Office of Internal Oversight Services

INTERNAL AUDIT DIVISION

REPORT 2026/026

Audit of staff recruitment in the Regional Service Centre in Entebbe

RSCE adequately conducted recruitment, but needed to maintain complete recruitment documentation and enhance the use of available recruitment monitoring information

25 August 2026
Assignment No. 2026-616-01

Audit of staff recruitment in the Regional Service Centre in Entebbe

EXECUTIVE SUMMARY

The Office of Internal Oversight Services (OIOS) conducted an audit of staff recruitment in the Regional Service Centre in Entebbe (RSCE). The objective of the audit was to assess whether recruitment of staff was conducted fairly, transparently, and in compliance with organizational regulations and policies. The audit covered the period from January 2022 to June 2025 and included: (a) candidate screening and assessment; (b) selection process; and (c) recruitment performance monitoring.

RSCE adequately conducted recruitment in compliance with applicable regulations and policies. Established processes supported candidate screening and assessment, interview panel composition, workforce monitoring, and the promotion of gender parity and geographical diversity. On the other hand, OIOS identified gaps in the completeness and accessibility of recruitment records and delays in position-specific job opening recruitment timelines.

OIOS made two recommendations. To address issues identified in the audit, RSCE needed to:

- Establish a standardized approach, including the use of checklists and periodic reviews, to ensure that all required recruitment documentation is consistently captured, maintained and readily accessible.
- Strengthen and consistently capture information in its recruitment monitoring dashboard to adequately identify bottlenecks and implement corrective measures.

RSCE accepted both recommendations and has initiated action to implement them. Actions required to close the recommendations are indicated in Annex I.

CONTENTS

Audit of staff recruitment in the Regional Service Centre in Entebbe

I. BACKGROUND

1. The Office of Internal Oversight Services (OIOS) conducted an audit of staff recruitment in the Regional Service Centre in Entebbe (RSCE).

2. RSCE was established in July 2010, through General Assembly resolution 64/269, as a shared service centre under the global field support strategy to transform service delivery through a shift in the existing division of labour and a relocation of functions to improve responsiveness and address the needs of field missions. RSCE provides a full range of administrative, logistics and information and communications technology services to 16 client missions in Africa, representing 46 per cent of all United Nations Secretariat staff worldwide.

3. RSCE's approved apportionment for civilian staff for the period from 1 July 2020 to 30 June 2024 cumulated to $135.6 million against an actual expenditure of $135.4 million. The average vacancy rate calculated as the difference between approved and encumbered posts for the four financial periods to June 2024 was 12.1, 14.5 and 10.6 per cent for international staff, national professional officers and national general staff, respectively. RSCE had 158 job openings during the audit period from January 2022 to June 2025 across two recruitment types: position-specific job openings (PSJOs), including roster selections, and temporary job openings (TJOs), as shown in table 1.

Table 1: **Recruitment activities for international and national staff from January 2022 to June 2025**

Recruitment activity	International	National	Total
PSJO	44	48	92
TJO	26	40	66
Total	**70**	**88**	**158**

Source: Finalized job openings from Inspira[1]

4. The recruitment process is designed to be transparent, fair, and merit-based, ensuring that the most qualified and competent personnel are selected. There is also a commitment to achieve 50/50 gender parity at all levels and to have a geographically diverse workforce. The Secretary-General, pursuant to ST/SGB/2019/2, has delegated authority to the Director of RSCE to make selection decisions, appointments and lateral assignments of staff up to and including the P-5 level. Policy guidance for recruitment included: (a) ST/AI/2010/3, which governed the staff selection system until July 2025 and ST/AI/2025/2, which took effect in August 2025; (b) ST/AI/2010/4/Rev.1 pertaining to the use and administration of temporary assignments; and (c) ST/AI/2020/5 on temporary special measures for the achievement of gender parity.

5. The Human Resources and Talent Management Unit (HRTMU) is responsible for talent management, including recruitment and staff selection. HRTMU is headed by a Chief Human Resources Officer (CHRO) at the P-4 level reporting to the Deputy Director of RSCE. HRTMU is supported by 11 staff, comprising 2 professional staff, 3 field support staff, 5 national staff, and 2 United Nations Volunteers.

6. Recruitment is administered through the enterprise talent management platform, Inspira, which manages the full recruitment lifecycle from job posting and automated eligibility screening, assessment processing, compliance checks and final selection. Candidate assessments are conducted through Moodle,

[1] Consists of finalized unique job openings with candidate selections between January 2022 and June 2025. Some PSJOs resulted in multiple selections.

which facilitates the administration and grading of written tests and other evaluation exercises. Contract administration and post management for international and national staff are supported through Umoja.

