

Full list of recommendations reported as open in April 2022

Directorate/organ	Year of issuance	Topic	Recom. N° (GR-MIS ref)	Recommendation	Other comments from the auditor	Report	Issuer	Deliverables and implementation details (defined in April 2022)	Deadline (defined in April 2022)	Final status in April 2022
DCTP	2013	IT audit	22	I invite the UPU to take the necessary steps for all the organization's requests – i.e. from all directorates, and internal and external clients – to be submitted through the EasyVista system. This tool should be used without exception. I note that DL.PIM and the Navision application manager intend to formalize the annual or six-monthly review of users' access rights. I feel that a similar procedure should be introduced for all the organization's applications.	There is a formal procedure for assigning and withdrawing access rights to the organization's IT system, including the Navision accounting system. Access requests should be managed through the EasyVista solution, as the sole point of entry. Investigations showed that the procedure is not yet fully centralized and enforced. For example, a number of individuals continue to send their requests via e-mail rather than submitting them via the IT tool.	IT audit	External audit	[Sept. 21] Work is in progress. The ITSM is functional now for TC members. CMS – development to end by end 2021. Deployment and integration with common ITSM tool – Q1 2022 Migration of IDIL IB tool to new ITSM tool – Target Q2 2022 (had to extend the deadline because of the working required to have a stable production of the tool for TC users) Proposed action plan: [PMO - 03.22] Development work starts from April'22 and finishes by the end of August'22 - Testing and deployment: September / October '22	[Sept. 21] New deadline: Q2.2022	In progress
DCTP	2016	IT audit	405	Provide an overall Enterprise Architecture document regarding the entire IT infrastructure (internal and external)	Enterprise architecture needs to be established.	IT Strategy	Internal audit	In progress. Responsable people: OPS Coord. + DCTP Director. Proposed action plan: [DCTP Director - 03.22] - IB IT strategy 2022-2025 document is prepared and approved by ITAC (12/2021) - Subsequent meetings of ITAC to approve prioritization and implementation of the projects in conformity with the IB IT Strategy (2022)	10/31/2021	In progress
CA	2007	Knowledge Management in the UN system	427	Recommendation 3 : The General Assembly and the respective governing bodies of the United Nations system organizations should make the necessary provisions for the establishment of dedicated knowledge management units within each organization. The knowledge management units should be provided with the necessary financial and human resources, according to the dimension and specific needs of each organization.		JIU/REPORT/2007/6 KNOWLEDGE MANAGEMENT IN THE UNITED NATIONS SYSTEM	JIU	UPU's knowledge management is adapted to its budget capacity. The Internal Audit Committee proposed that this recommendation could be considered as completed as UPU has limited resources. However, if member countries want to implement it as proposed by the JIU, additional budget is needed.	12/31/2019	In progress
CA	2009	Selection and conditions of service of Executive Heads in the UN	452	Recommendation 1 : The legislative bodies of the United Nations, specialized agencies and IAEA, which have not yet done so, should conduct hearings/meetings with candidates running for the post of executive head, in order to enhance transparency and credibility of the selection process and to make the process more inclusive of all Member States.		JIU/REPORT/2009/8 SELECTION AND CONDITIONS OF SERVICE OF EXECUTIVE HEADS IN THE UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	The Internal Audit Committee reviewed this recommendation and proposed to CA to accept and implement this recommendation by CA plenary.	12/31/2019	In progress
CA	2010	Administration of Trust funds	473	Recommendation 7 : The legislative bodies of the United Nations system organizations should review the harmonized cost recovery policies and principles for trust funds and activities financed by other extrabudgetary resources, once they have been agreed within the CEB, with a view to updating the cost recovery policies of their organizations accordingly.		JIU/REPORT/2010/7 POLICIES AND PROCEDURES FOR THE ADMINISTRATION OF TRUST FUNDS IN THE UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	The Internal Audit Committee proposed that this recommendation could be considered as implemented as UPU already has a policy on cost recovery. The cost recovery policy is in place (CA 1/2016.1 Resolution).	12/31/2019	In progress
CA	2011	Business continuity	499	Recommendation 7 : Legislative bodies of the United Nations organizations should, on the basis of the executive heads' budget proposals, provide the necessary financial and human resources for the implementation, continuous monitoring, maintenance and updating of the approved business continuity plans developed on the basis of the organization's BC policy/strategy.		JIU/REPORT/2011/6 BUSINESS CONTINUITY IN THE UNITED NATIONS SYSTEM	JIU	The Internal Audit Committee proposed that this recommendation could be closed and be replaced with the new recommendations issued in the recent BCP JIU report (JIU/REP/2021/6 Business continuity management in United Nations system organizations).	12/31/2019	In progress
CA	2017	Donor-led assessments of UN system organizations	575	Recommendation 1 : The legislative/governing bodies of the United Nations system organizations should encourage better access to, dissemination of and exchange of information concerning donor assessments among the Member States and should, in this context, call upon the executive heads to make such assessments publicly available by uploading them in an online global repository to be established by the Secretary-General of the United Nations for that purpose not later than 2018.		JIU/REPORT/2017/2 DONOR-LED ASSESSMENTS OF THE UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	The Internal Audit Committee proposed that this recommendation could be rejected. Assessments are done at a project level and not at an institutional level. There could also exist confidentiality concerns (particularly if the donors are from the private sector) in sharing such project level assessments with third parties. May not be appropriate to implement such a recommendation.	12/31/2019	Under consideration

