



**Executive Board of the
United Nations Development
Programme, the United Nations
Population Fund and the
United Nations Office for
Project Services**

Distr.: General
20 November 2024

Original: English

First regular session 2025

27 January to 31 January 2025, New York

Item 14 of the provisional agenda

**Comprehensive response plan in response to the recommendations
of the two independent third-party reviews of UNOPS**

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Summary

This document summarizes progress in implementing the comprehensive response plan. Out of 43 recommendations, 36 have been completed to planned scope, two have not been operationalized and one is led by the United Nations Office for Legal Affairs. Of the outstanding recommendations, three will be completed to planned scope by end 2024 and one will continue until 2028. The comprehensive response plan will be considered completed to planned scope by the end of 2024, with the exception of one recommendation spanning until 2028, which concerns a multi-year programme on process innovation and digitalization.

Elements of a decision

The Executive Board may wish to: (a) take note of the document and comment on progress made by UNOPS in implementing the comprehensive response plan; (b) release the third tranche of \$11.8 million in accordance with decision 2023/22, and request UNOPS to provide information on how the previous tranche was utilized by 31 March 2025; and (c) recall decision 2024/28 to commission a second interim review of the status of implementation of the comprehensive response plan.



Contents

<i>Chapter</i>	<i>Page</i>
I. Introduction and background	3
II. Progress in implementing the comprehensive response plan	3
A. Mandate and strategy	4
B. Governance and management	5
C. Risk management and control environment	6
D. Ethics, compliance and organizational culture	7
E. Financial and performance management	9
F. Sustainable investments in infrastructure and innovation	10
VI. Comprehensive response plan funding allocation.	11

I. Introduction and background

1. This document summarizes UNOPS progress in implementing its comprehensive response plan in response to the recommendations of the two independent third-party reviews of UNOPS.
2. In line with Executive Board decision 2022/13, UNOPS commissioned two third-party reviews on: (a) oversight mechanisms that existed for the sustainable investments in infrastructure and innovation initiative ('S3i'); and (b) UNOPS internal control systems, risk management and overall governance structures. The latter review included 43 recommendations to UNOPS and five to the Executive Board. In response to the reviews, and in line with decision 2022/24, UNOPS developed a comprehensive response plan identifying 82 actions that it would implement to address the recommendations.
3. The plan was structured to align with six areas detailed in the review: mandate and strategy; governance and management; risk management and control environment; ethics, compliance and organizational culture; financial and performance management; and S3i. In addition to updates provided by the UNOPS Executive Director at each session of the Board, progress in implementing the response plan is reported through a publicly accessible online monitoring platform¹ and through monthly update briefings to the Board, in line with decisions 2022/24 and 2024/4.
4. From October to December 2023, a third party conducted an interim review of all recommendations in the comprehensive response plan.² The review assessed the implementation and status of the recommendations, and summarized areas requiring further attention from UNOPS management. At its first regular session 2024, the Executive Board took note of the findings of the interim third-party review and acknowledged progress in implementing the comprehensive response plan.³
5. As requested by the Executive Board in decisions 2024/4 and 2024/28, the Internal Audit and Investigations Group will commission a second interim review of the status of implementation of the comprehensive response plan. In line with Board decisions and the terms of reference of the review⁴ submitted to the Board at its second regular session 2024, the unredacted report of the external third-party review will be shared with the Executive Board ahead of its annual session 2025.

II. Progress in implementing the comprehensive response plan

6. Of the 43 recommendations, 36 have been completed to planned scope, two have not been operationalized and one is led by the United Nations Office for Legal Affairs (see section F below). Three of the outstanding recommendations will be completed to planned scope by end 2024 and one will continue until 2028. Hence the comprehensive response plan will be considered completed to planned scope by the end of 2024, with the exception of one recommendation spanning until 2028, which concerns a multi-year programme on process innovation and digitalization. In line with decision 2024/28, UNOPS management will continue updating the Executive Board on the implementation of its process innovation and digitalization programme, on a quarterly basis, through informal briefings and at first regular sessions through a written report, until programme implementation is determined complete after a final external evaluation is submitted to the Executive Board.
7. Table 1 lists the recommendations that have been completed since submission to the Executive Board of the last formal document on the progress of the comprehensive response plan in March 2024⁵ ahead of the annual session 2024. Table 2 outlines the outstanding recommendations and the status of implementation.

