



# **INTERNAL AUDIT DIVISION**

## **REPORT 2024/083**

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**Follow-up review of the implementation of previous audit recommendations pertaining to information and communications technology governance in the United Nations Secretariat**

**The governance framework and supporting processes for implementation of outstanding recommendations need to be strengthened**

**24 December 2024  
Assignment No. AT2023-517-02**

# **Follow-up review of the implementation of previous audit recommendations pertaining to information and communications technology governance in the United Nations Secretariat**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted a follow-up review of the implementation of previous audit recommendations pertaining to information and communication technology (ICT) governance in the United Nations Secretariat. The objective of the review was to assess the adequacy and effectiveness of actions taken by the Secretariat for implementing previous OIOS recommendations relating to ICT governance. The review covered the period from January 2018 to April 2024 and covered the implementation of ICT governance recommendations, which included: (i) governance framework; (ii) risks, resources and cost optimization; and (iii) stakeholder engagement. The review assessed the root causes of non-implementation of ICT governance audit recommendations and reassessed overdue ICT governance audit recommendations for their continued relevance.

As of March 2024, the Secretariat had 123 overdue recommendations on ICT governance. Sixty-four out of these 123 recommendations (52 per cent) were addressed to (OICT) and the rest were distributed amongst fifteen other Secretariat entities. As a result of the follow-up review, as of 23 December 2024, OIOS closed 50 recommendations that were fully implemented and assessed 73 as partially implemented. These recommendations remain in 'in progress' status pending receipt of evidence of their implementation, or the compensating controls established to address the underlying issues.

The review indicated that the governance framework and supporting processes for implementation of outstanding recommendations need to be strengthened.

OIOS made three recommendations. To address the issues identified in the review, OICT needed to:

- Establish and monitor performance targets for the closure of overdue ICT governance recommendations from oversight bodies to strengthen the Secretariat's control environment;
- Introduce a tracking mechanism for ICT governance recommendations from oversight bodies; and provide regular updates to the ICT Steering Committee on the implementation status of outstanding recommendations; and
- Develop and implement the ICT accountability framework in consultation with relevant stakeholders.

OICT accepted the recommendations and has undertaken to implement them. Actions required to close the recommendations are indicated in Annex I.

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# Follow-up review of the implementation of previous audit recommendations pertaining to information and communications technology governance in the United Nations Secretariat

## I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted a follow-up review of the implementation of previous audit recommendations pertaining to information and communication technology (ICT) governance in the United Nations Secretariat.

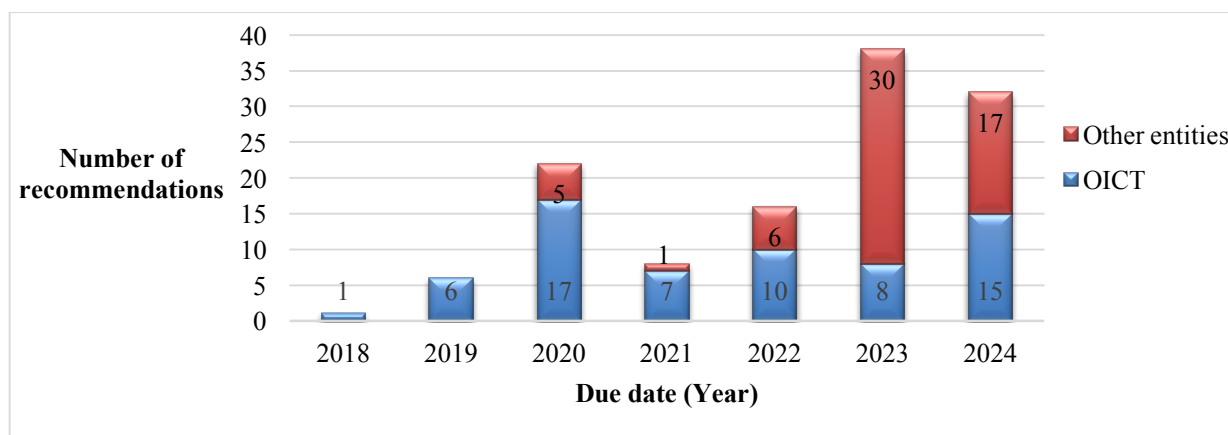
2. In 2010, the General Assembly endorsed the accountability system for the Secretariat in its resolution 64/259 which, inter alia, recognized the important role of oversight bodies and full compliance with their accepted recommendations. Implementing audit recommendations is a key aspect of management's responsibility to uphold accountability and strengthen the control environment.

