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EXECUTIVE COMMITTEE OF THE  
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Reports on the work of the Standing Committee  
Programme budgets, management, financial control  
and administrative oversight

**Report of the Board of Auditors  
to the General Assembly on the accounts of the Voluntary Funds Administered  
by the United Nations High Commissioner for Refugees  
for the period ended 31 December 2006**

Addendum

Measures taken or proposed in response to the recommendations in the Report  
of the Board of Auditors to the General Assembly on the Accounts of the Voluntary Funds  
administered by the United Nations High Commissioner for Refugees  
for the year ended 31 December 2006

Revised report by the High Commissioner

## I. INTRODUCTION

1. In accordance with paragraph 10 of General Assembly resolution 47/211 of 23 December 1992, the following is a report on measures taken or to be taken by UNHCR in response to the main recommendations of the Board of Auditors, as set out in paragraph 9 of their Report (A/AC.96/1039/Rev.1), as well as other recommendations as detailed in paragraphs 11 to 155. Unless otherwise indicated, all references appearing below relate to the aforementioned Report.

### **Main recommendations**

## II. RECOMMENDATION 9 (a)

**2. Continue to implement a strict “staff in between assignments” policy, with a view to providing every staff member with a full-time assignment in order to limit the cost for the organization (para. 14);**

### Measures taken by the Administration

3. UNHCR acknowledges the high number of staff members in between assignments (SIBAs). The number of SIBAs fluctuates but remains a major workforce management challenge. The number of SIBAs as of 1 September 2007 was 156 compared to 194 before the March 2007 Appointments, Postings and Promotions Board (APPB) sessions. This represents a reduction of 20 per cent. The majority are working on missions or temporary assignments in various field locations. The Office has taken a number of measures to deal with the problem of SIBAs. These include proactive counselling of staff, introduction of stricter measures on number of permissible compendia, and a voluntary separation programme.

4. The Office is also strengthening the Career Planning Unit in the Recruitment and Postings Section of the Division of Human Resources Management (DHRM), which is tasked with providing structured advice, counselling, guidance and support to staff members on career advancement, possibilities for posting and career development opportunities within and outside the organization.

5. As part of UNHCR's Structural and Management Change process, measures are also under way to address the SIBA issue through a comprehensive review of UNHCR's workforce management. The aim of the process, which UNHCR launched in February 2006, is to improve UNHCR's responsiveness to the needs of its beneficiaries by channelling more of its resources into operations, reducing expenditures on administration and Headquarters costs, and locating staff and services where they are most effective. This involves reviewing and realigning structures, processes and workforce, with a view to maximizing flexibility, effectiveness and overall performance. While certain workforce adjustments are being made as the process proceeds, the majority of UNHCR staff members hold indefinite contracts. A definitive resolution of the problems of SIBAs amongst UNHCR's international professional workforce thus requires a comprehensive staffing exercise which can be undertaken only when the results

of the reform are fully known and the organization's staffing needs fully defined. Once work on the streamlining of Headquarters and Field operations has been completed in the first quarter of 2008, UNHCR plans to undertake an exercise to align the number of international professional staff with the number of posts required to meet the needs of the organization, thus eliminating the SIBA problem.

6. Notwithstanding the above there will be, at any given time, a number of staff who have completed a standard length of assignment (SAL) in one duty station and are being considered for appointment to another, in accordance with UNHCR's policy on the equitable rotation of staff between duty stations.

### III. RECOMMENDATION 9 (b)

**7. Improve its treasury risk management; prepare guidelines in respect of its centralized pooling policy; and implement better segregation of duties in banking operations (para. 35);**

#### Measures taken by the Administration

8. The implementation of the Treasury Management System (TMS), progressively from late 2007, in conjunction with the adoption of a centralized cash pooling, will significantly facilitate risk management. The segregation of duties in banking operations from the front office in Treasury to the back office in Finance will be anchored in roles and responsibilities within Peoplesoft and TMS systems.

### IV. RECOMMENDATION 9 (c)

**9. Take comprehensive steps to manage its foreign-exchange risk exposure (para. 40);**

#### Measures taken by the Administration

10. The Treasury Management System's (TMS) functionality will permit more effective mitigation of the foreign exchange risk derived from both balance sheet and income and expenditure exposures, through global system-enabled cash flow forecasting and positioning.