¹ See the [comprehensive response plan online monitoring tool](#).

² See the [KPMG follow-up of the 2022 independent reviews and annex](#).

³ Executive Board decision 2024/4.

⁴ DP/OPS/2024/10

⁵ DP/OPS/2024/7

Table 1. Recommendations completed since the last formal document on the implementation of the comprehensive response plan

Work stream	Completed recommendations	Status
Risk management and control environment	Make risk management an integral part of all important decision processes and include reporting of portfolio risk in standard quarterly reporting. Conduct a thorough assessment of the portfolio and potential hidden risks.	Completed in June 2024
Ethics, compliance and organizational culture	Overhaul the whistleblowing process and establish clear protocols and rules for confidentiality.	Completed in June 2024

Table 2. Outstanding recommendations and status of implementation

Work stream	Outstanding recommendations	Status
Governance and management	UNOPS should define what kind of operating system is required to support project and programme management, project delivery needs and key corporate functions of the organization across all regions. The regions should be engaged in the process from the start.	On track for completion by 2028 (timeline adjusted from 2027 to 2028)
Ethics, compliance and organizational culture	Revise the management and organizational culture towards broader engagement and less of a top-down and hierarchical approach.	On track for completion by end 2024
Financial and performance management	Invest in resources and capabilities to enhance outcome-reporting. The development of the due diligence process should be continued and adequate resources allocated based on the volume of work in due diligence (this recommendation encompasses the revision of the financial regulations and rules).	On track for completion by end 2024

A. Mandate and strategy

8. The third-party review contained three recommendations concerning mandate and strategy:
- (a) Revisit the strategic plan, 2022-2025, and engage the broader organization and relevant governance bodies in the process. ***Completed to planned scope in 2023.***
 - (b) Refocus on the original mandate as a demand-driven United Nations organization providing services to the United Nations system, governments and other partners, and clearly define the extent and form of engagement with the private sector. ***Completed to planned scope in 2023.***
 - (c) Refocus the strategic priorities and establish key performance indicators, including quality of service delivery, pricing, and level of operational reserves, to respond to a strategic road map approved by the Executive Board. ***Completed to planned scope in 2023.***
9. As reported⁶ to the Executive Board at its first regular session 2024, all recommendations under mandate and strategy were completed in 2023 in line with their planned scope.

⁶ DP/OPS/2024/2

B. Governance and management

10. The third-party review presented two recommendations on governance and management:
- (a) The regional directors should meet on a regular basis to discuss and develop common understanding and ways to work towards UNOPS goals across the regions, as well as to share best practices and lessons learned. **Completed to planned scope in 2023.**
 - (b) UNOPS should define what kind of operating system is required to support project and programme management, project delivery needs and key corporate functions of the organization across all regions. The regions should be engaged in the process from the start. **On track for completion by 2028 (timeline adjusted from 2027 to 2028).**
11. As reported to the Executive Board at its first regular session 2024,⁷ recommendation (a) was completed in line with its planned scope in 2023. Recommendation (b) is on track for completion by 2028.

Progress on recommendation (b)