3. The Secretariat uses various data management systems to support ICT governance. Unite Apps serves as the central repository for data on Secretariat applications and public websites. Entity focal points are responsible for maintaining this data, including during the annual compliance self-certification exercise. The Unite Technology Scorecard helps to track ICT performance against key metrics. Additionally, Secretariat entities use dashboards to monitor resource levels, while SharePoint repositories are widely used for collaboration, knowledge management and dissemination of ICT policies and standards.

4. OIOS monitors the status of outstanding recommendations in coordination with the audit focal points of the Office of Information and Communications Technology (OICT) and other Secretariat entities through the OIOS audit management system. The status of recommendations is visible to Secretariat entities on the management dashboards provided by the Division of Management Strategy, Policy and Compliance (DMSPC).

5. In September 2023, the Management Committee requested OIOS to review overdue ICT governance recommendations to identify gaps in the overall ICT control environment. Chart 1 shows the ageing of ICT governance recommendations as of March 2024.

**Chart 1: Ageing of ICT governance recommendations from January 2018 to March 2024**



6. As of March 2024, the Secretariat had 123 overdue recommendations on ICT governance stemming from audits of ICT acquisitions and asset management, business continuity and disaster recovery,

cybersecurity preparedness, data management and enterprise infrastructure and applications (network, communications, Umoja, Inspira, cloud and unmanned aerial systems). Sixty-four out of these 123 recommendations (52 per cent) were addressed to (OICT) and the rest were distributed amongst fifteen other Secretariat entities.

7. Comments provided by OICT, DMSPC and the Department of Operational Support (DOS) are incorporated in italics.

## **II. OBJECTIVE, SCOPE AND METHODOLOGY**

8. The objective of the review was to assess the adequacy and effectiveness of actions taken by the Secretariat for implementing previous OIOS recommendations relating to ICT governance.

9. This engagement was included in the 2024 risk-based work plan of OIOS due to the risk that unmitigated weaknesses in ICT governance could have an adverse impact on the Secretariat's control environment.

10. OIOS conducted this review from February to August 2024. The review covered the period from January 2018 to April 2024. Based on an activity-level risk assessment, the review covered the implementation of ICT governance recommendations which included: (i) governance framework; (ii) risks, resources and cost optimization; and (iii) stakeholder engagement. The review assessed the root causes of non-implementation of ICT governance audit recommendations and reassessed overdue ICT governance audit recommendations for their continued relevance.

11. The review methodology included: (a) interviews with key personnel; (b) review of relevant documentation; and (c) analytical review of data to identify similarities in recommendations and assess the adequacy of data management concerning ICT governance recommendations.

12. The review was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

## **III. REVIEW RESULTS**

### **A. Governance framework**

#### Need to strengthen oversight on the implementation of ICT governance recommendations

13. ICT governance best practices such as COBIT 2019 and ISO 38500 standard for the corporate governance of information technology emphasize that an ICT steering committee should provide strategic direction, ensure ICT alignment with business goals, oversee ICT investments, and regularly review ICT performance and risks. The committee should also ensure accountability, risk-based decision-making, and continuous improvement in ICT governance.

14. The Secretariat ICT Steering Committee comprised of heads of entities across the Secretariat and was co-chaired by the Under-Secretaries-General for DMSPC and DOS. OICT was responsible for leading on technical aspects of applications and technology and providing secretariat support to the Committee. OIOS observed the following:

(a) In August 2022, the Committee decided to meet bi-monthly instead of monthly, as required by its terms of reference (TOR), which reduced its ability to fulfill those terms. Additionally, the TOR stipulated

that recommendations for agenda items be submitted by any member at least three weeks before the meeting for review by the co-chairs, but there were no predetermined high-priority focus areas. These changes to the TOR may have affected the Committee’s ability to address all the high-risk ICT governance concerns.

(b) The Committee lacked a mechanism for following up on decisions, which hindered its ability to provide consistent oversight and ensure accountability. For instance, in March and August 2022, the Committee discussed actions to strengthen ICT resilience following a data centre incident in February 2022. However, there was no evidence that the Committee followed up on these actions in its subsequent meetings.

