



## **INTERNAL AUDIT DIVISION**

### **REPORT 2019/141**

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#### **Audit of the United Nations University Institute on Computing and Society**

**There is need to strengthen strategic  
planning and controls relating to closure of  
projects, procurement, business continuity  
planning and security**

**23 December 2019  
Assignment No. AE2019/370/01**

# **Audit of the United Nations University Institute on Computing and Society**

## **EXECUTIVE SUMMARY**

The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations University Institute on Computing and Society (UNU-CS) based in Macao, Special Administrative Region of the People's Republic of China. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective and efficient management of UNU-CS operations. The audit covered the period from January 2017 to July 2019 and included a review of risk areas relating to: (a) strategic planning and programme management; and (b) the regulatory framework governing procurement, financial management, travel, human resources management and security.

Project planning and monitoring were generally satisfactory. Action was taken to strengthen recruitment guidelines and other aspects of human resources management. However, there is need to strengthen strategic planning and controls relating to closure of projects, procurement, business continuity planning and security.

OIOS made six recommendations. To address the issues identified in the audit, UNU-CS needed to:

- Formalize the mechanisms for deliberating on issues in between Advisory Board sessions, and for documenting and following up on the Board's observations and recommendations to ensure that they are implemented;
- Develop a strategy and long-term programme of work and submit it to the Advisory Board for endorsement;
- Ensure that project self-evaluation reports are prepared, and projects are closed in a timely manner after they are completed;
- Develop a business continuity plan; and ensure that staff are adequately trained on good recordkeeping practices;
- Initiate action to conduct a procurement exercise for travel services and establish a formal agreement with a travel agent; and
- Ensure that all gaps in compliance with security requirements are costed and addressed in a timely manner.

UNU-CS accepted the recommendations and has initiated action to implement them.

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# **Audit of the United Nations University Institute on Computing and Society**

## **I. BACKGROUND**

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations University Institute on Computing and Society (UNU-CS) based in Macao, Special Administrative Region of the People's Republic of China.

2. The UNU institute in Macao was first established in 1991 as the United Nations University International Institute for Software Technology (UNU-IIST) following an agreement signed between the UNU, the governments of Macao, Portugal and the People's Republic of China. In September 2013, UNU-IIST activities were suspended until December 2015 when UNU decided to evolve the institute and re-established it as UNU-CS. The change in name was approved by the UNU Council in May 2014.

3. UNU-CS is mandated to undertake research, advanced training and the application and dissemination of knowledge on the development and adaptation of advanced computer software to meet the needs and strengthen the capabilities of developing countries in software technology. Specifically, UNU-CS is mandated to: (a) involve technical personnel in developing countries in research as well as in the development and adaptation of software relevant to their needs; (b) promote the advanced training of professionals in developing countries, particularly trainers, in software technology, as well as in the management of software projects; (c) alleviate the intellectual isolation of specialists in developing countries by providing opportunities to participate in high quality, relevant research and development; (d) provide expert assistance to professionals of developing countries for their projects on development and adaptation of software; and (e) monitor, evaluate and disseminate information related to software technology.

4. UNU-CS is governed by an Advisory Board (hereafter referred to as “the Board”) composed of up to eight members serving in their individual capacity. The Board meets at least once a year and is entrusted with the authority to govern the Institute in accordance with the general principles, policies and criteria formulated by the UNU Council. At the time of the audit, UNU-CS was headed by an Acting Director at P-5 level (appointed in September 2018), supported by two regular staff and seven personnel engaged under Personnel Service Agreements contracts (PSA personnel). The PSA personnel included four researchers, a project manager, a communication officer and a research assistant. The Director is responsible for managing the Institute and its results in accordance with directives issued by the Board, the UNU Council and the Rector, and acting on the advice of the Board.

5. UNU-CS activities are funded through voluntary contributions and investment income derived from its Endowment Fund of approximately \$32 million. The budget for the 2018-2019 biennium was \$5.6 million while the total expenditure for 2016-2017 was \$3.7 million. As required by its Statute, UNU-CS follows the United Nations Financial Regulations and Rules.

6. Comments provided by UNU-CS are incorporated in italics.

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

7. The objective of the audit was to assess the adequacy and effectiveness of governance, risk management and control processes over the effective and efficient management of UNU-CS operations.

8. This audit was included in the 2019 risk-based work plan of OIOS at the request of UNU due to the risk that potential weaknesses in effective and efficient management of UNU-CS could affect the achievement of its objectives.