12. The process innovation and digitalization programme has entered its second year, making notable progress while adjusting milestones as necessary within the overall timeline. The implementation strategy for the process innovation and digitalization programme road map, presented to the Executive Board at its second regular session 2024,⁸ continues to serve as a guide for the digital transformation of UNOPS. The road map is being updated to reflect ongoing developments and evolving requirements.
13. In partnerships and project management, a pilot partnerships relationship management system is being tested across Africa and Asia, revealing strong potential to streamline the UNOPS approach to partner engagement. In the area of project, programme and portfolio management, work is progressing on defining the requirements for a new project development platform. A new grants management system, developed with direct input from grant practitioners, is expected to be deployed in 2025, providing a more efficient and user-informed platform for grant-related activities.
14. In procurement, the mapping of existing procurement processes has been completed, providing a foundation for redesign efforts. In the area of sourcing, contract, and supplier management, evaluation of potential solutions has been finalized, with an upgrade of the e-sourcing system now prioritized and targeted for rollout in 2025.
15. In the area of human resources, a new recruitment and onboarding solution has been procured and is scheduled for a phased rollout in the second quarter of 2025. This solution may also provide UNOPS with a talent marketplace platform that will allow the organization to match talent to organizational needs. Meanwhile, UNOPS is evaluating possible solutions for development of a performance management system.
16. In the area of finance, a mapping of existing finance processes and a revision of the financial data model have been completed. Given the adjusted timeline for enterprise resource planning implementation (detailed below), the road map for the area of finance is being updated to guide future improvements.
17. Regarding information, knowledge management, and digital tools, an experimental artificial intelligence-powered chatbot solution, launched in 2024, continues to be enhanced to better serve users. In addition, a new policy and process portal has been launched, centralizing UNOPS policies and processes into an easily accessible repository. The portal is set for further developments throughout 2025, ensuring that it remains a comprehensive and up-to-date resource for the organization.
18. UNOPS has conducted a thorough analysis and extensive market research to inform the selection of a new enterprise resource planning system. However, following Executive Board decision 2024/28, the selection and procurement process of the system was paused to allow time for the external formative evaluation of the process innovation and digitalization programme.

⁷ Ibid

⁸ The [road map for the UNOPS process innovation and digitalization programme](#), July 2024.

Consequently, the go-live target for the new enterprise resource planning system has been adjusted from 1 January 2027 to a tentative date of 1 January 2028.

19. The process innovation and digitalization programme continues to drive improvements across UNOPS, supporting enhancements in governance, systems and processes, and promoting data-informed decision-making throughout the organization.

C. Risk management and control environment

20. The third-party review contained seven recommendations on the risk management and control environment:

- (a) Make risk management an integral part of all important decision processes and include reporting of portfolio risk in standard quarterly reporting. *Completed to planned scope in June 2024.*
- (b) Review the design and functionality of the current risk management framework. *Completed to planned scope in 2023.*
- (c) Undertake a review of risk management policies and procedures. *Completed to planned scope in 2023.*
- (d) Conduct a thorough assessment of the portfolio and potential hidden risks. *Completed to planned scope in June 2024.*
- (e) Ensure the independence and sufficient capacity of oversight functions, especially internal audit and investigation, and ethics functions. *Completed to planned scope in 2023.*
- (f) Prepare a documented action plan in response to the Internal Audit and Investigations Group self-assessment report recommendations. The action plan should list all the recommendations, proposed action plans, expected date of completion, status update, and an accountable person. The Group should report regularly to the Executive Board and the Audit Advisory Committee on the implementation plan. *Completed to planned scope in 2023.*
- (g) Conduct a comprehensive review of the terms of reference of the Audit Advisory Committee in the light of the findings of S3i. In this respect, a change in the terms of reference should consider the establishment of an Audit and Risk Committee under the Executive Board. *Completed to planned scope in 2023.*

21. As reported⁹ to the Executive Board at its first regular session 2024, recommendations (b), (c), (e), (f) and (g) were completed to planned scope in 2023. Recommendations (a) and (d) were completed to planned scope in June 2024.

Progress on recommendation (a)

22. A new approach to UNOPS quarterly management reviews has been implemented to facilitate a holistic review of the organization's quarterly performance, engage the management team in risk-informed discussions, and promote forward-looking strategic decisions. This new approach has enabled the management team to surface and discuss concerns, and has introduced an accountability component to foster action-oriented discussions. Quarterly management reviews are coordinated by the Risk and Compliance Group, which supports the multiple teams involved in gathering, presenting and interpreting data for the meetings, as well as identifying trends, risks and interconnections between key performance indicators. The reviews are overseen by the Deputy Executive Director for Management and Policy.

23. UNOPS has strengthened its approach to engagement development for high-risk opportunities with more effective escalation criteria and a stronger consideration of decision alternatives and risks before commitments are made. The scope and review function of the previous engagement acceptance committee has been expanded into a portfolio oversight committee, covering a wider oversight responsibility over the end-to-end opportunity development and delivery cycle of high-stakes projects.