(c) The Committee did not discuss the status and impact of ICT governance recommendations made by the oversight bodies (see examples in Table 1).

**Table 1: Examples of overdue ICT governance recommendations**

Recommendation	Observations from OIOS’ follow-up review
<p>AT2018-517-01 Audit of the Inspira Human Resources Management System, recommendation #1</p> <p>OICT, in coordination with DMSPC and DOS, should: (a) perform an assessment justified by a quantified business case concerning the viability of the Inspira system and determine whether to invest in further enhancements to the system or replace it based on current and future business requirements provided by DMSPC and DOS; and (b) update the actual cost of ownership on a regular basis.</p> <p>Due date: 31 March 2021</p>	<p>OICT was yet to assess the viability of Inspira in coordination with DMSPC and DOS, considering the functionalities that were either not working or not implemented by the time of the review. The total cost of ownership of Inspira as per OICT was \$4.8 million as of 30 June 2024.</p> <p>The Office of Human Resources stated that Inspira met requirements for performance management but did not meet its requirements for three other areas: (i) strategic workforce planning; (ii) staffing selection which was dependent on the overhaul of the staff selection system envisaged to start from 2026; and (iii) learning management. In March 2024, the Committee approved OICT’s iLearn and Moodle Workplace as a dual solution to replace Inspira learning management. Although the Committee was responsible for making decisions on major developments, change requests and approving significant ICT-related policies or investments of over \$1 million within a period of four years, it did not deliberate on the viability of Inspira in its entirety. The lack of a decision on the viability of Inspira leaves room for investment in further enhancements that may not align with the strategic priorities of the Organization.</p>
<p>AT2016-615-01 Audit of Email and ICT security in Department of Field Support (DFS), recommendation # 2:</p> <p>The United Nations Archives and Records Management Section (UNARMS) should document policies/standards to ensure that email records are identified, managed and stored in accordance with the requirements for record-keeping set forth in the Secretary-General’s bulletin ST/SGB/2007/5.</p> <p>Due date: 31 December 2021</p>	<p>In May 2023, the Committee discussed storage capacity for Office365 including email, but it did not discuss the policies on email records management. OICT stated that the revised policies were under review by the Office of Legal Affairs (OLA), and the estimated implementation date is 31 December 2024. Until the policies are established and implemented, the Organization’s official email records remain exposed to risk.</p>

<b>Recommendation</b>	<b>Observations from OIOS' follow-up review</b>
<p>AT2019-517-02 Audit of the governance of applications development and acquisition at the Secretariat, recommendation #2:</p> <p>OICT, in collaboration with DMSPC, should: (a) establish appropriate mechanisms in consultation with OLA to protect the Organization's intellectual property for internally developed software; and (b) require all entities within the Secretariat to identify internally developed software that need such protection so that appropriate protection could be secured.</p> <p>Due date: 31 December 2021</p>	<p>OICT stated that it was developing a governance framework in collaboration with OLA and other United Nations entities to institutionalize open-source practices and protect intellectual property, including training sessions that were held to build capacity. However, OICT did not provide an estimated implementation date. In the meantime, the applications developed by or donated to the Organization may be used or modified without authorization, and their ownership may not be adequately safeguarded.</p>

15. As a result of the follow-up review, OIOS closed 50 recommendations that were fully implemented and assessed 73 as partially implemented. These recommendations remain in 'in progress' status pending receipt of evidence of their implementation, or the compensating controls established to address the underlying issues. Table 2 shows the overdue ICT governance recommendations as of 23 December 2024.

**Table 2: Overdue ICT governance recommendations as of 23 December 2024**

<b>Entity</b>	<b>Number of recommendations</b>		
	<b>Closed</b>	<b>In progress</b>	<b>Total</b>
<b>OICT</b>	<b>17</b>	<b>47</b>	<b>64</b>
<b>Other entities:</b>	<b>33</b>	<b>26</b>	<b>59</b>
DMSPC/ Business Transformation and Accountability Division	2	6	8
DMSPC/ Enterprise Resource Planning Solution Division	3	5	8
DMSPC/ Office of the Under-Secretary-General	1	1	2
DOS/ Office of Supply Chain Management	3	3	6
DOS/ Regional Service Centre in Entebbe	1	3	4
DOS/ United Nations Global Service Centre	3	1	4
Economic Commission for Africa	1	1	2
Economic and Social Commission for Western Asia	2	0	2
United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic	1	0	1
United Nations Organization Stabilization Mission in the Democratic Republic of the Congo	7	0	7
United Nations Interim Force in Lebanon	2	0	2
United Nations Interim Security Force for Abyei	4	3	7
United Nations Office at Geneva	0	3	3
United Nations Office at Nairobi	2	0	2
United Nations Office at Vienna	1	0	1
<b>Total</b>	<b>50</b>	<b>73</b>	<b>123</b>