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DG/DDG	2017	Donor-led assessments of UN system organizations	580	Recommendation 6 : The executive heads of the United Nations system organizations and the Secretary-General, in the context of the United Nations System Chief Executives Board for Coordination, should develop a common position for initiating a high-level dialogue with donors to determine shared priorities and define a multi-stakeholder assessment platform with a robust framework and methodology to capture a collective reflection of an agency's performance and reduce the need for additional bilateral assessments.		JIU/REPORT/2017/2 DONOR-LED ASSESSMENTS OF THE UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	This recommendation appears to be more at the CEB level around political messaging and interactions with donors at UN system level.	12/31/2019	In progress
CA	2017	Review of air travel policies in the UN system	581	Recommendation 1 : The legislative bodies of the United Nations system organizations should request their executive heads, who have yet to do so, to establish by 2019 a consistent percentage cost threshold below which the most direct route may be selected in lieu of the most economic route, taking into account the time thresholds established in each organization's travel policy for the selection of the most economic routes.		JIU/REPORT/2017/3 REVIEW OF AIR TRAVEL POLICIES IN THE UNITED NATIONS SYSTEM: ACHIEVING EFFICIENCY GAINS AND COST SAVINGS ENHANCING HARMONIZATION.	JIU	The Internal Audit Committee proposed that this recommendation could be accepted and implemented. The IB practice is to select the most direct route and the ticket below IATA for the calculation of lump sums. The IB also consider that the travel time should not normally exceed four hours over the most direct route. Therefore we do not oblige the official to make unnecessary stopovers which would generate costs and risks that would not be a saving for the UPU. This requirement will be included in the new UPU travel policy.	12/31/2019	Under consideration
DG/DDG	2017	UPU MAR	587	Recommendation 3 : The Director General should formalize the delegation of authority in the International Bureau by establishing, as soon as possible, the necessary administrative instructions and internal memorandums.		JIU/REPORT/2017/4 REVIEW OF MANAGEMENT AND ADMINISTRATION IN THE UNIVERSAL POSTAL UNION (UPU)	JIU	Under Article 127.1 of the General Regulations, the Director General has the sole authority to organize, administer and direct the IB. These powers enable the Director General to delegate his statutory authority as appropriate. Efforts are underway to establish a formal framework for delegation of authority.	12/31/2019	In progress
DG/DDG	2017	Sustainable development	598	Recommendation 4: The executive heads of the United Nations system organizations that have not yet done so should regularly update guidance on donor reporting and put in place measures for the professional skills development and training needed to improve reporting to donors, for personnel at headquarters and in the field.		JIU/REPORT/2017/7 REVIEW OF DONOR REPORTING REQUIREMENTS ACROSS THE UNITED NATIONS SYSTEM	JIU	This is included in the Resource Mobilization draft strategy.	12/31/2019	In progress
DG/DDG	2017	Sustainable development	603	Recommendation 5: enhanced role for the Private Sector Focal Points Network The heads of United Nations organizations should enhance the role and responsibilities of the Private Sector Focal Points Network with regard to sharing knowledge, promoting good practices and finding innovative solutions to problems related to partnerships with the private sector, including by entrusting them with specific tasks and agenda items on which to report.		JIU/REPORT/2017/8 THE UNITED NATIONS SYSTEM – PRIVATE SECTOR PARTNERSHIPS ARRANGEMENTS IN THE CONTEXT OF THE 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT	JIU	Partnerships with private sector is becoming instrumental for the Organization. For small organization like UPU it would be very useful to benefit from a system-wide approach in exchanging information and best practices.	12/31/2019	In progress
DG/DDG	2017	Oversight	607	Recommendation 2: Executive heads of the United Nations system organizations, who have not yet done so, should direct their human resources services to introduce a mandatory conflict of interest disclosure form that should be signed by staff members, along with their declaration of office, by all staff members and other types of personnel joining an organization, whether in a short- or long-term capacity. The form should be developed with the assistance of the ethics function of the respective organization and with other functions, as appropriate, and in consultation with any future inter-agency forum.		JIU/REPORT/2017/9 REVIEW OF MECHANISMS AND POLICIES ADDRESSING CONFLICT OF INTEREST IN THE UNITED NATIONS SYSTEM	JIU	Included in the work plan of Ethics Office for 2022.	12/31/2019	In progress

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DG/DDG	2017	Oversight	609	Recommendation 4: Executive heads of the United Nations system organizations, who have not yet done so, in consultation with the Legal Network of the United Nations system organizations, should take the necessary steps to introduce, by December 2019, adequate legal clauses in contractual agreements with their staff and non-staff, as appropriate, binding them to the period of restriction set for their function that prohibits them from engaging in clearly defined post-employment activities for the duration of that period of time.		JIU/REPORT/2017/9 REVIEW OF MECHANISMS AND POLICIES ADDRESSING CONFLICT OF INTEREST IN THE UNITED NATIONS SYSTEM	JIU	In progress (DAJ)	12/31/2019	In progress
DCTP / DFI / DRH	2018	Financial statements	628	Recommendation 1 The SFAO has verified the existence of general IT controls and has found them to be only partially adequate. Some best practices are already being followed adequately by the PTC, but this is not the case across all units of the organization. IT processes relating to finance or human resources should therefore be aligned with the processes of the PTC.	The SFAO has verified the existence of general IT controls and has found them to be only partially adequate. Some best practices are already being followed adequately by the PTC, but this is not the case across all units of the organization. IT processes relating to finance or human resources should therefore be aligned with the processes of the PTC.	Audit of 2017 financial statements	External audit	1) DFI's comment is: Mr Dreier (DFI) talked to the external audit in November 2020. Measures have been taken. DFI considers the recommendation as 'Completed' for access management. Proposed action plan: '- Work with PTC on common practices on change management 2) DRH's comment is: Only staff members involved have access to Navition. There are 2 super users and other staff have only access on their own areas. 3) DCTP's comment is: Action is on DFI. Thus, DCTP considers the recommendation as still 'In progress'	End of 2019	In progress