⁹ DP/OPS/2024/2

Progress on recommendation (d)

24. A project portfolio risk assessment has been completed in response to this recommendation. The assessment aims to enhance transparency regarding the challenges and uncertainties within the project delivery cycle and to pinpoint key areas of risk exposure across various service lines and associated lessons learned and responses. The assessment will be shared with the Executive Board ahead of its first regular session 2025, along with a closed briefing on the unredacted findings.¹⁰ The portfolio risk assessment was complemented by: (a) an external study on improved portfolio data modelling and analytics capabilities, and (b) a corporate insurance review on insurable risks.

D. Ethics, compliance and organizational culture

25. The third-party review contained 15 recommendations on ethics, compliance and organizational culture:

- (a) Define the ownership and tasks of the compliance function and communicate them clearly within the organization. **Completed to planned scope in 2023.**
- (b) In order to monitor and report on the number of cases received on a regular basis, the Ethics Office should capture the case numbers in real time. **Completed to planned scope in 2023.**
- (c) Overhaul the whistleblowing process and establish clear protocols and rules for confidentiality. **Completed to planned scope in June 2024.**
- (d) Create protocols for dealing with complaints and investigations, especially involving director level or above. Ensure that the reported concerns/cases are handled in a consistent way, regardless of the status/seniority of the reportee. Encourage personnel to report on unethical behaviour and create their trust that the ethical policies and guidelines are followed in every situation. **Completed to planned scope in February 2024.**
- (e) Engage in closer collaboration with other United Nations agencies and relevant external parties around human resources and ethics practices. **Completed to planned scope in 2023.**
- (f) Create a dedicated policy for anti-bribery and corruption. **Completed to planned scope in 2023.**
- (g) Change the ‘tone from the top’ and work to instil United Nations values. **Completed to planned scope in 2023.**
- (h) Ensure a robust management structure with clear reporting lines and sufficient division of duties in respect of finance, legal, human resources and procurement. **Completed to planned scope in 2023.**
- (i) Ensure the competence and capacity of the management team, and a structure with clear accountability in respective areas. **Completed to planned scope in 2023.**
- (j) Create a management team with a functional size and clear mandate, with an emphasis on segregation between operational and risk management, including ethics and compliance. **Completed to planned scope in 2023.**
- (k) Revise the management and organizational culture towards broader engagement and less of a top-down and hierarchical approach. **On track for completion by the end of 2024.**
- (l) Strengthen regional and functional input and participation in key decision-making. **Completed to planned scope in 2023.**
- (m) Increase the number of deputy executive director roles to two (at a minimum), with clear separation between operational and risk management. **Completed to planned scope in 2023.**
- (n) Encourage open engagement and differences of opinion through regular ‘pulse’ surveys, discussion forums and frequent sharing of information. **Completed to planned scope in 2023.**
- (o) Take into use a structured change management process to facilitate an efficient and effective organizational change. **Completed to planned scope in 2023.**

¹⁰ Decision 2024/28

26. As reported¹¹ to the Executive Board at its first regular session 2024, recommendations (a), (b), (e), (f), (g), (h), (i), (j), (l), (m), (n) and (o) were completed to planned scope in 2023. As reported¹² at the annual session 2024, recommendation (d) was completed to planned scope in February 2024. Recommendation (c) was completed to planned scope in June 2024, and recommendation (k) is on track for completion by the end of 2024.

Progress on recommendation (c)

27. The review phase of the whistle-blower and speak-up process overhaul, initiated by Executive Board decision 2022/24, was completed in June 2024. That review is separate from the Board's request¹³ to update the policy on protection against retaliation, which was completed in August 2022.

28. The completion of the review phase marked the closure of the recommendation in June 2024 and initiated the implementation (ongoing at the time of writing) of reforms agreed to by the Steering Committee, chaired by the Executive Director. The implementation phase commenced in June 2024 with the launch of the whistle-blower and speak-up mechanism aimed for January 2025. From January 2025 onwards, the Ethics Office will focus its efforts on awareness-raising activities.