16. The overdue ICT governance recommendations that have been pending for extended periods continue to affect the adequacy and effectiveness of the Secretariat's control environment. More concerted action and senior leadership oversight is required to address the related risks.

**(1) OICT should establish and monitor performance targets for the closure of overdue ICT governance recommendations from oversight bodies to strengthen the Secretariat’s control environment.**

*OICT accepted recommendation 1 and stated that it will establish monthly internal updates where targets will be set, progress reported and monitored, and accountability assigned to improve overall compliance and reduce outstanding recommendations.*

**(2) OICT should: (a) introduce a tracking mechanism for ICT governance recommendations from oversight bodies; and (b) provide regular updates to the ICT Steering Committee on the implementation status of outstanding recommendations.**

*OICT accepted recommendation 2 and stated that it will strengthen its internal tracking mechanisms and use them to work with divisions and sections in the Office to improve overall compliance and reduce outstanding recommendations. An annual update will be made to the ICT Steering Committee on compliance with oversight bodies’ recommendations.*

Need to establish an accountability framework for ICT

17. In December 2022, OICT presented to the ICT Steering Committee the idea to establish an ICT accountability framework to clearly establish the roles and responsibilities for carrying out ICT activities across the Secretariat, vis-à-vis OICT’s responsibility for establishing policy and technical ICT procedures and strengthening compliance with ICT policies and procedures. The Committee tasked OICT and its working group to present a draft proposal by March 2023. OICT was unable to meet this deadline but provided an update at the Committee’s November 2023 meeting, during which Committee members observed that documents were not provided timely for their review, and the status of the working group’s activities was unclear to them. However, the Committee did not set a new target date for OICT’s draft framework. At the time of this review, OICT stated that the framework is being finalized and will be shared with stakeholders for input before presentation to the Committee.

18. The delay in establishing the accountability framework for ICT has impeded the closure of several overdue ICT governance recommendations. For example, recommendation #1 in the OIOS audit of the governance of applications development and acquisition at United Nations Secretariat, which was due for implementation by 31 December 2021, had recommended that: “OICT, in collaboration with DMSPC, should strengthen the regulatory framework for software development and acquisition by: (a) ensuring that ICT committees are constituted and meet periodically, as appropriate; (b) finalizing the delegation of authority for ICT; (c) providing direction on information security compliance and ensuring that entities certify their compliance with ICT security policies and standards; (d) clarifying the methodology for costing and sharing of application acquisition and support costs; (e) establishing an effective mechanism to globally track the total cost of ownership of ICT applications; and (f) implementing the decision of the General Assembly establishing Vienna as an Enterprise Application Centre.” While this recommendation is overdue by nearly three years, the Organization remains exposed to the risk that ICT decisions may not be aligned with the Organization’s objectives, with a lack of transparency in managing ICT resources.

**(3) OICT should develop and implement the ICT accountability framework in consultation with relevant stakeholders.**

*OICT accepted recommendation 3 and stated that the implementation of this recommendation is in progress.*