DG/DDG	2018	Whistle-blowing	641	Recommendation 3 Executive heads of United Nations system organizations should update their relevant whistle-blower policies by 2020 to address shortcomings and gaps identified in the JIU best practices ratings.		JIU/REPORT/2018/4 REVIEW OF WHISTLE-BLOWER POLICIES AND PRACTICES IN UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	Included in the work plan of Ethics Office and DRH for 2022.	12/31/2020	In progress
DG/DDG	2018	Whistle-blowing	649	Recommendation 11 By 2020, executive heads of United Nations system organizations should conduct global staff surveys on a biennial basis, in order to gauge staff views on "tone at the top" issues, accountability and ethics-related topics and to develop a comprehensive action plan to address the issues identified.		JIU/REPORT/2018/4 REVIEW OF WHISTLE-BLOWER POLICIES AND PRACTICES IN UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	As part of the annual Ethics training, a questionnaire is sent out to participants for them to express their opinion. The questionnaire is going to be updated accordingly to address this recommendation.	12/31/2020	In progress
DG/DDG	2019	Disability	654	Recommendation 5 The executive heads of United Nations system organizations should make it mandatory for organizers of meetings and conferences to ensure, by December 2021, that: (a) The participation of persons with disabilities is fully supported by registration processes that are accessible for persons with diverse disabilities; (b) Clauses are included in accessible registration forms to ask specifically about accessibility requirements; (c) Information on accessible facilities and services is disseminated to all potential participants through accessible websites and information notes; (d) Accessible post-conference and post-meeting satisfaction surveys consistently include questions to assess satisfaction with the accessibility of facilities and services.		JIU/REPORT/2018/6 ENHANCING ACCESSIBILITY FOR PERSONS WITH DISABILITIES TO CONFERENCES AND MEETINGS OF THE UNITED NATIONS SYSTEM	JIU	In progress. All above actions are taken when organizing events. The information will be added on the software which will be used in the future. At this time, the solution is not defined yet.	12/1/2021	In progress

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DG/DDG	2019	Gender equality	662	Recommendation 1 The executive heads of the United Nations system organizations should critically assess on a regular basis the quality assurance mechanisms in place in their organization to ensure that ratings by indicator under the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women are accurate according to the technical notes issued by the United Nations Entity for Gender Equality and the Empowerment of Women and that such ratings are appropriately supported by evidence.		JIU/REPORT/2019/2 REVIEW OF THE UNITED NATIONS SYSTEM-WIDE ACTION PLAN ON GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN	JIU	In progress	end of 2022	In progress
DG/DDG	2019	Gender equality	663	Recommendation 2 Before the end of 2020, the members of the United Nations System Chief Executives Board for Coordination should coordinate within the Board's existing mechanisms to undertake a comprehensive review of the results achieved following the implementation of the first phase of the United Nations System-wide Action Plan on Gender Equality and the Empowerment of Women and provide a forum for endorsing the framework as revised in 2018.		JIU/REPORT/2019/2 REVIEW OF THE UNITED NATIONS SYSTEM-WIDE ACTION PLAN ON GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN	JIU	In progress	End of 2020	In progress
CA	2019	Gender equality	664	Recommendation 4 The legislative and governing bodies of the United Nations system organizations should review the UN-Women annual letter addressed to the executive management, accompanied by indications of strategies and measures envisioned by the executive heads to be undertaken to improve compliance with the indicators included in the System-wide Action Plan and their expected contribution to gender equality and the empowerment of women.		JIU/REPORT/2019/2 REVIEW OF THE UNITED NATIONS SYSTEM-WIDE ACTION PLAN ON GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN	JIU	The Internal Audit Committee has examined the recommendation and proposed to CA to accept and implement the recommendation by CA plenary.	end of 2022	In progress
DG/DDG	2019	Gender equality	665	Recommendation 5 Before the completion of the System-wide Action Plan 2.0, the executive heads of the United Nations system organizations should ensure an independent assessment of effective progress towards gender mainstreaming to promote gender equality and the empowerment of women within their organization, using the Action Plan as a benchmark, as applicable.		JIU/REPORT/2019/2 REVIEW OF THE UNITED NATIONS SYSTEM-WIDE ACTION PLAN ON GENDER EQUALITY AND THE EMPOWERMENT OF WOMEN	JIU	In progress	end of 2022	In progress
CA	2019	Sustainable development	666	Recommendation 1 The governing bodies of the organizations of the United Nations system should request the secretariats of their organizations to present a map of interlinkages between the core mandate of their organizations and disaster risk reduction and report on the progress made on disaster risk reduction accordingly, using the specific guidance provided by the "Results Framework of the United Nations Plan of Action on Disaster Risk Reduction for Resilience – guidance for monitoring and reporting on the progress of the implementation of the United Nations Plan for Action on disaster risk reduction".		JIU/REPORT/2019/3 REVIEW OF THE INTEGRATION OF DISASTER RISK REDUCTION IN THE WORK OF THE UNITED NATIONS SYSTEM IN THE CONTEXT OF THE 2030 AGENDA FOR SUSTAINABLE DEVELOPMENT	JIU	The Internal Audit Committee has reviewed the recommendation and proposed to CA to accept and implement the recommendation. As the regular report on disaster risk reduction has been submitted to CA, IAC proposed to CA to consider this recommendation as implemented.	end of 2022	In progress
DFI	2019	Financial statements	674	Recommendation 1 The SFAO recommends that the DFI take steps to improve the ICS for account closure and financial statement preparation by the end of the 2019 financial year.	In the 2013 financial statements audit report, the SFAO issued a recommendation on various aspects of the ICS relating to the account closure process that needed to be improved. Certain measures were taken by the UPU and, in the audit of the 2016 accounts (report 17072), the recommendation was considered closed. However, during the present audit, the SFAO noted that the situation has deteriorated, for the following reasons: • The consolidated financial statements were not ready at the beginning of the audit. • The consolidated financial statements subsequently sent were very incomplete and contained numerous errors. • The documentation needed to validate the various balances was inadequate, and several documents requested prior to the audit to support the work were prepared late.	Audit of 2018 financial statements	External audit	Closing processes under review to improve ICS for account closure. Proposed action plan: - Improve review of the accounts (4 eyes control)	End of 2020	In progress

