulations should be enforced.	medium	Finding There is currently no project management framework established within UPU. There are no guidelines available initializing and executing a project. We do recognize the IT Department is using a project management tool supporting their project execution. Nevertheless, using a tool in IT only (with special adaptations for IT projects) without a generally agreed project management framework within UPU (e.g. project management policy, standardized governance roles) is suboptimal at best. Risks The lack of an established project management framework can lead to mismanagement, and finally to not being able to meet the project objectives.	DCTP	Management Comment The IB agrees with the proposed recommendation. Project management should be reinforced through both an IB wide common framework and capacity building. As far as the IT department (DCTP) is concerned, it is not only using a tool (a Project Management Portfolio-PPM), it has also deployed a methodology, managed and controlled by a Project Management Office (PMO) function. We propose to accelerate the generalization of the PMO and PPM across the International Bureau. Implementation: DCTP, deadline: December 2024	12/31/2024
2022	Project Management Website	06.2022/3	Recommendation 3 We do recommend amending the project management framework with the guidelines for project governance structures and bodies as well as controlling functions. Respective functions should be installed both on a project-by-project basis as well as managing the execution of the strategic plan (e.g. project portfolio management and controlling).	medium	Finding There are no project governance structures and controlling functions in place (e.g. requirement to establish a project steering committee, project owner responsibilities, project controlling, project risk management and controlling guidelines). Project governance bodies (e.g. project steering committees, executive management) do not have verified information in the area of project controlling and project risk controlling to perform their function adequately. Risks Without adequate project oversight the alignment of the project portfolio with the UPU strategic planning is severely compromised.	DCTP	Management Comment The IB agrees with the recommendation, which as the previous recommendation, underline the need for a common approach to project management and controlling. An internal process will be put in place to study how this could be implemented from a resources and structure point of view. As far as IT project are concerned, a governance structure is in place, with the IT Steering Committee (ITSC). This structure can be revised and adapted for the governance of all projects across the International Bureau. Implementation: DPTC, deadline: December 2024	12/31/2024
2022	Project Management Website	06.2022/4	Recommendation 4 We recommend halting the project and to perform an assessment identifying the future technical and organizational setup to meet the originally defined objectives. Additionally, the current setup should be challenged whether the capabilities to publish web content and functionalities is addressing current and estimated future requirements. Once there is viable concept available going forward, a new project with all lessons should be initiated.	high	Finding At the time of the audit, the project was not finished yet. Although there is a significant under-achievement compared to the original objectives and the risk of not having a technical setup deemed adequate for a successful long-term operation, no re-assessment of the situation is planned yet. We reckon that not lift the current state of the UPU websites up to current industry standards and improve the overall technical integration of web services is not an option. Therefore, halting the project and perform a re-launch seems to be the only viable option. Risks Without immediate action, there is a risk that project achievements can't be salvaged, and the project objectives might not be met going forward.	DACAB / DCTP	Management Comment The International Bureau fully agrees with this finding and risk assessment. DACAB and DCTP have already launched the process of reviewing the current project status in order to support negotiations with the supplier and close the current project. In parallel, the two directorates are engaging in close dialogue about a potential relaunch of the project once the current one is closed and cleared. It was agreed among the team that any relaunch should engage a transversal team, ensuring the organization's needs are fully met. Project definition will also be reviewed, to clarify and better separate the different components of a "UPU Web Site": -communication tool -information system used as a foundation for the communication tool -portal to UPU online resources -collaborative workspaces Implementation: DACAB COMM /DCTP, deadline: December 2023 Follow-up of July 2023 Discussions are currently being held between DACAB and DPTC on the next project and the possibility of hiring an external consultant for project management has been discussed, but planning has yet to commence.	12/31/2023
Total								11