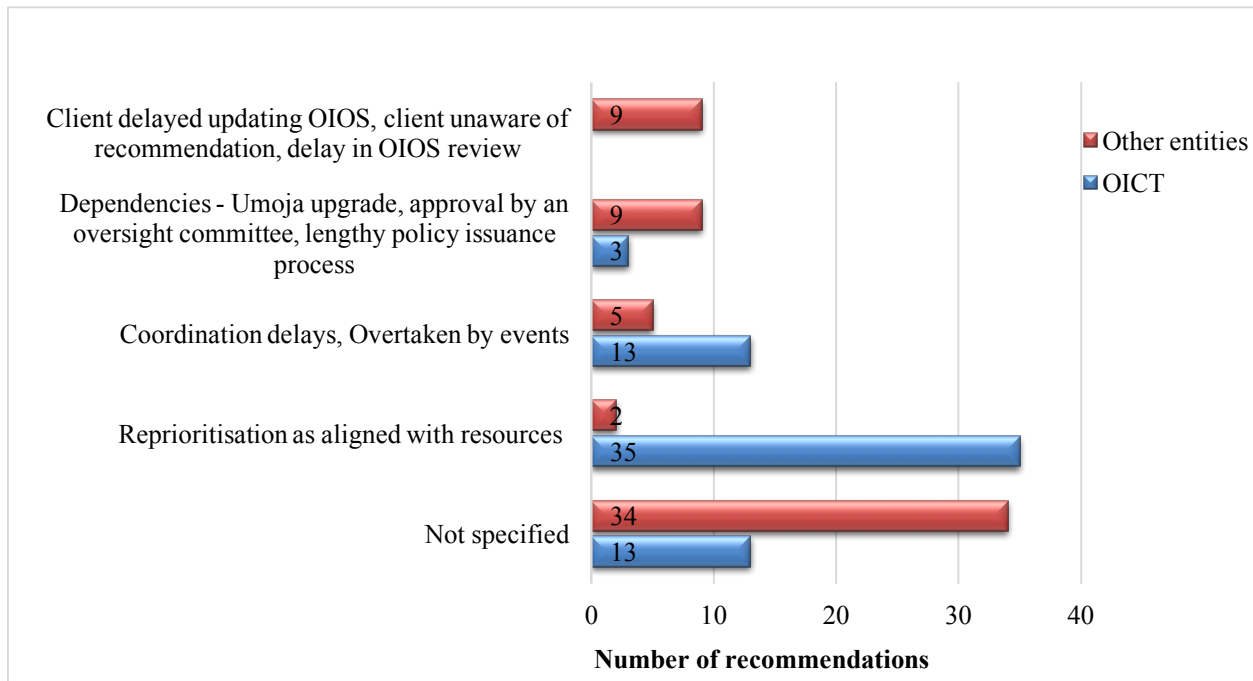


## B. Risks, resources and cost optimization

### Need to implement a process for risk-based reprioritization

19. Chart 2 below shows the reasons given for the delayed implementation of the 123 ICT governance recommendations that were overdue as of March 2024.

**Chart 2: Reasons given for delayed implementation of recommendations**



20. OICT attributed delays in implementing 35 out of 64 outstanding recommendations to reprioritization based on resource limitations. While OIOS acknowledges the resource limitations, there was no evidence of a defined approach for reprioritizing the recommendations based on cost and risk considerations.

21. Further, OICT did not establish a process to resolve other causes of delayed implementation of recommendations, including: (i) establishing reasons for non-implementation where they were not specified; (ii) justifying recommendations said to be overtaken by events and requesting closure by OIOS; and (ii) resolving delays related to coordination. Further, OICT did not establish a process to report progress regularly and seek support from the ICT Steering Committee. These open recommendations exposed the Organization to various risks, including financial loss. For example, AG2022-615-01 – Audit of procurement and management of selected contracts recommended that ICT should, in coordination with the Procurement Division and end-user entities, follow up with a contractor to receive uncollected volume discounts estimated at \$2.5 million, with a target implementation date of 31 January 2024. But this was yet to be implemented.

22. Of the 59 recommendations pertaining to other entities, 34 had no specified reason for delayed implementation. After follow-up by OIOS, the entities provided evidence of significant progress and set a target implementation date of 31 December 2024. OIOS will continue to monitor these recommendations until they are fully implemented. *OICT stated that recommendations 1 and 2 would address this issue.*

Need to consolidate actions to address open recommendations on ICT service delivery and management

23. Six recommendations from AT2018-615-01- Audit of ICT services provided by United Nations agencies to the erstwhile Department of Field Support had each achieved progress but were not fully implemented as shown in Table 3.