9. OIOS conducted this audit from July to October 2019 with field visits to UNU-CS offices in Macao from 10 to 25 July 2019. The audit covered the period from January 2017 to July 2019. Based on an activity-level risk assessment, the audit covered risk areas relating to: (a) strategic planning and programme management; and (b) the regulatory framework governing procurement, financial management, travel, human resources management and security.

10. The audit methodology included: (a) interviews with key personnel; (b) review of relevant documentation; (c) analytical review of data; and (d) sample testing.

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

### **III. AUDIT RESULTS**

#### **A. Strategic planning and programme management**

##### Consultations were ongoing to amend the host country agreement to reflect the new name of the Institute

12. The host country agreement dated March 1991 between UNU, the governments of Macao, Portugal, and the People's Republic of China still referenced the previous name of the institute (UNU-IIST). UNU had issued a new Statute for UNU-CS but at the time of the audit was still consulting with stakeholders to have the name in the host country agreement changed to UNU-CS. The name needs to be changed because the host country agreement gives the institute the legal status necessary to enter into agreements and contracts and addresses important issues such as privileges and immunities; exemption from tax and social contributions; and authority to hold funds and operate bank accounts. OIOS noted that UNU-CS was using different names such as UNU-IIST and UNU in Macau in dealing with partners and vendors which could lead to confusion. Further, the host country agreement addresses the host country's obligations such as the obligation to facilitate the entry into, sojourn in and transit through Macao of staff and personnel, Board members and other UNU and United Nations officials having business with the Institute. Review of correspondence showed that the UNU-CS acting Director and UNU senior management at headquarters were actively consulting with the various stakeholders to have the host country agreement amended to reflect the new name of the Institute. The issue was also discussed in UNU Council meetings.

##### Need to establish formal arrangements for addressing issues arising in between the Board's sessions

13. Effective oversight by the Board helps in ensuring that the institute optimizes its effectiveness. According to paragraph 9 of the UNU-CS Statute, the Board should meet in regular sessions of at least once a year and should adopt rules of procedures, including procedures for convening special sessions as necessary. The Board met once a year as required but had not established formal rules of procedures. There were also no other formal mechanisms established for the Board to review and deliberate on important issues that may arise in between meetings and for documenting the Board decisions and recommendations to facilitate follow up. In its 2017 and 2018 meetings, the Board made observations and raised some concerns, but no specific recommendations or decisions were made to address the concerns noted and follow up on them in subsequent meetings. For example, in 2017 the Board noted that UNU-CS could do a better job of communicating the connection between research labs and projects, and in 2018, the Board was not entirely satisfied with the full scope of research programming. However, these issues were not

discussed in subsequent meetings. OIOS noted that on 31 October 2019, the UNU-CS Acting Director convened a virtual meeting with the Board. Also, for the April 2019 Board meeting, action points including recommendations and decisions were prepared enabling subsequent follow up. It is essential that such practices are formalized to ensure that they are consistently implemented in future.

**(1) The United Nations Institute for Computing and Society, in consultation with the Advisory Board, should formalize the mechanisms for: (a) deliberating on issues in between the Board's sessions; and (b) documenting and following up on the Board's observations and recommendations to ensure that they are implemented.**

*UNU-CS accepted recommendation 1 and stated that in 2019, two Board meetings took place, an in-person meeting on 28-29 April and a virtual call on 31 October. The Board's recommendations were documented in meeting minutes, and the progress made since the April meeting was reported during the virtual call. UNU-CS intends to maintain a similar mechanism for deliberating on issues in between the Board's sessions and documenting and following up on the Board's observations and recommendations. Recommendation 1 remains open pending receipt of evidence that mechanisms for deliberating on issues in between sessions and for documenting and following up on the Board's observations and recommendations have been formally adopted by the Board.*

#### Need to develop a strategic plan and long-term work programme

14. The UNU 2015-2019 Strategic Plan, was developed following extensive consultation with the directors of UNU research institutes and the UNU Council and represents a common vision for the future work of UNU as a whole. UNU-CS developed an annual work plan in 2019 and annual benchmarks and indicators which were the main link between the UNU-wide Strategic Plan and UNU-CS activities. UNU-CS had also been in contact with the UNU Centre for Policy Research (which represents UNU at the United Nations headquarters) to exchange collaboration ideas and ways to contribute to the Secretary-General's strategies on new technologies. In 2019, UNU-CS contributed to the United Nations Secretary General's High-Level Panel on Digital Cooperation with a paper discussing the challenges faced by stakeholders in capturing and analyzing societal gender data deficit. Further, UNU-CS was invited by the Economic and Social Commission for Asia and the Pacific (ESCAP) to attend the Asia-Pacific Information Superhighway Steering Committee session in Bangkok in August 2019.