### V. RECOMMENDATION 9 (d)

**11. Incorporate into its contributions tracking system an indicator to assess the timelag between the due date and payment of contributions, and formalize the payment due dates of pledged contributions into contractual agreements (para. 42);**

Measures taken by the Administration

12. UNHCR's contributions are voluntary and are negotiated accordingly. Pledges pending payment are regularly monitored through PeopleSoft reports. Draw-down schedules exist for some major donor Governments. The draw-down on pledges is advanced whenever possible, and regularly reviewed. UNHCR is continuing to promote donor commitment to specific payment dates for pledged contributions within contractual agreements, in order to improve the predictability in timing of the receipt of pledged contributions and to encourage the early payment of pledges.

VI. RECOMMENDATION 9 (e)

**13. Update periodically the status of bank accounts (para. 44);**

Measures taken by the Administration

14. UNHCR agrees with the Board's recommendation and action will be taken accordingly.

VII. RECOMMENDATION 9(f)

**15. Improve the effectiveness of communication between the Finance Department and the Treasury Section with regard to the closing of field office bank accounts (para. 46);**

Measures taken by the Administration

16. UNHCR agrees with this recommendation. The integrated tasks and duties derived from banking operations between Treasury and Finance will be segregated through the allocation of system-based roles and responsibilities within the MSRP Treasury Management and Finance systems when the Treasury Management system goes live in November 2007.

VIII. RECOMMENDATION 9 (g)

**17. Fully reconcile all bank accounts in a timely manner (para. 51);**

Measures taken by the Administration

18. UNHCR agrees with this recommendation. With automated on-line reconciliation to be available by the end of 2007 for all offices, UNHCR will be better equipped to ensure timely and accurate bank account reconciliation. In 2007, UNHCR is monitoring field offices' timely compliance on a monthly basis.

IX. RECOMMENDATION 9 (h)

**19. Introduce controls to avoid negative balances on petty-cash accounts (para. 54);**

Measures taken by the Administration

20. UNHCR agrees with the Board's recommendation and has reinforced procedures for monthly monitoring of petty cash balances during 2007. Negative balances are flagged during monthly closure of accounts and appropriate corrective actions are taken accordingly.

X. RECOMMENDATION 9 (i)

**21. Continue to accelerate the pace of submission of sub-project monitoring reports (para. 57);**

Measures taken by the Administration

22. UNHCR will continue to actively monitor the recording of Implementing Partner (IP) Monitoring Reports and the associated uploading of SPMR-related accounting transactions in the MSRP. However, taking into account the challenging operational environment of UNHCR's activities, the Office considers that up to 98 per cent compliance by June of the following year is an acceptable status which has been consistently achieved in recent years through a sustained effort by the organization.

XI. RECOMMENDATION 9(j)

**23. UNHCR should a) significantly increase the proportion of audit certificates received in respect of implementing partners' expenditure; (b) shorten the deadline for the submission of audit certificates and continue to improve its statistical monitoring of audit certificates; and (c) determine the overall impact on its financial position of qualified audit certificates and reflect this impact in its financial statements as needed (para. 60);**

Measures taken by the Administration

24. UNHCR agrees with statements (a) and (c) above. The organization has significantly improved its reporting tools for monitoring IP audit certification compliance as elaborated in the response to recommendation 9 (k) below (para.62). However, UNHCR wishes to underline that the adoption of IP audit certification is not a short-term process. It is a mid- to longer-term goal with formidable challenges. UNHCR field operations are often located in remote areas around the world and the availability of qualified auditors and fully competent audit firms can present a constraint.

Notwithstanding these difficulties, UNHCR holds itself to high standards of verification requiring IP audit certification for sub-agreements above certain budget values, and remains committed to this challenge. With regard to statement (b) above, UNHCR has already shortened the deadline for the submission of implementing partner audit certification and is of the view that further reduction is not feasible (please refer to paragraph 28 below for further explanation).