7. Comments provided by RSCE are incorporated in italics.

II. AUDIT OBJECTIVE, SCOPE AND METHODOLOGY

8. The objective of the audit was to evaluate whether recruitment of staff was conducted fairly, transparently, and in compliance with organizational regulations and policies.

9. This audit was included in the OIOS 2025 risk-based work plan due to the financial and operational risks associated with recruitment, which are critical for ensuring the continuity of the Centre's operations.

10. OIOS conducted this audit from August 2025 to February 2026. The audit covered the period from January 2022 to June 2025 and included: (a) candidate screening and assessment; (b) selection process; and (c) recruitment performance monitoring.

11. The audit methodology included: (a) interviews with key staff and personnel; (b) review of relevant documentation, such as applicant assessments, interview reports, selection memoranda, review panel reports and reference checks; (c) assessment of the client's data management systems and analytical review of Inspira recruitment data to identify trends and assess recruitment timelines and outcomes; and (d) review of a sample of 45 PSJOs and 35 TJOs covering 41 international staff and 39 national staff recruitments, respectively.

12. OIOS assessed the reliability of data related to the recruitment of staff by: (a) performing electronic testing of data from Inspira, Umoja and Moodle, including selected testing of access rights and user activity logs; (b) reviewing existing information about the data; and (c) interviewing RSCE personnel knowledgeable about the data. In addition, OIOS traced a random sample of data to source documents. Based on the review, OIOS determined that the data was sufficiently reliable for the purpose of addressing the audit objective.

13. The audit was conducted in accordance with the Global Internal Audit Standards.

III. AUDIT RESULTS

A. Candidate screening and assessment

<u>RSCE adequately pre-screened and shortlisted candidates, but technical assessment questions could be better aligned with position level requirements</u>

14. ST/AI/2025/2 on staff selection system requires job openings to be advertised for the prescribed period, with applications subject to eligibility screening and pre-screening to ensure that candidates meet the minimum requirements prior to further assessment.

15. OIOS reviewed a sample of 45 PSJOs with an accepted offer and noted that RSCE pre-screened and shortlisted candidates against the set qualification and experience requirements in the postings. In 22 job openings where technical assessments were administered, they were conducted through the Moodle examination and testing system, managed by HRTMU in coordination with the CHRO. These written assessments were used to support the shortlisting of candidates for progression to the interview stage. Candidates were anonymized to graders and hiring managers throughout the grading process. The passing

threshold was established in advance of grading, and subsequent adjustments were formally communicated in writing to HRTMU prior to the identification of candidates progressing to the interview stage.

16. However, OIOS observed that the same written assessment was used across five job openings for Finance Assistant and Assistant Finance Officer positions at different grades and job categories (FS-5, GS-5, and National Officer A-level). Although the overall recruitment process included grade-specific competency-based interviews (CBIs), the written assessment component itself did not incorporate differentiation in its questions and assessment content to reflect the varying analytical, judgment, and responsibility requirements of the respective roles. HRTMU indicated that the written examination was intended to assess core financial knowledge applicable across the team, noting that accounting principles are similar across the roles and that the differences between the positions are further assessed during CBIs.

17. OIOS acknowledges that CBIs formed part of the overall assessment process. However, the written assessment consisted primarily of multiple-choice questions and was used as a shortlisting tool for progression to the interview stage. In this context, broader differentiation in the written assessment may have provided stronger assurance that the differing analytical depth and judgment expected across grades were adequately evaluated at the pre-interview stage. In addition, repeated use of the same assessment across multiple recruitments may reduce the ability to effectively differentiate candidates over time and create familiarity advantages for repeat candidates. Strengthening guidance to hiring managers and periodically reviewing and refining written assessments to align with the requirements and level of the respective posts could further support their effectiveness in evaluating candidates.

Interview panel composition and training were appropriate, with opportunity to strengthen record management

18. ST/AI/2025/2 on staff selection system requires staff members who serve on interview panels to complete CBI training prior to participating in a panel to support consistent and objective assessment of candidates. OIOS noted that, in 32 sampled PSJOs where CBIs were conducted, panels were found to be well-constituted with at least three members comprising subject matter experts, female staff and staff from outside the work unit where the job opening was located.

19. HRTMU maintained a roster of staff members who had CBI training and indicated that only staff included on this roster are eligible to serve on interview panels. During the audit, supporting evidence of training completion was not readily accessible for all sampled panelists at the time of review, as training records were not consistently and centrally maintained. RSCE subsequently provided the relevant training certificates, confirming that sampled panelists had completed the required training prior to participating on interview panels. While no issues were identified regarding compliance with training requirements, this highlighted an opportunity to further strengthen the accessibility and availability of training records through periodic validation of the roster against underlying records maintained in the relevant learning platforms.