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DG/DDG	2019	Human resources	679	Recommendation 2 Executive heads should, by the end of 2021, review all administrative issuances to clarify how inter-agency mobility is treated in each of those contexts.		JIU/REPORT/2019/8 REVIEW OF STAFF EXCHANGE AND SIMILAR INTER-AGENCY MOBILITY MEASURES IN UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	For implementation by end 2021 the inter-agency mobility within the UN System, the afore-mentioned recommendations requires Director General's authorization in order for Director, DRH to take necessary actions To facilitate the inter-agency mobility, the UPU is required to (a) enter into an Agreement of Mutual Recognition for the purpose of promoting staff mobility within the UN system Agencies, (b) establish roster selection process, (c) establish generic post descriptions (of common interests) based on the UN CCOG codes such as: communication, HR, Finance, statisticians, IT, social development, legal/political affairs, e-commerce etc.	12.31.2021	In progress
DG/DDG	2019	Human resources	680	Recommendation 3 Executive heads of organizations party to the 2012 Agreement should not apply the practice of asking incoming staff to resign instead of agreeing to transfers in view of its corrosive effect on the integrity of the inter-agency mobility regime and the immaterial impact of these transfers on the management of long-term employment-related liabilities, and decide by the end of 2021 to accept benefits and entitlements on the basis stipulated in the Agreement.		JIU/REPORT/2019/8 REVIEW OF STAFF EXCHANGE AND SIMILAR INTER-AGENCY MOBILITY MEASURES IN UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	For implementation by end 2021 the inter-agency mobility within the UN System, the afore-mentioned recommendations requires Director General's authorization in order for Director, DRH to take necessary actions To facilitate the inter-agency mobility, the UPU is required to (a) enter into an Agreement of Mutual Recognition for the purpose of promoting staff mobility within the UN system Agencies, (b) establish roster selection process, (c) establish generic post descriptions (of common interests) based on the UN CCOG codes such as: communication, HR, Finance, statisticians, IT, social development, legal/political affairs, e-commerce etc.	12.31.2021	In progress
DG/DDG	2019	Human resources	681	Recommendation 4 Executive heads should, by the end of 2021, revise the 2012 Agreement to specify procedures for the handling of allegations of misconduct by staff who have moved to another organization under the terms of the Agreement.		JIU/REPORT/2019/8 REVIEW OF STAFF EXCHANGE AND SIMILAR INTER-AGENCY MOBILITY MEASURES IN UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	For implementation by end 2021 the inter-agency mobility within the UN System, the afore-mentioned recommendations requires Director General's authorization in order for Director, DRH to take necessary actions To facilitate the inter-agency mobility, the UPU is required to (a) enter into an Agreement of Mutual Recognition for the purpose of promoting staff mobility within the UN system Agencies, (b) establish roster selection process, (c) establish generic post descriptions (of common interests) based on the UN CCOG codes such as: communication, HR, Finance, statisticians, IT, social development, legal/political affairs, e-commerce etc.	12.31.2021	In progress

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DG/DDG	2019	Human resources	684	Recommendation 8 Executive heads should enable all United Nations system staff members to compete for vacant posts on a basis equal to that established for their own staff, while considering downsizing contexts, the abolition of posts and positions, and the administration of rotational placements.		JIU/REPORT/2019/8 REVIEW OF STAFF EXCHANGE AND SIMILAR INTER-AGENCY MOBILITY MEASURES IN UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	For implementation by end 2021 the inter-agency mobility within the UN System, the afore-mentioned recommendations requires Director General's authorization in order for Director, DRH to take necessary actions To facilitate the inter-agency mobility, the UPU is required to (a) enter into an Agreement of Mutual Recognition for the purpose of promoting staff mobility within the UN system Agencies, (b) establish roster selection process, (c) establish generic post descriptions (of common interests) based on the UN CCOG codes such as: communication, HR, Finance, statisticians, IT, social development, legal/political affairs, e-commerce etc.	end of 2022	In progress
DG/DDG	2020	Oversight	706	Recommendation 2 The executive heads of United Nations system organizations who have not yet done so should ensure that the heads of internal oversight offices periodically review and, where necessary, update their investigation policies and guidance on the basis of new developments, the jurisdiction of the administrative tribunals, lessons learned and good practices. In doing so, due attention should be paid to ensure coherence with applicable provisions of other existing relevant rules, regulations and policies.		JIU/REPORT/2020/1 REVIEW OF THE STATE OF THE INVESTIGATION FUNCTION: PROGRESS MADE IN THE UNITED NATIONS SYSTEM ORGANIZATIONS IN STRENGTHENING THE INVESTIGATION FUNCTION	JIU	The reform of justice is under review.	end of 2022	In progress
DCTP	2020	IT audit	723	Recommendation 5 We recommend, updating and supplementing the document with the necessary contact points.	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.	Cyber Security	Internal audit	[OPS Coord. - 03.22] Completed at DCTP level. Proposed action plan: [OPS Coord. - 03.22] Submit the modifications to DRH and DAJ.	New deadline proposed: end of 2021. To be followed closely.	In progress