15. However, UNU-CS had not established and documented a clear strategy and long term programme of work on how it plans to implement its mandate and contribute to the cooperate goals outlined in the UNU wide 2015-2019 Strategic Plan. Developing a strategic plan would help ensure that UNU-CS uses information obtained from consultations and interactions with stakeholders to adequately prioritize its work in areas it could add most value taking into account emerging policy issues and needs faced by the United Nations system and stakeholders. UNU-CS acknowledged in its 2019 report to the Board that its projects' policy impact for the United Nations had not been fully satisfactory. Developing a strategy would also help in ensuring that strategic choices such as the rationale for opting to have less training and capacity development activities are assessed and justified. Further, a strategic plan would provide the basis for assessing and ensuring that projects initiated are aligned to UNU-CS's long term priorities. Such alignment was not always clear as evidenced by the fact that the Board in their 2017 meeting sought clarifications about how the projects fitted together within the overall research programme. In addition, a strategy and long term programme of work would be a useful tool for fundraising purposes.

**(2) The United Nations Institute for Computing and Society should develop a strategy and long-term programme of work and submit it to the Advisory Board for endorsement.**

*UNU-CS accepted recommendation 2 and stated that it intends to develop its strategic plan for 2020-2024 within 2020. The programme of work will be developed accordingly and presented to the Advisory Board for endorsement also within 2020. Recommendation 2 remains open pending receipt of the 2020-2024 strategic plan and programme of work, and evidence that it has been endorsed by the Board.*

Project planning and monitoring were generally satisfactory

16. For the period under review UNU-CS implemented six projects with operational budgets of approximately \$648,000 (excluding personnel costs) of which three were on-going at the time of the audit. The three ongoing projects were all linked to the thematic cluster on global development and inclusion and were approved by the UNU-CS Director and the UNU Council. Each project plan included outputs and performance indicators and demonstrated how UNU-CS supports the sustainable development goals (SDGs). An online project management system tool (Pelikan) was used to monitor project implementation. The system is used by all UNU institutes and gives a high-level overview of projects that are undertaken within UNU. It was used by researchers to check for overlaps in project activities with other institutes. UNU-CS project managers submitted progress reports every six months in Pelikan as required. The progress reports included a brief narrative on the status of implementation of activities and outputs such as papers, academic publications and international presentations. Improvements could be made in ensuring all the fields in Pelikan are consistently populated and project indicators clearly linked to project achievements reported. This could be done by ensuring all staff are conversant with the Pelikan system. OIOS noted that action had been taken to identify individual staff training needs as discussed later in the regulatory framework section of the report. Based on the above, OIOS concluded that project planning and monitoring practices were generally satisfactory.

UNU had a policy on Gender Equality and UNU-CS complied with its requirements

17. The UNU policy on Gender Equality requires all institutes to include gender related objectives and actions in their programmes and projects. UNU-CS had appointed a gender focal point who participated in the UNU gender focal points virtual meetings, passing on information to UNU-CS colleagues as relevant, and generally being available to point staff and personnel towards gender resources if needed. UNU-CS had also revised its key performance indicators to ensure that its projects included more gender mainstreaming objectives. Further all staff and personnel had completed the mandatory UNU Gender awareness training “I Know Gender” and for recruitment, hiring managers were provided with details of the candidate’s nationality and gender information. OIOS concluded that UNU-CS complied with the UNU policy on gender equality.

Need to close completed projects in a timely manner and ensure that self-evaluations are conducted

18. Project completion activities prescribed by UNU guidelines include a requirement to prepare a self-evaluation report which outlines the evaluation of the project outcomes, reports on policy engagement and highlights lessons learned. Only one of the three completed projects had a self-evaluation report. This was the “Wisdom of Multiple Crowds during Critical Events” project whose closing report included lessons learned relating to the delays in decision making due to partners being in distant countries and the projects’ team limited experience in media studies which delayed the research-planning phase. The two other completed projects were closed without self-evaluation reports due to the departure of the project team members before the projects were closed. All three projects were closed between seven to 19 months after the completion of the projects. UNU-CS needs to ensure projects are closed and project teams complete the self-evaluation reports in a timely manner before those due to depart leave the Institute. This would help ensure that, lessons learned, are documented and taken into account in planning and implementing similar projects in the future.