B. Selection process

Selection decisions were supported by established processes

20. According to the staff regulations and rules (ST/SGB/2023/1), the paramount consideration in the appointment, transfer, or promotion of staff is the need to secure the highest standards of efficiency, competence, and integrity. To the extent practicable, selection is to be made on a competitive basis, and the candidate deemed to be best suited for the functions must be selected. Recruitment processes are expected to be supported by sufficiently detailed documentation including a selection memorandum to demonstrate how selection decisions align with these principles.

21. OIOS reviewed a sample of 45 PSJOs and noted that candidates were assessed against established evaluation criteria, and the candidates recommended for selection had successfully completed the applicable assessment and review processes. The selection processes were supported by documented assessments and applicable review mechanisms. The selection memoranda were available for all sampled cases while the memoranda varied in the extent of articulating the factors supporting the recommendation. The staff selection framework does not require all considerations relevant to the final selection decision to be reflected in the selection memorandum. In accordance with the staff selection framework, the hiring manager may recommend any candidate from the endorsed list who is determined to be the most suitable for the position.

Duration and use of temporary job openings reflected RSCE's operational context

22. In accordance with ST/AI/2010/4/Rev.1, temporary appointments are intended to address short-term and time-limited staffing needs while allowing for extensions under defined conditions. OIOS reviewed 73 temporary appointment selections with complete offer status and noted that contract durations ranged from 66 to 1,456 days reflecting approved extensions and appointments within the TJO policy, with a median duration of 514 days. Forty-six (or 63 per cent) of TJOs exceeded one year, with nine extending beyond two years, covering roles such as finance, human resources, logistics and travel management.

23. ST/AI/2010/4/Rev.1 requires a three-month break in service for re-employment following separation after reaching the maximum duration of a temporary appointment; however, heads of entities may grant and report exceptions to this requirement. This exceptional measure was applied in eight of the nine TJOs to support continuation of service beyond the standard duration limits, which was consistent with policy provisions. In one case, documentation evidencing the approval for the exception was not available. The extensions were justified on operational grounds, including the: (a) need to ensure continuity of critical functions during mission liquidation and drawdown activities; (b) sustain procurement and logistics operations supporting mission closures; (c) continue training and capacity-building initiatives; and (d) address workload pressures or staffing gaps in key operational units.

24. The use of TJOs provided operational flexibility in responding to evolving staffing needs during the audit period. The duration and extension of these appointments reflected the operational context in which RSCE was operating, including mission liquidation and drawdown activities and a recruitment freeze, which limited the ability to initiate or complete competitive recruitment processes. In this context, continued management attention to the duration and use of temporary appointments will remain important as recruitment activities resume, to support alignment with policy requirements.

Recruitment records were not consistently maintained

25. Recruitment processes should be supported by appropriate documentation to support selection decisions. Inspira serves as the official platform for managing key recruitment workflows. Certain supporting documents, including selection memoranda, CBI reports, National Staff Review Panel reports and reference checks, are generated outside the system and maintained in a central repository.

26. Reference checks constitute a key due diligence measure to verify candidates' prior performance, conduct and suitability prior to final selection. Reference checks include verification of candidates' educational qualifications and employment records for external candidates and serving staff members. OIOS reviewed documentation for a sample of recruitment cases, including 42 international and 27 national staff selections, and verified that reference checks were conducted for the selected candidates. OIOS compared academic certificates from the same institutions, confirmed that minimum educational

requirements were met, and verified employment records. The documentation reviewed indicated that reference verification was performed prior to appointment or as a condition of appointment.

27. However, OIOS noted that recruitment documentation was not consistently retrievable from either Inspira or the central repository. While some supporting records were available through alternative sources, they were not consistently uploaded or retained. In seven selections, key supporting documents, including CBI reports, selection memoranda and National Staff Review Panel reports, were not provided and were not available in either system. This was partly due to the absence of a standardized approach to ensure that all required recruitment documentation is consistently captured and maintained. Gaps in the completeness and accessibility of recruitment records may reduce the ability to readily verify and support recruitment decisions.

(1) RSCE should establish a standardized approach, including the use of checklists and periodic reviews, to ensure all required recruitment documentation is consistently captured, maintained and readily accessible across the relevant systems.

RSCE accepted recommendation 1 and stated that document retention, storage and retrieval controls would be strengthened to ensure that recruitment documentation is consistently accessible, complete and auditable. Measures would also be taken to standardize document capture, retention and retrieval across recruitment files.