DL	2020	Financial statements	724	Recommendation 1 The SFAO recommends that the UPU define a concept and then put in place professional tools to enable it to act as building owner and protect the value of the main building in the long term.	Evaluation of the SFAO The UPU building is exposed to risks related to dilapidation and above all safety. Certain work is vital as the electrical installations and fire protection system are obsolete and need to be brought up to current standards. In the estimation of the architectural consultant, the cost of the most urgent work would be 19.5 million CHF. This would have a considerable impact on an already very critical financial situation. Comments by the Director General As part of the building renovation plans, the International Bureau is currently analyzing management models that incorporate the role of the building owner to ensure that the value of the main building is preserved. The development phases of the project will follow a schedule jointly drawn up by the host state, the FIPOI (the Building Foundation for International Organizations) and the UPU General Management. Furthermore, the Director General is proposing the inclusion of a reference to the future creation of a renovation reserve and a maintenance fund, in line with best practice. (Scheduled date for implementation: late 2024)	Audit of 2019 financial statements	External audit	La DL a déjà demandé d'inclure dans le programme et budget 2021 - 2025 un certain montant pour un fonds de rénovation ainsi que pour la maintenance annuelle du bâtiment. La DL est en contact avec la FIPOI, le pays hôte ainsi qu'avec une entreprise privée pour trouver le budget nécessaire aux travaux de rénovation les plus urgents. Malheureusement, le fond de rénovation et maintenance du bâtiment n'a pas été doté. Proposed action plan: 1. Remplacer Andreas Kerll 2. Reprendre contact avec la FIPOI et continuer les discussions 3. Tenir compte de la nouvelle politique de télétravail et de l'occupation des locaux	late 2024	In progress

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DL	2020	Financial statements	727	Recommendation 4 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.	Evaluation of the SFAO The management of the UPU stamp collection is inadequate. Additional security measures should be taken. Comments by the Director General The Director General has evaluated the cost of inventorizing the UPU stamp collection and protecting its assets. The inventory and protection costs as proposed are considered disproportionate. The International Bureau will not be implementing this recommendation as it stands. However, the International Bureau proposes that these assets should be valued at 2.5 million CHF for insurance purposes. With respect to the physical protection of the UPU stamp collection, arrangements are being made with the Museum of Communication. (Scheduled date for implementation: December 2021)	Audit of 2019 financial statements	External audit	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. Proposed action plan: La réorganisation physique étant effectuée, la collection B sera séparée de la collection A et déplacé dans les locaux d'archivage en coordination avec Solange Avila, responsable des archivages.	12/31/2021	In progress
DG/DDG	2020	Management	729	Recommendation 2 By the end of 2021, executive heads should undertake a comprehensive review of their ERM implementation against JIU benchmarks 1 to 9, as outlined in the present report.		JIU/REPORT/2020/5 ENTERPRISE RISK MANAGEMENT: APPROACHES AND USES IN UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	The internal audit committee proposed that this recommendation be not accepted. UPU is a relatively small organization with limited resources. UPU's framework to manage risks consists of the internal control system (dedicated to managing risks associated to day to day activities, financially relevant processes) and the strategic risks (UPU's global risks) assessed by the internal audit every 3 or 4 years and followed up every year. Risks associated to the Congress cycle goals are also monitored.	end of 2022	In progress
CA	2020	Management	731	Recommendation 4 By the end of 2022, legislative/governing bodies of participating organizations should request executive heads to report on the outcomes of a comprehensive review of the organization's implementation of ERM against JIU benchmarks 1 to 9, as outlined in the present report.		JIU/REPORT/2020/5 ENTERPRISE RISK MANAGEMENT: APPROACHES AND USES IN UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	The internal audit committee proposed that this recommendation be not accepted. UPU is a relatively small organization with limited resources. UPU's framework to manage risks consists of the internal control system (dedicated to managing risks associated to day-to-day activities, financially relevant processes) and the strategic risks (UPU's global risks) assessed by the internal audit every 3 or 4 years and followed up every year. Risks associated to the Congress cycle goals are also monitored.	end of 2022	In progress

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DCTP	2020	IT audit	732	Recommandation 1	<p>Appréciation professionnelle du CDF</p> <p>Au niveau du pilotage des activités informatiques, la structure reflète l'origine double et séparée des demandes de service, interne et externe. Le CDF estime que la mise en place du comité consultatif pour la priorisation des demandes internes (ITAC) fait sens. Sur le plan de la conduite des travaux informatiques, l'organisation basée sur les trois unités couvrant les grandes étapes de la fourniture de services IT est globalement appropriée. Le regroupement des activités informatiques au sein de la même Direction pave la voie pour des processus mieux harmonisés. La mutualisation de l'infrastructure et des compétences va aussi favoriser un emploi économique des fonds.</p> <p>Le CDF s'interroge cependant sur le peu de visibilité dans l'organisation des aspects liés à la gouvernance informatique et transversaux (par ex. architecture ou sécurité de l'information). Vu la taille de la DCTP, son activité de développement et d'exploitation et ses objectifs, ces aspects revêtent une importance croissante. Une unité structurelle permanente en charge de ces questions (de type comité de pilotage IT, « IT steering committee », rapportant à la direction de l'UPU) manque à ce jour.</p> <p>Des questions se posent également sur certains éléments de l'organigramme. Le CDF estime que le cumul de fonctions du Directeur de la DCTP risque de causer des problèmes de surcharge de travail. Il juge aussi que la position actuelle de la responsable du système de gestion de la sécurité de l'information n'est pas adaptée au vu des enjeux de ce domaine (voir aussi vecteur 4 données).</p> <p>Le CDF considère aussi que l'intégration du PIM dans la DCTP n'est pas pleinement aboutie. Le potentiel d'harmonisation des pratiques entre activités pour les clients internes et externes est encore élevé (voir notamment les vecteurs ci-dessous). Pour le CDF, les travaux pour finaliser la fusion sont trop dispersés et doivent être coordonnés et suivis dans le cadre d'un projet. Celui-ci devrait être défini à partir d'un inventaire des questions ouvertes découlant de l'intégration du PIM, d'une analyse des priorités et des leçons à tirer (« lessons learned ») à ce jour.</p> <p>Sur un plan plus formel, le CDF estime que la qualité de la documentation des processus informatiques est insuffisante (manquante, obsolète ou non-validée). Les règlements de certains comités (par ex. ITAC) doivent être adaptés, les descriptions de postes des collaborateurs de la DCTP actualisées.</p> <p>Commentaires du Directeur général</p> <p>Le Bureau international est d'accord avec cette recommandation. Il évaluera les changements nécessaires au niveau des structures de gouvernance existantes en vue de la mise en place du comité de pilotage de l'informatique, lequel décidera, entre autres, des questions de gouvernance et des aspects transversaux de l'informatique (architecture, sécurité de l'information, p.ex.) s'appliquant à l'ensemble de l'organisation.</p> <p>Date prévue pour la mise en œuvre: fin 2020</p>	UPU IT Governance	External audit	[Sept. 21] Revised ITAC ToR has been accepted by general mgmt. Published in march 2021. Proposed action plan: [DCTP Director - 03-22] - Waiting on Auditor comments on ITAC ToR - Revised IB IT Financial management document to be approved by ITAC (06/2022) - Proposed central management tool (SmartCockpit) for IT governance (DIRCAB decision)	End of 2020	In progress