## XII. RECOMMENDATION 9 (k)

**25. Take all necessary steps to secure reasonable assurance on the reported use of funds by implementing partners prior to the final audit of its financial statements and (b) to disclose any relevant concerns regarding this usage in the notes to the financial statements (para. 62);**

### Measures taken by the Administration

26. UNHCR considers that its subproject monitoring reports (SPMRs) constitute the fundamental internal management tool and process for the verification of the use of funds by implementing partners. UNHCR's programme management and financial and expenditure control officers in the Field are primarily responsible for ensuring that SPMRs are received from implementing partners in a timely, accurate and complete manner. Project instalments are dependant upon the adequacy of such reporting, supported by the physical monitoring by such staff, of actual operations on the ground. The Office of Internal Oversight Services (OIOS) in its role as UNHCR's internal audit service provides further independent validation and verification. Implementing partner audit certification is seen as a complementary tool to further examine the appropriateness of the use of funds, and as a further independent basis for the identification of deficiencies that may require closer monitoring or remedial follow-up, and which might otherwise fall beyond the reach of the OIOS audit plan.

27. While independent audit validation of implementing partner records, activities and SPMRs is of important concern to UNHCR, the Office does not consider that the specific issue of the limited recording of independent audit reports for projects at the time of the Board of Auditors' review hampers the Office's ability to obtain an accurate picture of the situation and proper use of funds by implementing partners. The absence of data in the system, while inconvenient from a management perspective, does not mean that the monitoring is not performed.

28. UNHCR is not in a position to further reduce the newly imposed three-month deadline from the project liquidation date for the receipt of prior year implementing partner audit certificates, i.e. for their availability in time for the final Board of Auditors' audit of its prior year financial statements. Nevertheless, UNHCR has significantly improved its systems-based reporting tools for monitoring implementing partner certification compliance and has made considerable progress in uploading the status of implementing partner audit certification for the years 2004, 2005 and 2006, as also reported to the Board of Auditors. UNHCR will undertake a review of the adequacy of

existing audit oversight, coordination, monitoring and follow-up structures and responsibilities, which will inter alia address the need to further define and reinforce functional accountabilities in the Field and at Headquarters for substantive follow-up on the findings reported through implementing partner audit certification.

### XIII. RECOMMENDATION 9 (l)

**29. Strengthen the monitoring of subprojects and ensure that adequate records are maintained for all project assets (para. 74);**

#### Measures taken by the Administration

30. Since May 2007, the Office has introduced monthly narrative and financial reports for all partners which are scrutinized by the sub offices and the branch office, as well as monthly fuel consumption reports. In addition, the Office is conducting regular verification of assets and of records. The next exercise is scheduled for October/November 2007 in Uganda in field offices as well as in Kampala.

### XIV. RECOMMENDATION 9 (m)

**31. Review its process to ensure the validity of unliquidated obligations (para. 78);**

#### Measures taken by the Administration

32. UNHCR agrees with this recommendation and will, as necessary, strengthen procedures that will more closely scrutinize the systematic validation for unliquidated obligations (ULOs).

### XV. RECOMMENDATION 9 (n)

**33. Complete the data clean-up exercise of the asset database started in 2005 (para. 82);**

#### Measures taken by the Administration

34. UNHCR believes that any further deployment of limited resources to retroactively re-categorize non-active assets in Asset Track (AT) would not be cost-justified in terms of the value of such an exercise for current and future asset management purposes.

35. Prior to their migration to the MSRP/PeopleSoft (PS) financials and asset data base, field locations are required to re-verify the physical existence of assets and to validate all relevant records. This process in effect results in the cleaning up and closure of legacy databases. With the completion of the MSRP/PS global roll-out by end 2007 all asset recording, tracking and

disposal will be in one system, replacing the three currently non-aligned systems (Asset Track, Procurement/CTS, and FMIS). MSRP/PS data integrity controls eliminate the possibility of data entry errors. Security access is limited to assigned staff. One bar-code can be entered only once into the system. Re-deployment of assets to other countries is controlled by Headquarters. The Asset Management Unit (AMU) will have a global online view of all asset database information, and will be in a position to react immediately on any issues requiring remedial action.

#### XVI. RECOMMENDATION 9 (o)

**36. Periodically reconcile the amount of the purchases recorded in the accounts and those entered into the database (para. 85);**

##### Measures taken by the Administration

37. Due to the ongoing roll-out of the MSRP/PS to all field locations, the implementing partner purchases data was only partially available in MSRP in a systematic, online real-time manner. Discrepancies arose from the use of different recording systems while uploading data from one to the other. The conditions creating such discrepancies will be eliminated with the completion of the MSRP/PeopleSoft roll-out by the end of 2007 and the reconciliation of purchases recorded within the asset database will be systematic. Further enhancement of the MSRP asset register is envisaged to provide updated input to the Financial Statements, to enhance the monitoring of asset investments, and to move towards International Public Sector Accounting Standards (IPSAS) compliance by 2010 as a means of ensuring best practice over asset recording, verification, management and disposal.