29. The key reforms being implemented are: (a) a portal hub to provide coherent guidance and resources for whistle-blowers and UNOPS personnel with a direct reporting mechanism; (b) a navigation focal point for guidance and information on whistleblowing procedures, processes and mechanisms; (c) a workplace conduct team to handle certain misconduct allegations and promote early intervention and de-escalation; and (d) the establishment of an interdisciplinary committee.

(a) Portal hub: The portal hub offers a single location for UNOPS personnel to access information and resources in clear and plain language concerning available informal and formal resources, with a revised and confidential reporting channel. The portal will also contain an artificial intelligence-powered pilot chatbot for non-confidential queries.

(b) Navigation focal point: A dedicated navigation focal point will offer early, confidential guidance, helping personnel navigate avenues for reporting issues and other available resources. Such support is expected to foster trust and offer psychological support with the aim of de-escalation.

(c) Workplace conduct team and toolset: The workplace conduct team will handle harassment and workplace issues with a clearly defined toolset, ranging from informal resolution to referral to formal investigations. The focus will be on early intervention and clear referral processes to improve efficiency and consistency.

(d) Interdisciplinary committee. This committee will improve cross-discipline coordination and systemic risk identification. The committee will also discuss matters relating to the effectiveness of the UNOPS whistle-blower ecosystem. This holistic approach is expected to ensure efficiency, accountability and continued improvement following its launch in January 2025.

Progress on recommendation (k)

30. UNOPS leadership reaffirms its commitment to shaping an organizational culture that reinforces its identity as the United Nations organization dedicated to expanding partners' implementation capacity.

31. Subsequent to Executive Board decision 2024/5, which welcomed the proposed approach and work plan for organizational culture change rooted in United Nations values, UNOPS has made considerable progress in its cultural transformation. This includes a comprehensive organizational culture assessment completed in August 2024 in partnership with a third-party consultant, establishing a baseline understanding of UNOPS cultural strengths and areas for improvement. Through stakeholder consultations and workshops, cultural aspirations and desired behaviours were defined and subsequently validated by the management team and global leadership network in October 2024. This cultural transformation is progressing through several key initiatives:

(a) Measuring culture progress through a new culture and engagement survey in October 2024, specifically designed to assess behavioural alignment with desired cultural aspirations. This

¹¹ DP/OPS/2024/2

¹² DP/OPS/2024/7

¹³ Decision 2022/16

approach places particular emphasis on the role of line managers in driving culture change and engagement.

(b) Ongoing implementation of a culture journey road map and communication strategy to ensure transparent and consistent messaging.

(c) Deployment of targeted training programmes and leadership initiatives designed to embed new cultural behaviours into organizational norms and processes.

32. This systematic approach ensures that cultural transformation remains aligned with the five key themes identified in the third-party review: tone from the top; accountability; transparency and communication; investment in people; and a future-proof culture.

33. Progress on the organizational culture work plan has been consistently reported through monthly briefings to the Executive Board on the comprehensive response plan and will continue to be reported through the annual item on organizational culture during first regular sessions.

E. Financial and performance management

34. The third-party review contained seven recommendations on financial and performance management:

(a) The pricing should be further developed. Efforts should be made to communicate the logic and the basis of the different pricing model elements internally and with partners so that a common understanding and acceptance is formed. **Completed to planned scope in 2023.**

(b) The risks related to the financial investment portfolio should be carefully monitored in the current economic situation and reporting should be provided monthly to the Executive Director and senior leadership. **Completed to planned scope in 2023.**

(c) Invest in resources and capabilities to enhance outcome-reporting. **On track for completion by the end of 2024.**

(d) Develop the performance management process and strengthen accountability through reporting and results management. Align the frameworks and reporting of indicators. Enhance results communication to management. **Completed to planned scope in 2023.**

(e) Define more clearly in the operational instructions what types of partnerships are accepted. Consider restricting exemptions of the Executive Office to develop new forms of partnerships without Engagement Acceptance Committee (EAC) review or proper control mechanism. **Completed to planned scope in 2023.**

(f) All regions need to ensure and reinforce the practice and process of completing the integrated practice advice and support (IPAS) review¹⁴ before the project contract is signed. **Completed to planned scope in 2023.**

(g) The development of the due diligence process should be continued and adequate resources allocated based on the volume of work in due diligence. **On track for completion by the end of 2024.**¹⁵

35. As reported¹⁶ to the Executive Board at its first regular session 2024, recommendations (a), (b), (d), (e) and (f) were completed to planned scope in 2023. Recommendations (c) and (g) are on track for completion by the end of 2024.