DCTP	2020	IT audit	733	Recommandation 2	<p>Appréciation professionnelle du CDF</p> <p>Au niveau du pilotage des activités informatiques, la structure reflète l'origine double et séparée des demandes de service, interne et externe. Le CDF estime que la mise en place du comité consultatif pour la priorisation des demandes internes (ITAC) fait sens. Sur le plan de la conduite des travaux informatiques, l'organisation basée sur les trois unités couvrant les grandes étapes de la fourniture de services IT est globalement appropriée. Le regroupement des activités informatiques au sein de la même Direction pave la voie pour des processus mieux harmonisés. La mutualisation de l'infrastructure et des compétences va aussi favoriser un emploi économique des fonds.</p> <p>Le CDF s'interroge cependant sur le peu de visibilité dans l'organisation des aspects liés à la gouvernance informatique et transversaux (par ex. architecture ou sécurité de l'information). Vu la taille de la DCTP, son activité de développement et d'exploitation et ses objectifs, ces aspects revêtent une importance croissante. Une unité structurelle permanente en charge de ces questions (de type comité de pilotage IT, « IT steering committee », rapportant à la direction de l'UPU) manque à ce jour.</p> <p>Des questions se posent également sur certains éléments de l'organigramme. Le CDF estime que le cumul de fonctions du Directeur de la DCTP risque de causer des problèmes de surcharge de travail. Il juge aussi que la position actuelle de la responsable du système de gestion de la sécurité de l'information n'est pas adaptée au vu des enjeux de ce domaine (voir aussi vecteur 4 données).</p> <p>Le CDF considère aussi que l'intégration du PIM dans la DCTP n'est pas pleinement aboutie. Le potentiel d'harmonisation des pratiques entre activités pour les clients internes et externes est encore élevé (voir notamment les vecteurs ci-dessous). Pour le CDF, les travaux pour finaliser la fusion sont trop dispersés et doivent être coordonnés et suivis dans le cadre d'un projet. Celui-ci devrait être défini à partir d'un inventaire des questions ouvertes découlant de l'intégration du PIM, d'une analyse des priorités et des leçons à tirer (« lessons learned ») à ce jour.</p> <p>Sur un plan plus formel, le CDF estime que la qualité de la documentation des processus informatiques est insuffisante (manquante, obsolète ou non-validée). Les règlements de certains comités (par ex. ITAC) doivent être adaptés, les descriptions de postes des collaborateurs de la DCTP actualisées.</p> <p>Commentaires du Directeur général</p> <p>Le Bureau international est d'accord avec cette recommandation. Le DPTC dispose d'un projet d'harmonisation des processus et de leur documentation pour toutes ses activités (IB IT et Télématique). Le projet sera complété par les éléments indiqués dans cette recommandation et vise à finaliser la fusion.</p> <p>Date prévue pour la mise en œuvre : fin 2021</p>	UPU IT Governance	External audit	[Process Manager - 03.22] Before consolidating all process documents, DCTP will look for the best solution to manage all process documentations. Objectives are: 1.- FDs completed in end of March 2022. 2.- Choose and implement the technical solution answering to FDs by Sept. 2022. Until the final solution is implemented, a dedicated section of the IB intranet will be used to publish all approved processes. Proposed action plan: [Process Manager - 03.22] 1.- FDs completed in end of March 2022. 2.- Choose and implement the technical solution answering to FDs by Sept. 2022. 3.- Review processes one by one.	[Sept. 21] New deadline: end of Q3.2022.	In progress

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DCTP	2020	IT audit	734	Recommandation 3	<p>Appréciation professionnelle du CDF</p> <p>Le CDF est frappé par la multiplicité des activités dans le domaine de la gestion du risque à l'UPU. Ces activités ont chacune une couverture des risques partielle et une démarche propre. Le CDF estime que la qualité des résultats est très variable selon la démarche adoptée et les directions concernées. Les enjeux liés à une gestion des risques efficace ne sont pas compris de la même manière par tous les intervenants.</p> <p>Sur le plan de la gouvernance IT, le CDF relève surtout le manque d'intégration des réflexions entre métiers et informatique. Il s'agit ici d'identifier quelles solutions, infrastructures et ressources informatiques soutiennent les processus métier critiques et les risques qui en découlent. Un langage commun est nécessaire et l'absence d'une méthodologie unifiée de gestion des risques des métiers et de l'informatique ne facilite pas les choses.</p> <p>Le CDF voit un important potentiel d'amélioration sur les plans de la démarche, des processus, des outils et de la compréhension des enjeux de la gestion des risques.</p> <p>Commentaires du Directeur général</p> <p>Le Bureau international est d'accord avec cette recommandation. Des initiatives d'amélioration sur le plan de gestion de risques seront lancées. Une importance particulière sera accordée à promouvoir une méthodologie unifiée de gestion des risques des métiers et de l'informatique.</p> <p>Date prévue pour la mise en œuvre : fin 2021</p>	UPU IT Governance	External audit	[Sept. 21] On track. The first ITAC meeting will establish the responsibilities. Proposed action plan: [DCTP Director - 03-22]	End of 2021	In progress