**(3) The United Nations Institute for Computing and Society should ensure that project self-evaluation reports are prepared, and projects are closed in a timely manner after they are completed.**

*UNU-CS accepted recommendation 3 and stated that it is committed to develop a mechanism to ensure that project self-evaluation reports are prepared, and projects are closed in a timely manner after they are completed. Recommendation 3 remains open pending receipt of details of the mechanism established to monitor and ensure that project self-evaluation reports are prepared, and projects closed in a timely manner after they are completed.*

## **B. Regulatory framework**

### Action was taken to strengthen recruitment guidelines and other aspects of human resources management

19. OIOS reviewed a sample of eight recruitment cases and noted that the recruitment of staff was done in a competitive manner in accordance to established procedures but there were some shortcomings in the recruitment of PSA personnel and consultants. UNU had however subsequently strengthened the recruitment guidelines to address the gaps noted. In November 2018, the UNU Chief of Human Resources Section established new recruitment guidelines which included requirements to help ensure vacancy announcements, shortlisting, interview and evaluation would be properly done and documented. Also, in February 2019, the UNU Rector issued an administrative instruction on the procedures for recruiting and administering consultants which included requirements to document the evaluation process and file all the supporting documents. In addition, in 2019 the remuneration rates of PSA personnel were reviewed and standardized to eliminate inconsistencies prior to UNU-CS migrating to using the UNDP Atlas system to process the salaries of PSA personnel. OIOS verified that the salary rates incorporated in the Atlas system were in line with the approved remuneration policy. OIOS also reviewed performance evaluations for seven staff and personnel and noted that they were done in accordance with established guidelines. PSA personnel did not establish performance goals in advance because this was not a requirement but following the audit UNU took corrective and revised the template to address the gap. Further, the Acting Director introduced learning assessment dialogues with each staff during the performance appraisal meetings to help develop a training plan for each staff. All staff had completed the mandatory trainings and in 2018, the Acting Director initiated the leadership dialogue for the first time. OIOS concluded that the gaps and shortcomings noted had been adequately addressed.

### Need to prepare a business continuity plan and establish adequate arrangements for record keeping

20. United Nations organizations are required to prepare a business continuity plan to enable an organization to continue its critical functions under all circumstances including in emergencies; and a disaster recovery plan for resumption of the functioning of the Information, and Communication Technology (ICT) infrastructure after a disruption. UNU-CS maintained servers for shared folders in its premises and performed periodic back-up of electronic files and kept them off-site to safeguard and recover data in the event of loss. However, it did not have a documented business continuity and disaster recovery plan. OIOS also noted that staff working in the UNU-CS Administration Unit had stored some documents and information on their laptops. There is a risk that such information would not be backed up and may not be available in case of emergencies. Further, records which were essential to the continued functioning of the Institute were not kept in a structured manner. UNU used the United Nations Archives and Record Management Policy but UNU-CS did not comply with the requirement citing need for staff training on recordkeeping. The weaknesses in filing were evident in the course of the audit, for example in the gaps in information and documentation provided to support the recruitment process.



**(4) The United Nations Institute for Computing and Society should liaise with UNU headquarters to: (a) develop a business continuity plan; and (b) ensure that its staff are adequately trained on good recordkeeping practices.**

*UNU-CS accepted recommendation 4 and stated that it is committed to complete the following actions in 2020 and early 2021: (a) a business continuity plan will be in place; (b) once the shared drive is set up, all institute staff will be required to follow the institute's record keeping conventions, and relevant training will be offered to all staff. Recommendation 4 remains open pending receipt of evidence that UNU-CS has developed a business continuity plan and trained its staff on good record keeping practices.*

Need to conduct a procurement exercise for travel agency services

21. United Nations Financial Regulation 5.12 recommends that procurement actions should adhere to the principles of best value for money, fairness, integrity and transparency. In 2018-2019 UNU-CS procured goods and services of approximately \$2.3 million. This included renovation of its office at a cost of \$1.4 million and travel costs of about \$206,000. The procurement for the renovation project was handled directly by the United Nations Development Programme (UNDP) with the assistance of the UNU administration in Kuala Lumpur. However, since its inception, UNU-CS procured its official travel tickets from the same local agency without a formal procurement process and formal agreement. UNU CS indicated that the travel agency used allowed for payment 30 days after the issuance of the ticket, which it found beneficial. UNU-CS needed to undertake a procurement exercise to ensure that the competitiveness of the marketplace was adequately assessed. The procurement process could entail posting an expression of interest which would help determine whether there are local travel agencies that could provide the same services. Discussion with UNU-CS personnel indicated that there were at least six other local travel agencies.