Progress on recommendation (c)

36. Investments in resources and capabilities to enhance management for impact,¹⁷ including outcome-based reporting, have continued throughout 2024. This work is being informed by an external study, to be completed in December 2024, that will provide options for consideration by management. Early findings of the study suggest that effective outcome-based reporting requires managing outcomes and impact throughout the entire project lifecycle, from design through implementation to closure, and at times also beyond. In its considerations of options for resourcing and embedding capabilities for impact management and outcome-based reporting UNOPS will seek

¹⁴ The integrated practice advice and support team reviews engagements before the final approval and signing of agreements.

¹⁵ This recommendation encompasses the revision of the financial regulations and rules.

¹⁶ DP/OPS/2024/2

¹⁷ "Impact implies changes in people's lives", ref: [UNSDG results-based management handbook](#).

to weigh benefits and costs of implementing the third-party recommendation in compliance with Executive Board decisions 2021/20 and 2023/16 requesting enhanced reporting on contributions.

37. The self-financing UNOPS service model requires all costs to be recovered. According to the external study, benchmarks indicate that the cost of a fully-fledged monitoring and evaluation function may represent between 5 per cent and 10 per cent of project and programme expenditure.¹⁸ Applied to UNOPS project expenditure of about \$2.7 billion that would translate into \$135 million–\$270 million. For a self-financing and demand-driven organization, such a level of costs would be hard to recover.

38. The UNOPS approach to embedding capabilities to manage for outcomes and impact may therefore need to be somewhat different from the typical approach to results-based management applied by United Nations organizations.¹⁹ Our exploration to date indicates that inspiration may be sought in the approach²⁰ that the United Nations is currently promoting for others. Together with the use of innovative technologies,²¹ this would provide a fresh perspective and enable a culture where success is defined in terms of contributions to the Sustainable Development Goals. In this way a lean evaluation function fit for purpose for the UNOPS role and mandate would need to be focused and strategic.

Progress on recommendation (g)

39. In February 2024, UNOPS finalized a critical review of its financial regulations and rules, which formed the basis for drafting a revised set. The drafting phase began in the third quarter of 2024, and continues in the fourth quarter 2024, in parallel with internal stakeholder interactions to review proposed changes.

40. Consultations on a first draft proposal, including with stakeholders such as the United Nations Office of Legal Affairs, the United Nations Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions, will commence in early 2025. UNOPS will further consult with Member States on the draft set of financial regulations and rules before the submission to the Executive Board.

41. The aim of the revised financial regulations and rules is to ensure that they are fit for purpose. Through the revision, gaps identified in recent years are being addressed, and harmonization is being pursued, where possible, with United Nations system organizations' financial regulations and rules. Therefore the revised financial regulations and rules aim to reflect best practices in financial management, and align with United Nations frameworks, including the Finance and Budget Network of the Chief Executives Board for Coordination. The process of revising the financial regulations and rules will ensure alignment and consistency with other elements of the UNOPS legislative framework now under review.

42. In line with decision 2024/28, UNOPS will share an update on the review of the financial regulations and rules during the December 2024 monthly update briefing to the Executive Board.

F. Sustainable investments in infrastructure and innovation

43. The third-party review contained nine recommendations concerning S3i (closure):

(a) Make sure the value-addition of S3i is clearly understood and create structures to support the value-addition within UNOPS broader operations. S3i needs to be incorporated appropriately into UNOPS existing legislative and internal control frameworks and monitoring. *Completed to planned scope in 2023.*

(b) Focus on activities close to what UNOPS has been seen to do well through its global implementation capacity, such as efficient project execution, infrastructure, and procurement in challenging circumstances. *Completed to planned scope in 2023.*²²

¹⁸ [International Organization for Migration norms, standards and management for monitoring and evaluation.](#)

¹⁹ [JIU/NOTE/2017/1](#)

²⁰ [Impact Management Platform.](#)

²¹ [Advancements In Mine Action: Enhancing Remote Reporting and Analysis Through Innovative Technologies.](#)

²² This recommendation encompasses support to S3i-affected countries.