#### XVII. RECOMMENDATION 9 (p)

**38. Pursue its efforts to perform timely annual physical inventories (para. 89);**

##### Measures taken by the Administration

39. In line with previous audit recommendations, UNHCR conducted an annual physical verification of its assets at Headquarters in the last quarter of 2006. The verification exercise was undertaken by the Asset Management Unit (AMU) with the assistance of the Asset Stock holders. The physical verification was conducted by all Sections by the end of December 2006 with the exception of the Information Technology (IT) and Telecoms warehouses and the Emergency and Security Service (ESS).

40. The Telecoms warehouse was closed in July 2007. Assets are being shipped to various locations in the Field, sold or written off. The physical verification of the assets contained in the IT warehouse was also completed. The update of the assets database was completed on 15 July 2007.



41. UNHCR will ensure that the physical verification of assets is undertaken in a timely and comprehensive manner at Headquarters as well as in the Field. For this purpose further enhancements of MSRP/PeopleSoft are required for implementation during the course of 2008.

XVIII. RECOMMENDATION 9 (q)

**42. Update the assets database and report the decisions made by local asset management boards in a timely manner (para. 94);**

Measures taken by the Administration

43. In line with the previous audit recommendations, UNHCR has set up procedures to which all offices must comply concerning the elimination of assets written off from asset registers. Further enhancement of the MSRP/PS financials and asset register is envisaged to facilitate more timely HAMB (Headquarters Asset Management Board) assessment and decisions. An ongoing review of LAMB (Local Asset Management Board) decisions has been initiated in 2007 for all countries operating on MSRP/PeopleSoft.

XIX. RECOMMENDATION 9 (r)

**44. Reduce the time between changes in country assessment and their approval (para. 130);**

Measures taken by the Administration

45. UNHCR agrees with this recommendation. The action alert system will be revamped in 2007 to include a crisis scanning mechanism with a target go-live date of June 2008. The above recommendation will be fully taken into consideration when doing so.

XX. RECOMMENDATION 9 (s)

**46. Bring its stock in line with its target level of 500,000 refugees (para. 134);**

Measures taken by the Administration

47. UNHCR agrees with this recommendation subject to the availability of resources (contributions in cash and in-kind) for this important purpose.

XXI. RECOMMENDATION 9 (t)

**48. Improve the accuracy of its demographic estimates and test them for reasonableness (para. 142);**

Measures taken by the Administration

49. UNHCR accepts the Board's recommendation; however, it wishes to point out that in many respects the Office already does test its published statistics for reasonableness. At the global level, UNHCR is taking measures to improve the quality of its statistical reporting. All country operations receive feedback from Headquarters on their Annual Statistical Reports, and measures are also under way to improve the quality of the annual Standards and Indicators Reports. UNHCR recognizes that it needs to strive constantly to improve the quality and accuracy of its reporting. On individual registration, the High Commissioner has already set in place global performance targets for the period 2007–2009 requiring that all UNHCR offices registering refugees and other persons of concern have in place Standard Operating Procedures (SOPs) for continuous registration. The requirement for continuous registration means, for example, that the registration SOPs must include procedures for checking at least once a year for any changes in household composition, such as births, deaths, marriages, divorces and the arrival or departure of family members.

50. For the specific example of Uganda referred to in the Audit report, a registration mission took place in March 2007 to advise the operation on improving their data management procedures. An Operations Data Manager (P3) post was created and filled in June 2007. A refugee verification exercise as part of the continuous registration to update the individual registration data is planned to start in November 2007.

XXII. RECOMMENDATION 9 (u)

**51. In consultation with the United Nations Ethics Office, request the United Nations System Chief Executives Board for Coordination to address the gap in current conflict-of-interest policies (para. 149).**

Measures taken by the Administration

52. UNHCR's Legal Affairs Section (LAS) will take the lead in following up with the United Nations Ethics Office on the above recommendation. LAS will provide a background paper to the United Nations Ethics Office by 31 October 2007, with a view to obtaining the United Nations Ethics Office's guidance in providing guidelines for UNHCR staff to address conflict of interest situations with Implementing Partners.