**(5) The United Nations Institute for Computing and Society should initiate action to conduct a procurement exercise for travel services and establish a formal agreement with a travel agent.**

*UNU-CS accepted recommendation 5 and stated that by the end of March 2021, it intends to carry out the procurement for travel services and establish a formal agreement with the selected vendor for a fixed term. The procurement procedure will be done in coordination with the UNU Procurement Officer, and with an option to use UNDP's procurement services. Recommendation 5 remains open pending receipt of evidence that a procurement exercise for travel services has been done.*

Renovation of the Institute Building was monitored and done within the amounts budgeted

22. UNU-CS received a voluntary contribution from the Macao Foundation for approximately \$1.4 million for the renovation project which started in October 2018 and ended in July 2019. The project expenditures were monitored and appropriate changes to the design made to ensure the renovations were done within budgeted amounts. For instance, a design of a green wall inside the building with waterfall façade that was in the original requirements was abandoned for a normal wall. In May 2019 UNU-CS sent a report to the donor that detailed the cost of the renovation works performed for a total of \$1.32 million. The report also indicated that the project was within budget. For renovation work payments, OIOS reviewed six invoices totaling \$1.25 million and noted that they were supported and that the UNU project manager checked the invoices to ensure that the work was delivered as required. OIOS concluded that the renovation project was properly monitored.

Need to comply with the minimum operating security standards

23. The Minimum Operating Security Standards (MOSS) is the primary mechanism for managing and mitigating security risks to personnel, property and assets of United Nations organizations. United Nations offices are required to comply with MOSS requirements for the Country. The United Nations Department of Safety and Security (DSS) Beijing office conducted a security assessment of UNU-CS Macao in November 2015 and concluded that UNU-CS was non-compliant in a number of key areas. At the time of the audit a preliminary costed work plan of approximately \$14,000 had been prepared by the UNU-CS security focal point. There was also a plan for the security focal point to attend security training in Beijing before the end of the year to enable him to prepare an emergency evacuation plan and to conduct an evacuation exercise. In August 2019, UNU-CS invited Beijing DSS staff to Macao for the assessment of the renovated building. The building assessment report and recommendations had not yet been received at the time of the audit. UNU-CS needs to ensure that all the gaps identified by DSS are costed and addressed in a timely manner to minimize security risks.

**(6) The United Nations Institute for Computing and Society should ensure that all gaps in compliance with security requirements are costed and addressed in a timely manner.**

*UNU-CS accepted recommendation 6 and stated that it will continue liaising with the DSS security advisor on security requirements in 2020. Recommendation 6 remains open pending receipt of evidence that the gaps in compliance with minimum security requirements have been costed and a plan of action has been established for addressing them.*

#### **IV. ACKNOWLEDGEMENT**

24. OIOS wishes to express its appreciation to the management and staff of UNU for the assistance and cooperation extended to the auditors during this assignment.

(Signed) Eleanor T. Burns  
Director, Internal Audit Division  
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## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the United Nations University Institute on Computing and Society

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	The United Nations Institute for Computing and Society, in consultation with the Advisory Board, should formalize the mechanisms for: (a) deliberating on issues in between the Board's sessions; and (b) documenting and following up on the Board's observations and recommendations to ensure that they are implemented.	Important	O	Receipt of evidence that mechanisms for deliberating on issues in between sessions and for documenting and following up on the Board's observations and recommendations have been formally adopted by the Board.	31 December 2020
2	The United Nations Institute for Computing and Society should develop a strategy and long-term programme of work and submit it to the Advisory Board for endorsement.	Important	O	Receipt of the 2020-2024 strategic plan and programme of work, and evidence that it has been endorsed by the Board.	32 December 2020
3	The United Nations Institute for Computing and Society should ensure that project self-evaluation reports are prepared, and projects are closed in a timely manner after they are completed.	Important	O	Receipt of details of the mechanism established to monitor and ensure that project self-evaluation reports are prepared, and projects closed in a timely manner after they are completed.	31 December 2020
4	The United Nations Institute for Computing and Society should liaise with UNU headquarters to: (a) develop a business continuity plan; and (b) ensure that its staff are adequately trained on good recordkeeping practices.	Important	O	Receipt of evidence that UNU-CS has developed a business continuity plan and trained its staff on good record keeping practices.	31 March 2021
5	The United Nations Institute for Computing and Society should initiate action to conduct a procurement exercise for travel services and establish a formal agreement with a travel agent.	Important	O	Receipt of evidence that a procurement exercise for travel services has been done.	31 March 2021
6	The United Nations Institute for Computing and Society should ensure that all gaps in compliance	Important	O	Receipt of evidence that the gaps in compliance with minimum security requirements have been	31 December 2020

