

Year of issuance	Report title	Recommendation reference as noted by the auditor	Recommendation	Priority	Other comments from the auditor (to provide a better understanding of the recommendation)	Directorate/organization	Deliverables and implementation details	Deadline
2020	Management of the Business Continuity in relation to COVID19	06.2020/1	RECOMMENDATION 1 As home office is still practiced, we recommend to evaluate whether a defined attendance time is needed and evaluate whether it would make sense, with reference to the Swiss law, to have the working hours written down by the employees and controlled by superiors.	Low	Finding Predefined working hours exist for working in the office. On the other hand no core period, when employees have to be online is defined for working remotely at home. Furthermore the working time is not traced, as badging at home is not possible. Risks Some employees may not work or work more than legally allowed. Supervision seems to be more difficult. No traceability of the hours worked and consequently problems with the control authorities. Problems in case of accident or departure of an employee.	DRH	Core times are defined in internal memorandum no. 13/2022.	12/31/2021.
2020	Management of the Business Continuity in relation to COVID19	06.2020/4	RECOMMENDATION 4 We recommend you to find a solution in regard of saving documents locally on the private desktops.	medium	Finding Due to the cloud solution, employees have, in some cases, to save documents on their private laptop. Risks Firstly, documents can be lost. Moreover, the documents are stored on the private computer and therefore unauthorized people may access the data.	DCTP	[OPS Coord. - 03.22] Technical solution is currently under implementation. Covered in the new version of the IA23. Proposed action plan: '[OPS Coord. - 03.22] Implementation to be completed in July 2022. [OPS Coord. - 05.22] Completed. Remote access to local (IB located) computer of all users is performed through a secure connection channel. There is no need to copy working data on private computers. Revised IA23 covers this topic.	New deadline proposed: July 2022.
2020	Cyber Security	03.2020/5	RECOMMENDATION 5 We recommend, updating and supplementing the document with the necessary contact points.	Low	Finding The document Administrative Instruction (PER) No. 23/Rev 4 from May 2009 does not completely reflect the current situation. Especially there are still no information regarding contact points. Risks Employees do not know what, how and where to turn with problems or detected external attacks. This can be a problem in a situation where a company is attacked because there is no coordination.	DCTP	[OPS Coord. - 03.22] Completed at DCTP level. Proposed action plan: '[OPS Coord. - 03.22] Submit the modifications to DRH and DAJ. [InfoSec Team - 05.22] Submitted to DRH on 09.03.2022 still waiting for feedback. [DCTP Director -05.22] ITAC meeting agenda item. [DCTP Director - 08.22] The document (Administrative Instruction No. 23/Rev 4) is still pending feedback from DRH.	[DCTP Director - 08.22] Deadline to be requested to DRH since DCTP has already submitted modifications to DRH.

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2020	Management of the Business Continuity in relation to COVID19	06.2020/3	RECOMMENDATION 3 We recommend you to give clear instructions and information concerning the mentioned points as: - data security - liability of the employees	medium	Finding No information in the administrative instruction regarding further important subjects. Risks Unauthorized person can access restricted documents. Employees are not willing to pay for the damage caused. Absence of employees due to physical complaints due to a non-ergonomic workplace at home.	DCTP	[OPS Coord. - 03.22] Completed at DCTP level. Proposed action plan: [OPS Coord. - 03.22] Submit the modifications to DRH and DAJ. [InfoSec Team - 05.22] Submitted to DRH on 09.03.2022 still waiting for feedback. [DCTP Director -05.22] ITAC meeting agenda item. [DCTP Director - 08.22] The document (Administrative Instruction No. 23/Rev 4) is still pending feedback from DRH.	[DCTP Director - 08.22] Deadline to be requested to DRH since DCTP has already submitted modifications to DRH.
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	Management Comment In accordance with the resolutions through which both the strategy and the business plan were adopted, the latter was aimed at constituting the main basis for monitoring and evaluating the implementation of the IWPS, rather than any other source. In this sense, although a list of "Top 15 SMART KPIs" was included in an annex of the IWPS for subsequent monitoring throughout the cycle, the same section of the document also explained that these KPIs were subject to improvements to reflect goals and activities, with the addition of other KPIs "where UPU bodies anticipate a need to measure specific elements of the agreed IWPS programmes". These Top 15 KPIs were not linked to specific goals, programmes and work proposals; nor did they include any specific values and time-bound targets. Therefore, they did not necessarily meet the SMART criteria, nor were they an accurate summary of the objectives of the IWPS. As a result, the Istanbul Business Plan, which defines over 100 work proposals and their related KPIs, constituted a much more precise and comprehensive basis for assessing the achievement of the strategic objectives of the cycle, all the more so because it was supported by very detailed strategy implementation reports in which the KPIs to achieve were tracked and explanations were provided for any performance below target, including details on evidence of controls as well on any changes made to the KPIs associated with each work proposal since 2017. Moreover, the Istanbul Business Plan and the strategy implementation reports reflected the addition of KPIs by UPU bodies when they anticipated the need to measure specific elements of the agreed IWPS programmes. The business plan of the new cycle does not include a fixed and reduced list of Top 15 KPIs, so any issues in establishing a read thread between such a list and the business plan is unlikely to materialize in the coming years. In any event, in future, Management will ensure that information is provided on any modifications made to indicators contained in the strategy and business plan during the Abidjan cycle.	(blank)
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