**Table 3: Observations on recommendations from AT2018-615-01**

Recommendation	Progress status
#1. OICT should: (a) establish an ICT service delivery model defining the role of second and third-party ICT service providers within the context of an ICT service delivery model; and (b) document appropriate policy directives for engaging with second-party ICT service providers.	OICT stated that it had finalized its internal strategic review (Realignment, Optimization and Integration – ROI) right-sizing of its contractual support base as a strategic enabler in support of the Organization's ICT mandates and entities. While OICT requested closure of this recommendation, it did not provide the supporting evidence of this ICT service delivery model and the related policies.
#2. OICT should strengthen its mechanisms for engagement of second-party providers of ICT services by: (a) conducting due diligence to ensure the cost-effectiveness of services procured by the Organization; and (b) ensuring that scalability is built into the contractual arrangements with second-party service providers.	OICT stated that they are updating the Service Delivery Agreements (SDAs) with Agency A. For Agency B, new service-based agreements were implemented in the first quarter of 2024. While OICT requested the closure of this recommendation, it did not provide supporting evidence including: (i) the current agreements for both Agency A and Agency B; (ii) due diligence undertaken; and (iii) scalability considerations built in.
#3. OICT should: (a) renegotiate the current memorandum of understanding, service delivery agreements and billing methodologies with Agency A and Agency B to mitigate the observed gaps; (b) require from Agency A detailed description and breakdown of service costs in alignment with its service catalogues; and (c) resolve the outstanding invoices of \$5 million under dispute with Agency A and recover any additional overpayments.	OICT stated that it implemented new service-based agreements for Agency B in 2023. A review for Agency A was in progress, and part (b) was no longer relevant due to changing circumstances. The resolution of the \$5 million in outstanding invoices under dispute with Agency A was underway, with guidance from the Controller's office. While OICT requested the closure of this recommendation, it did not provide the revised agreement for Agency A and evidence of resolution of the \$5 million in disputed invoices.
#4. OICT should define a methodology for calculating charge backs and develop mechanisms for visibility of charge backs allocated to each field mission.	OICT submitted the Budget Guidelines for Field Technology and the OSCM Business Guidance submitted as evidence and requested that this recommendation be closed. OIOS requires evidence that a methodology for calculating charge backs has been implemented, and that there is visibility of charge backs allocated to each field mission.
#5. OICT should: (a) assess and update the financial agreements with Agency B to prevent potential risks of overcharging such as salary costs, project management and administrative fees; and (b) ensure in future financial agreements with Agency B that the standard staff costs are aligned with those published by ICSC.	OICT stated that new service-based agreements were implemented for Agency B in 2023 and clarified that it does not oversee individual staff costs, as this is the responsibility of the service provider, and therefore requested the closure of the recommendation. However, OICT has not yet provided the current financial agreements with Agency B.
#6. OICT should strengthen its performance management monitoring processes for ICT services outsourced to Agency A and Agency B.	OICT stated that performance management monitoring processes for ICT services outsourced to Agency A were implemented. However, OICT was yet to provide: (i) current SDAs and three most recent performance monitoring reports for Agency A; and (ii) current

Recommendation	Progress status
	financial agreements and three most recent performance monitoring reports for Agency B.

24. *OICT stated that it is already working with OIOS on closing these recommendations.* OIOS awaits the documentation indicated in Table 3 above in order to close the recommendations.

### **C. Stakeholder engagement**

#### Coordination between audit focal points and process owners could be improved

25. Oversight coordination is an essential component of the Secretariat’s internal control system. The Business Transformation and Accountability Division (BTAD) of DMSPC is responsible for oversight coordination, including tracking of recommendations’ implementation and reporting periodically on implementation and related issues to the Management Committee and the Independent Audit Advisory Committee. Similarly, the Office of the Under-Secretary-General of DOS coordinates, develops and prepares responses to oversight body reports pertaining to the Department.

26. The Secretariat had established a network of oversight focal points to manage updates to recommendations in the audit management system. To update the status of recommendations and provide evidence of implementation to OIOS, the concerned process owners for the respective recommendations communicated with their entities' audit focal points who were responsible for updating the system. When OIOS added new recommendations in the system upon issuance of new audit reports, the audit focal points relayed these updates to the process owners. OIOS observed that some process owners were unaware of the recommendations assigned to them and, as a result, did not take action. Additionally, some process owners had attempted to address the recommendations without fully understanding the context of the report's observations. This sometimes led to insufficient evidence being provided, entailing multiple feedback loops between OIOS and the concerned entities. Also, even though some recommendations had already been implemented, the related updates or evidence were not entered into the audit management system for OIOS to review and close them in a timely manner.