**Other recommendations**

XXIII. RECOMMENDATION Para. 65

**53. UNHCR agreed with the Board's recommendation that it integrate all the sub-projects into the MSRP database as quickly as possible.**

Measures taken by the Administration

54. Action is being taken to update MSRP records for implementing partner sub-projects and this exercise will be concluded with the completion of the MSRP global roll-out expected by the end of 2007.

XXIV. RECOMMENDATION Para. 67

**55. UNHCR agreed with the Board's recommendation that it determine and address the causes of discrepancies between MSRP and Livelink.**

Measures taken by the Administration

56. UNHCR recognizes that discrepancies exist between the two systems. As Livelink is a flat PDF file system and MSRP/PS is an online real-time data generator the means of replicating more accurate and complete data transfer between MSRP and Livelink will be further assessed during 2007.

XXV. RECOMMENDATION Para. 71

**57. The Board recommends that UNHCR review the expenditure channelled to the Uganda Office of the Prime Minister to determine whether it strictly complies with its mandate and legislative authority.**

Measures taken by the Administration

58. UNHCR Uganda will continue to strengthen the monitoring of the implementation of sub-projects signed with the Office of the Prime Minister (OPM). Since the United Nations Board of Auditors' mission, UNHCR has provided on-the-job technical training to OPM programme staff. A follow-up training will take place in October/November 2007, after the third quarter SPMR is submitted and verified by UNHCR in Kampala and in the Field.

59. Like other Implementing Partners, OPM submits monthly narrative and financial reports, as well as fuel consumption reports. Funding to OPM is in line with the core functions of their responsibilities vis-à-vis refugees, i.e. to advise the Government at all levels on all matters pertaining to refugees; identify and initiate projects for refugees and refugee-hosting areas; coordinate and monitor the implementation of projects for refugees and ensure that they comply with government policies; examine and determine the status of asylum-seekers; and provide physical protection to refugees in line with national and international obligations.

XXVI. RECOMMENDATION Para. 87

**60. UNHCR agreed with the Board's recommendation that it reconcile the data from the physical inventory with the data from both databases so that the analysis, reconciliation and update can be reflected in the note to the financial statements of the year to which the inventory refers.**

Measures taken by the Administration

61. UNHCR cannot agree with this recommendation as the reconciliation between the legacy asset track system (AT) and the new MSRP/PS system cannot be fully achieved in a cost-beneficial manner due to deficiencies within the legacy system, the negative impact of which is limited to the completion of the global MSRP roll-out at the end of 2007.

XXVII. RECOMMENDATION Para. 92

**62. The Board recommends that UNHCR review its asset management processes to ensure that items disposed of or stolen be written off in a timely fashion.**

Measures taken by the Administration

63. UNHCR agrees with this recommendation and will ensure that items are disposed of in a timely manner.

XXVIII. RECOMMENDATION Para. 96

**64. UNHCR agreed with the Board's recommendation that it shorten the time period for formal write-off approvals.**

Measures taken by the Administration

65. UNHCR agrees with the recommendation and will improve the time period for obtaining the formal write-off approvals.

XXIX. RECOMMENDATION Para. 98

**66. UNHCR agreed with the Board's recommendation that it record accrued interest not yet due in the appropriate account at the end of each year.**

Measures taken by the Administration

67. UNHCR agrees and will implement this recommendation in 2007.

XXX. RECOMMENDATION Para. 101

**68. UNHCR agreed with the Board's recommendation to comply with its cash-management policy with regard to ceilings of assets held in a single bank.**

Measures taken by the Administration

69. UNHCR agrees and will comply with this recommendation.

XXXI. RECOMMENDATION Para. 106

**70. UNHCR agreed with the Board's recommendation to prepare briefing kits in a harmonized and improved format that comply with the guidelines.**

Measures taken by the Administration

71. UNHCR agrees with the audit recommendation and will reiterate explicit instructions by the Executive Office to all Bureaux/Divisions on the proper form and preparation of briefing kits and talking/speaking points for the High Commissioner. Implementation will be undertaken by end of 2007.

XXXII. RECOMMENDATION Para. 108

**72. The Board recommend that UNHCR establish written procedures for the recruitment of the Deputy High Commissioner and the Assistant High Commissioners.**

Measures taken by the Administration

73. These recruitments were undertaken in accordance with past practice and on a competitive basis. The Deputy High Commissioner (DHC) and Assistant High Commissioners (AHCs) were appointed on the basis of shortlists and well-publicized application processes, respectively, followed in each case by thorough screenings and panel interviews. UNHCR will revise the relevant procedures by the end of 2007 to reflect this competitive process and the fact that these senior appointments are undertaken with the concurrence of the Secretary-General.