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

<sup>3</sup> C = closed, O = open

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

## STATUS OF AUDIT RECOMMENDATIONS

## Audit of the United Nations University Institute on Computing and Society

Rec. no.	Recommendation	Critical/ Important <sup>2</sup>	C/ O <sup>3</sup>	Actions needed to close recommendation	Implementation date <sup>4</sup>
	with security requirements are costed and addressed in a timely manner.			costed and a plan of action has been established for addressing them.	

# **APPENDIX I**

## **Management Response**

## Management Response

## Audit of the United Nations University Institute on Computing and Society

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	The United Nations Institute for Computing and Society, in consultation with the Advisory Board, should formalize the mechanisms for: (a) deliberating on issues in between the Board's sessions; and (b) documenting and following up on the Board's observations and recommendations to ensure that they are implemented.	Important	Yes	Institute Director	31 December 2020	In 2019, two board meetings took place: an in-person meeting in 28-29 April, and a virtual call on 31 October. The board's recommendations were documented in meeting minutes, and the progress made since the April meeting was reported during the virtual call.  UNU-CS intends to maintain a similar mechanism for deliberating on issues in between the Board's sessions; and documenting and following up on the Board's observations and recommendations.
2	The United Nations Institute for Computing and Society should develop a strategy and long-term programme of work and submit it to the Advisory Board for endorsement.	Important	Yes	Institute Director	31 December 2020	UNU-CS intends to develop the institute strategic plan 2020-2024 within 2020. The programme of work will be developed accordingly and presented to the Advisory Board for endorsement also within 2020.
3	The United Nations Institute for Computing and Society should ensure that project self-evaluation reports are prepared, and projects are closed in a timely manner after they are completed.	Important	Yes	Institute Project Manager	31 December 2020	The Institute is committed to develop a mechanism to ensure that project self-evaluation reports are prepared, and projects are closed in a timely manner after they are completed.
4	The United Nations Institute for Computing and Society should liaise with	Important	Yes	Institute Director	31 March 2021	The Institute is committed to complete the following actions in

<sup>1</sup> Critical recommendations address critical and/or pervasive deficiencies in governance, risk management or control processes, such that reasonable assurance cannot be provided with regard to the achievement of control and/or business objectives under review.

<sup>2</sup> Important recommendations address important (but not critical or pervasive) deficiencies in governance, risk management or control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

## Management Response

## Audit of the United Nations University Institute on Computing and Society

Rec. no.	Recommendation	Critical <sup>1</sup> / Important <sup>2</sup>	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
	UNU headquarters to: (a) develop a business continuity plan; and (b) ensure that its staff are adequately trained on good recordkeeping practices.					2020 and early 2021: a. A business continuity plan will be in place. b. Once the shared drive is set up, all institute staff will be required to follow the institute's record keeping conventions, and relevant training will be offered to all staff.
5	The United Nations Institute for Computing and Society should initiate action to conduct a procurement exercise for travel services and establish a formal agreement with a travel agent.	Important	Yes	Institute Procurement Focal Point	31 March 2021	By the end of March 2021, the Institute intends to carry out the procurement for travel services and establish a formal agreement with the selected vendor for a fixed term. The procurement procedure will be done in coordination with the UNU procurement officer, and with an option to use UNDP's procurement services. The procurement is conducted in line with the financial rules and regulations of the UN.
6	The United Nations Institute for Computing and Society should ensure that all gaps in compliance with security requirements are costed and addressed in a timely manner.	Important	Yes	Institute Security Focal Point	31 December 2020	UNU-CS will continue liaising with the UNDSS security advisor on security requirements in 2020.