(c) Clarify responsibilities on S3i management and assess the current team and capacity. Ensure adequate segregation of duties in the S3i team and establish an independent investment committee with properly defined roles and mandates. ***Recommendation not operationalized as UNOPS will not engage in S3i investments.***

(d) Comprehensively review all available information and investigation reports and take the necessary steps to resolve legal, financial and exit matters in relation to the S3i portfolio. ***The United Nations Office of Legal Affairs is leading efforts to recover the funds from the S3i investments.***

(e) Transfer the S3i project revenue funded by the Government of Finland from the management budget to the UNOPS project portfolio to ensure proper internal controls, monitoring and reporting. ***Completed to planned scope.***

(f) Assess the need for provisions for the outstanding balance related to S3i investments. ***Completed to planned scope.***

(g) Continue the risk assessment of the broader portfolio in order to understand if there is systemic failure still to be addressed. ***Completed to planned scope.***

(h) Perform a thorough review of the costs and implementation activities of the previous Deputy Executive Director and the Executive Office. ***Completed to planned scope.***

(i) Conduct a full external assessment of the existing S3i impact investing frameworks, policies and capacity. If impact investment operations are continued, UNOPS needs to establish a proper investment governance framework and strengthen the investment process and compatible operational arrangements, prior to making any new investment. ***Recommendation not operationalized as UNOPS will not engage in S3i investments.***

44. As reported²³ to the Executive Board at its first regular session 2024, recommendations (a), (b), (e), (f), (g) and (h) were completed to planned scope in 2023. Recommendations (c) and (i) were not operationalized as UNOPS will not engage in S3i investments, and recommendation (d) is led by the United Nations Office of Legal Affairs.

Progress on recommendation (d)

45. The United Nations Office of Legal Affairs is leading efforts to recover funds from S3i investments. The office is working with external counsel to assess possible avenues for recovery. UNOPS covers the costs associated with fund recovery efforts, which are expected to continue in 2025 and beyond. Progress in implementing this recommendation was reported to the Executive Board at closed in-person briefing sessions in January and June 2024. Due to the highly confidential nature of the recovery process, and so as not to prejudice ongoing funds recovery efforts, no further report on the matter can be provided at this time. An update will be provided to the Executive Board at a closed in-person briefing session in January 2025.

III. Comprehensive response plan funding allocation

46. The Executive Board, in its decision 2023/4, approved the allocation of a maximum sum of \$35.4 million, with one immediate tranche of \$11.8 million from the operational reserve, to implement defined elements of the comprehensive response plan, as detailed in the UNOPS financial outlook for 2023.

47. As part of its decision 2023/22, the Executive Board approved the carry-forward of the balance of \$23.6 million of the allocated sum of \$35.4 million to the biennium budget, 2024–2025, and approved the release of a second tranche of \$11.8 million to continue implementation of the comprehensive response plan. The Executive Board decided to release further tranches at the request of UNOPS at a future formal session, contingent on demonstrated progress in implementing the comprehensive response plan.

48. Pursuant to decision 2024/4, paragraph 11, the Executive Board approved the carry-forward of the balance of the first tranche of \$11.8 million into the UNOPS biennium budget, 2024–2025, for implementation of the comprehensive response plan.

²³ DP/OPS/2024/2

49. Information on all expenditures of funds allocated to the comprehensive response plan is available to the Executive Board through an online monitoring and reporting tool.²⁴ In March 2024, UNOPS provided the Executive Board with a report on the utilization of the first tranche.

50. Forecasted expenditure to year end is expected to reach up to \$17.1 million, which would bring the total expenditure to \$25.8 million. This is approximately \$2.2 million above the two tranches released (\$23.6 million); hence, at the first regular session of the Executive Board 2025, UNOPS is formally requesting the release of the third tranche in accordance with decision 2023/22, and will provide information, by 31 March 2025, on how the previous tranche (second tranche) was utilized.

²⁴ See the [comprehensive response plan expenditures tracking tool](#).