DCTP	2020	IT audit	735	Recommandation 4	<p>Appréciation professionnelle du CDF</p> <p>Le CDF recommande à l'UPU de définir et de démarrer les activités en vue de l'optimisation et de l'extension du système de gestion de la sécurité de l'information à toute l'organisation avec une priorité élevée.</p> <p>Le CDF a pu constater que l'UPU reconnaît l'importance de ses données et a les initiatives prévues pour les valoriser et les exploiter. Il relève que la gestion des données n'est pas effectuée de manière formalisée et intégrale : un référentiel de données couvrant l'ensemble des données de l'organisation manque. Les projets de type big data prévus impliqueront obligatoirement une montée de maturité en termes de gestion de données (définition d'une démarche, inventorisation, classification, etc). Le CDF renonce à émettre une recommandation sur ce point.</p> <p>Sur le plan de la protection des données, la mise en œuvre du système de gestion de la sécurité de l'information pour un périmètre restreint constitue un premier pas dans la bonne direction. Ainsi, une expertise interne peut être bâtie et les premières expériences d'optimisation d'une démarche structurée peuvent être faites. Le CDF trouve toutefois très préoccupant qu'une démarche intégrale, couvrant toute l'organisation et pilotée du sommet vers la base (top-down) fasse défaut en l'état.</p> <p>Commentaires du Directeur général</p> <p>Le Bureau international accepte de prendre des mesures pour optimiser et étendre le système de gestion de la sécurité de l'information à l'ensemble de l'organisation, en s'appuyant sur les compétences déjà acquises en interne.</p> <p>Date prévue pour la mise en œuvre : fin 2022</p>	UPU IT Governance	External audit	[ISMS Manager - 03-22] Followed by DCTP Director under ITAC. A presentation about Cybersecurity risks will be presented to ITAC in March. Proposed action plan: [DCTP Director - 03-22]	end of 2022	In progress
DCTP	2020	IT audit	736	Recommandation 5	<p>Appréciation professionnelle du CDF</p> <p>Le CDF recommande à l'UPU de définir et de mettre en place une gouvernance architecturale, avec une démarche et des principes, communs aux activités informatiques pour le Bureau International et la Coopérative télématique. L'UPU prendra le soin au préalable de définir de manière fondée le niveau de maturité visé par cette initiative.</p> <p>Commentaires du Directeur général</p> <p>Le Bureau international est d'accord avec cette recommandation et prendra des mesures adéquates pour définir et mettre en place une gouvernance architecturale dans le cadre du processus d'harmonisation de la DCTP prévu dans la recommandation 2. Le niveau de maturité visé par cette initiative sera défini au préalable.</p> <p>Date prévue pour la mise en œuvre : fin 2022</p>	UPU IT Governance	External audit	[Sept. 21] On track. ITAC will establish the responsibilities. Proposed action plan: [DCTP Director - 03-22]	end of 2022	In progress
DIRCAB	2020	Business continuity	738	Recommendation 2	<p>Finding</p> <p>The payment of expenses caused by teleworking is not regulated.</p> <p>Risks</p> <p>Unexpected costs due to employee requests for cost sharing of additional costs in the home office</p>	Management of the Business Continuity in relation to COVID19	Internal audit	In progress	12/31/2021	In progress
DCTP	2020	Business continuity	739	Recommendation 3	<p>Finding</p> <p>No information in the administrative instruction regarding further important subjects.</p> <p>Risks</p> <p>Unauthorized person can access restricted documents.</p> <p>Employees are not willing to pay for the damage caused.</p> <p>Absence of employees due to physical complaints due to a non-ergonomic workplace at home.</p>	Management of the Business Continuity in relation to COVID19	Internal audit	[OPS Coord. - 03-22] Completed at DCTP level. Proposed action plan: [OPS Coord. - 03-22] Submit the modifications to DRH and DAJ.	New deadline proposed: end of 2021.	In progress
CA	2020	Multilingualism	742	Recommendation 1	The legislative or governing bodies of the United Nations system organizations should request the executive heads of their respective organizations that have not yet done so, to prepare a strategic policy framework for multilingualism, accompanied by administrative and operational guidelines for its implementation, and submit this for adoption by the end of 2022.	JIU/REPORT/2020/6 MULTILINGUALISM IN THE UNITED NATIONS SYSTEM	JIU	The Internal Audit Committee proposed that this recommendation could be considered as implemented. UPU has its own process of addressing multilingualism.	end of 2022	In progress

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DG/DDG	2020	Sustainable development	748	Recommendation 1 The executive heads of United Nations system organizations that have not yet done so should, by the end of 2022, develop an organization-wide policy for environmental sustainability in the areas of internal management functions.		JIU/REPORT/2020/8 REVIEW OF MAINSTREAMING ENVIRONMENTAL SUSTAINABILITY ACROSS ORGANIZATIONS OF THE UNITED NATIONS SYSTEM	JIU	The IB has included a work proposal (1.1.22) in the Abidjan Strategy for the adoption by the IB of an agency-specific sustainability strategy. If approved by Congress, the measures in this recommendation can be adopted by end 2022. In progress	end of 2022	In progress
CA	2020	Sustainable development	749	Recommendation 2 The legislative organs and governing bodies of the United Nations system organizations that have not yet done so should, by the end of 2022, direct the executive heads to embed environmental sustainability considerations into the management of their organizations and request them to include in the annual report on the work of the organization the results of efforts to mainstream environmental sustainability in the internal management functions of the organization.		JIU/REPORT/2020/8 REVIEW OF MAINSTREAMING ENVIRONMENTAL SUSTAINABILITY ACROSS ORGANIZATIONS OF THE UNITED NATIONS SYSTEM	JIU	The Internal Audit Committee proposed that this recommendation could be considered as implemented. IB developed Abidjan Strategy Work Proposal 1.1.22 which has a specific deliverable requiring the IB to adopt an agency-specific sustainability strategy or equivalent. The IB Sustainability Strategy will include an environmental management system (EMS) that formalizes many of the processes we already follow. It will also include a twice-year report to the CA on progress. This is scheduled for S2 this year.	end of 2022	In progress
DG/DDG	2020	Sustainable development	750	Recommendation 3 The executive heads of the United Nations system organizations should, by the end of 2022, devote adequate resources in specific budget plans, including by better utilizing existing available resources, to mainstreaming environmental sustainability in their respective organizations, and report on the implementation to their legislative organs and governing bodies from 2023.		JIU/REPORT/2020/8 REVIEW OF MAINSTREAMING ENVIRONMENTAL SUSTAINABILITY ACROSS ORGANIZATIONS OF THE UNITED NATIONS SYSTEM	JIU	The UPU's ability to implement this recommendation is dependent upon the agreement of member countries to approve the necessary funding.	end of 2022	In progress
CA	2020	Blockchain	758	Recommendation 1 The governing bodies of the United Nations system organizations should ensure that, when applicable, the use of blockchain applications will be integrated, together with other digital technologies, into the innovation strategies and policies adopted by their respective organizations.		JIU/REPORT/2020/7 BLOCKCHAIN APPLICATIONS IN THE UNITED NATIONS SYSTEM: TOWARDS A STATE OF READINESS	JIU	The Internal Audit Committee proposed that this recommendation could be accepted and implemented.	end of 2022	In progress