XXXIII. RECOMMENDATION Para. 110

**74. The Board recommends that UNHCR fulfil the PARs of all staff members of the Executive Office.**

Measures taken by the Administration

75. UNHCR agrees with the recommendation for staff above the D-2 level and is making enquiries with the United Nations Secretariat on the need and manner of undertaking performance evaluation reports for the High Commissioner, who is at the Under-Secretary-General level.

XXXIV. RECOMMENDATION Para. 115

**76. The Board recommends that UNHCR fill vacant posts in a timely way and shorten recruitment procedures.**

Measures taken by the Administration

77. UNHCR believes that adequate clarification was provided to the Board. The recommendation is therefore not relevant to the specific circumstances within which the post in question was temporarily occupied and not vacant for a protracted period.

XXXV. RECOMMENDATION Para. 120

**78. UNHCR agreed with the Board's recommendation that it review the validity of all external standby agreements for emergency responses and update its stocktaking and catalogue of emergency response resources accordingly.**

Measures taken by the Administration

79. UNHCR is currently implementing this recommendation. A staff member seconded from the DRC (Danish Refugee Council) is preparing a full new catalogue of Standby Agreements. In addition, all standby agreements have been reviewed and some are in the process of being updated, with new ones being added. The publication of the standby agreements guidelines will be finalized by December 2007. The Guidelines will be updated once every two years with addenda issued should agreements be renewed or altered in the meantime.

XXXVI. RECOMMENDATION Para. 122

**80. The Board recommends that UNHCR assess the efficiency and effectiveness of emergency deployment procedures.**

Measures taken by the Administration

81. UNHCR agrees with this recommendation and will most certainly undertake a study of emergency deployments during 2007, including internal and external ones together with its partners.

XXXVII. RECOMMENDATION Para. 126

**82. The Board recommends that UNHCR clarify the issue of project personnel arrangements and ensure compliance with the 2004 Executive Board instruction on the discontinuation of such arrangements.**

Measures taken by the Administration

83. Further to detailed clarifications provided during the audit on the nature of external arrangements, UNHCR intends to complete a matrix and guidelines on UNHCR's Additional Workforce Standby Arrangements by the end of 2007. These guidelines will refer to the Standby Arrangements for both emergency and non-emergency situations. The matrix will include information such as the source of funding for the deployee, the entitlements for the deployee, e.g. R&R, status of the deployee, insurance cover for the deployee, provisions for medical evacuation, etc.

84. The guidelines will be available on the Intranet. On completion of these guidelines, further global instructions will be issued reinforcing the policy on the cessation of the use of "project staff".

XXXVIII. RECOMMENDATION Para.132

**85. The Board recommends that UNHCR implement a monitoring tool on the quality and quantity of items stocked in Dubai.**

Measures taken by the Administration

86. UNHCR agrees with this recommendation. The stockpile in Dubai is mainly for vehicle and emergency items and was only established in 2006. The recording of assets and inventory in PeopleSoft is under implementation and will be completed by the end of October 2007.

XXXIX. RECOMMENDATION Para. 138

**87. The Board recommends that UNHCR ensure full compliance with MOSS/MORSS regulations, especially for duty stations in phase III.**

Measures taken by the Administration

88. UNHCR continues to support offices to achieve MOSS compliance through targeted financial and advisory support, bearing in mind that the security situations in many operational locations are dynamic and constantly evolving. Furthermore, implementation is being reinforced through field missions to certain countries and regions with the aim of strengthening the capacity of field offices to develop and implement their own security management systems, including effective budgeting for security measures.

89. A recent questionnaire revealed that 37 field offices in phase 3 and above locations were still not MOSS-compliant. Firm instructions have gone to the concerned managers to take all necessary measures to meet the objective of compliance by the end of 2007. The status will be monitored and reported on a monthly basis to the Senior Management Committee in October, November and December. It should be noted that MORSS did not form part of the above-mentioned survey. A separate survey will be undertaken to address compliance in guesthouses and other living accommodation to meet the needs of staff in all locations. This activity will be conducted by June 2008.

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