27. *BTAD clarified that the OIOS audit management system only allows for six user profiles for each OIOS client office. This limitation means not all process owners can access the system. To address this limitation, the Administration, in collaboration with the OIOS Front Office, has established and effectively maintains a network of oversight focal points who collect implementation status updates and upload them into the system.*

## **IV. ACKNOWLEDGEMENT**

28. OIOS wishes to express its appreciation to the Management and staff of OICT, DMSPC and DOS for the assistance and cooperation extended to the auditors during this assignment.

Internal Audit Division  
Office of Internal Oversight Services

## STATUS OF AUDIT RECOMMENDATIONS

### Follow-up review of the implementation of previous audit recommendations pertaining to information and communications technology governance in the United Nations Secretariat

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
1	OICT should establish and monitor performance targets for the closure of overdue ICT governance recommendations from oversight bodies to strengthen the Secretariat's control environment.	Important	O	Receipt of evidence that OICT has established and monitors performance targets for the closure of overdue ICT governance recommendations from oversight bodies to strengthen the Secretariat's control environment.	30 June 2025
2	OICT should: (a) introduce a tracking mechanism for ICT governance recommendations from oversight bodies; and (b) provide regular updates to the ICT Steering Committee on the implementation status of outstanding recommendations.	Important	O	Receipt of evidence of a tracking mechanism for ICT governance recommendations from oversight bodies; and regular updates to the ICT Steering Committee on the implementation status of outstanding recommendations.	30 June 2025
3	OICT should develop and implement the ICT accountability framework in consultation with relevant stakeholders.	Important	O	Receipt of evidence of the ICT accountability framework developed and implemented in consultation with relevant stakeholders.	31 December 2025

<sup>1</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>2</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.

<sup>3</sup> Please note the value C denotes closed recommendations whereas O refers to open recommendations.

<sup>4</sup> Date provided by OICT in response to recommendations.

# **APPENDIX I**

## **Management Response**

TO: Mr. Byung-Kun Min, Director  
A: Internal Audit Division, OIOS

DATE: 20 December 2024  
CLASSIFICATION: Unclassified

THROUGH: Karen Lock, Director *K Lock*  
S/C DE: Business Transformation and Accountability Division  
Department of Management Strategy, Policy and Compliance

FROM: Assel Omarova-Reister, Chief *AOReister*  
DE: Accountability Service, Business Transformation and Accountability Division  
Department of Management Strategy, Policy and Compliance

SUBJECT: **Draft report on a follow-up review of the implementation of previous audit  
recommendations pertaining to ICT governance in the United Nations Secretariat  
(Assignment No. AT2023-517-02)**  
OBJET:

1. In reference to your interoffice memorandum dated 3 December 2024, please find attached Appendix I, containing the Administration's comments on the recommendations derived from the above-mentioned draft OIOS report.
2. Thank you.

## Management Response

## Follow-up review of the implementation of previous audit recommendations pertaining to information and communications technology governance in the United Nations Secretariat

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	OICT should establish and monitor performance targets for the closure of overdue ICT governance recommendations from oversight bodies to strengthen the Secretariat's control environment.	Important	Yes	Director PSGD	30 June 2025	The Office will establish monthly internal updates at the CITO direct reports level where targets will be set, progress reported and monitored, and accountability assigned to improve overall compliance and reduce outstanding recommendations.
2	OICT should: (a) introduce a tracking mechanism for ICT governance recommendations from oversight bodies; and (b) provide regular updates to the ICT Steering Committee on the implementation status of outstanding recommendations.	Important	Yes	Director PSGD	30 June 2025	The Office will strengthen its internal tracking mechanisms and use them to work with divisions and sections in the Office to improve overall compliance and reduce outstanding recommendations. An annual update will be made to the ICT Steering Committee on compliance with oversight bodies recommendations.
3	OICT should develop and implement the ICT accountability framework in consultation with relevant stakeholders.	Important	Yes	Director PSGD	31 Dec 2025	The implementation of this recommendation is in progress.

<sup>1</sup> Critical recommendations address those risk issues that require immediate management attention. Failure to take action could have a critical or significant adverse impact on the Organization.

<sup>2</sup> Important recommendations address those risk issues that require timely management attention. Failure to take action could have a high or moderate adverse impact on the Organization.