DG/DDG	2020	Blockchain	759	Recommendation 2 The executive heads of the United Nations system organizations should make sure that the examination of possible blockchain use cases will be based on assessments of project risks, including with respect to relevant organizational policies and regulations on privileges and immunities, data protection, confidentiality, cybersecurity, system integrity, and reputation.		JIU/REPORT/2020/7 BLOCKCHAIN APPLICATIONS IN THE UNITED NATIONS SYSTEM: TOWARDS A STATE OF READINESS	JIU	This will be implemented.	end of 2022	In progress
DG/DDG	2020	Blockchain	760	Recommendation 3 The executive heads of the United Nations system organizations, if they have not already done so, should endorse the Principles for Digital Development by the end of 2022, as a first step to ensuring a general common understanding of digital transformation at the organizational level, including the possible use of blockchains.		JIU/REPORT/2020/7 BLOCKCHAIN APPLICATIONS IN THE UNITED NATIONS SYSTEM: TOWARDS A STATE OF READINESS	JIU	This will be implemented. UPU takes good note of the 9 principles for Digital Development.	end of 2022	In progress
DG/DDG	2020	Blockchain	761	Recommendation 4 The executive heads of the United Nations system organizations should ensure that any decision on using blockchain should be based on an appropriate determination of the business case and of the most suitable solution, using as guidance a decision-making matrix(as described in the present report, as well as any enhancements and/or adaptations).		JIU/REPORT/2020/7 BLOCKCHAIN APPLICATIONS IN THE UNITED NATIONS SYSTEM: TOWARDS A STATE OF READINESS	JIU	This will be implemented.	end of 2022	In progress

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CA	2020	Blockchain	762	Recommendation 6 The governing bodies of the United Nations system organizations should encourage Member States to engage with the United Nations Commission on International Trade Law in its exploratory and preparatory work on legal issues that relate to blockchain in the broader context of the digital economy and digital trade, including on dispute resolution, which is aimed at reducing legal insecurity in that field.		JIU/REPORT/2020/7 BLOCKCHAIN APPLICATIONS IN THE UNITED NATIONS SYSTEM: TOWARDS A STATE OF READINESS	JIU	The Internal Audit Committee proposed that this recommendation could be accepted and implemented.	end of 2022	In progress
DG/DDG	2020	Blockchain	763	Recommendation 8 The executive heads of the United Nations system organizations, through the relevant coordination mechanisms, including with support from the United Nations International Computing Centre, should consider the adoption of a non-binding inter-agency blockchain governance framework for use by interested organizations, with a view to ensuring coherent and consistent blockchain approaches across the system by the end of 2022, including for projects that may involve multiple United Nations organizations.		JIU/REPORT/2020/7 BLOCKCHAIN APPLICATIONS IN THE UNITED NATIONS SYSTEM: TOWARDS A STATE OF READINESS	JIU	This will be implemented.	end of 2022	In progress
DIRCAB	2021	Financial statements	764	Recommendation 1 The SFAO recommends that the UPU put into place an annual risk assessment at the organization level.	Evaluation of the SFAO The SFAO feels that it would be appropriate to conduct this detailed assessment through a "bottom-up" approach on a regular basis. It feels, however, that the UPU should also carry out an annual risk assessment at the organization level. In the interim, a simplified "top-down" approach suffices.	Audit of 2020 financial statements	External audit	Director General's comments The General Management agrees with this recommendation. The International Bureau will carry out an annual strategic risk assessment through a "top-down" approach. The Management Committee will meet to assess the main strategic risks identified in the previous risk analysis. (Scheduled date for implementation: December 2021)	End of 2021	In progress
DIRCAB	2021	Financial statements	765	Recommendation 2 The SFAO recommends that the UPU organize annual ICS monitoring, taking into account risks and resources so as to remain efficient.	Evaluation of the SFAO The SFAO feels that there is confusion between risk analysis at the organization level and monitoring of controls. The risk analysis 2020 in respect of the five ICS components represents more a review of the components than a risk analysis of operational processes. The process owners need to review the risk and control matrices annually. A three-year rotation is not satisfactory as it does not allow any changes in the time frame to be covered. The ICS assessment can be performed throughout the year rather than at a specific moment. Doing so would allow the assignments of process owners and programme managers to be lightened and better distributed. To simplify matters, each directorate could perform this assessment by focusing on certain key aspects of the ICS or higher risk ones. Each individual control and process should not necessarily be monitored annually. The results of the annual monitoring must be made available in a timely manner to allow the Management to respond quickly to any shortcomings identified.	Audit of 2020 financial statements	External audit	Director General's comments The General Management agrees with this recommendation. Following the implementation of the ICS and the organization of the first monitoring loop (operational risk analysis) in 2014, and of subsequent ones in 2015 and 2016, a structural change was carried out in 2017. The ICS monitoring resumed in 2019 with the organization of risk/control self-assessment. Since 2019, the International Bureau has been organizing annual ICS monitoring by assessing a particular risk category each year: assessment of the risks associated with processes with a financial impact in 2019, and assessment of risks related to non-specific processes (described in the ICS manual) in 2020. The UPU will adapt its annual ICS monitoring in an efficient manner according to the Auditor's expectations and the stages agreed. (Scheduled date for implementation: December 2021)	End of 2021	In progress
DG/DDG	2021	Cybersecurity	767	Recommendation 1 The executive heads of the United Nations system organizations should prepare, as a matter of priority and no later than 2022, a comprehensive report on their cybersecurity framework and present it to their respective legislative and governing bodies at the earliest opportunity, covering the elements contributing to improved cyberresilience examined in the present report.		JIU/REPORT/2021/3 CYBERSECURITY IN THE UNITED NATIONS SYSTEM ORGANIZATIONS	JIU	The cybersecurity report can be presented, at the earliest, to the autumn CA 2022	End of 2022	In progress

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