C. Recruitment performance monitoring

RSCE monitored and took action to manage vacancy rates

28. OIOS analysis of approved and encumbered posts indicated that international staff vacancy levels remained above budget assumptions over multiple financial years. Between July 2021 and June 2025, international staff vacancy rates gradually declined from 12.4 to 9.6 per cent as shown in table 2, reflecting challenges in achieving and sustaining full encumbrance of approved posts. By contrast, national staff vacancy rates declined steadily over the review period, decreasing from 13.9 per cent to near full encumbrance in 2024/25. This trend reflected comparatively fewer recruitment and retention constraints for nationally recruited positions as compared to international staff posts.

Table 2: **Encumbered against budgeted posts**

Financial year	Approved posts	Actual posts	Vacancy rate
International staff			
July 2021 - June 2022	137	120	**-12.4%**
July 2022 - June 2023	133	118	**-11.3%**
July 2023 - June 2024	132	119	**-9.8%**
July 2024 - June 2025	135	122	**-9.6%**
National staff			
July 2021 - June 2022	280	241	**-13.9%**
July 2022 - June 2023	265	241	**-9.1%**
July 2023 - June 2024	263	251	**-4.6%**
July 2024 - June 2025	262	264	**0.8%**

Source: ACABQ reports

29. RSCE conducted vacancy monitoring through monthly reviews of the staffing table, incorporating staff movements and prompting hiring managers to initiate actions. As at 31 December 2025, there were 27 vacant posts, comprising 18 international and 9 national positions. Of these, 11 posts had been vacant for more than one year, including two posts vacant for over two years. However, RSCE noted in its analysis

that recruitment progress during 2025 was constrained by the Secretariat-wide hiring freeze and expenditure reductions related to the budgetary and liquidity crisis. RSCE had adequate existing monitoring, which provided a sound basis for addressing outstanding vacancies and improving alignment between staffing levels and operational requirements once the prevailing constraints abate.

<u>Delays in position-specific job opening recruitment timelines</u>

30. General Assembly resolution 65/247 calls for improved recruitment timeliness and establishes a benchmark of 120 calendar days from job posting to selection, against which recruitment performance is monitored in Inspira.

31. OIOS analyzed 124 selections arising from 92 PSJOs[2] and found that the average recruitment timeline was 200 days. Approximately 75 per cent of selections exceeded the 120-day benchmark, with delays ranging from 6 to 706 days. The overall delays were primarily attributable to the post-closing phase of the recruitment process, particularly during candidate assessment, review, and final selection decisions after the job openings had closed. HRTMU indicated that several factors contributed to recruitment delays, including instances where recruiters did not advance recruitment actions promptly, delays in releasing selected candidates transferring from other entities, additional time required to justify selections where gender parity considerations arise, and situations where recruitment processes had been completed but selections could not be effected due to recruitment freezes. In comparison, TJO recruitments by their nature were processed more expeditiously, with 92 per cent of selections completed within the 120-day benchmark.

32. Recruitment timelines were tracked in Inspira against the 120-day benchmark and reported during the budget cycle as part of the monitoring process. RSCE indicated that recruitment timelines were monitored through established reporting mechanisms and a recruitment dashboard. Management demonstrated the dashboard and explained the monitoring process. However, OIOS was not provided with the case-level monitoring information for the sampled recruitment cases to independently assess how monitoring information was used to identify recurring bottlenecks, monitor follow-up actions and support corrective measures. Nevertheless, the persistence of delays across PSJO recruitments over the review period suggests an opportunity to further strengthen the use of available monitoring information to support earlier identification and management of recurring bottlenecks in the post-closing stages of the recruitment process.

(2) RSCE should strengthen and consistently capture information in its recruitment monitoring dashboard to identify recurring bottlenecks and implement corrective measures to improve adherence to established recruitment timelines.

RSCE accepted recommendation 2 and stated that it would strengthen the existing recruitment monitoring dashboard to ensure that reasons for delays, recurring bottlenecks within RSCE's control, agreed corrective actions, responsible offices, target dates and follow-up status are consistently recorded. Evidence of implementation would include updated monitoring records demonstrating periodic review and follow-up of corrective actions.

<u>RSCE monitored gender parity and geographical diversity representation</u>

33. The United Nations system-wide strategy on gender parity, temporary special measures for the achievement of gender parity (ST/AI/2020/5) and the geographical diversity strategy require recruitment and workforce management processes to promote equitable gender representation and the widest possible

[2] Some PSJOs resulted in multiple selections.

geographical basis. Over the period 2022 to 2025, women consistently represented 55–56 per cent of the workforce, which is above the parity benchmark of 47–53 per cent.

34. Recruitment outcomes were broadly consistent with the overall workforce profile, with women accounting for 62 per cent of national staff selections during the review period. Professional-level selections were evenly split between men and women, while field service recruitments were near parity. OIOS notes that gender representation outcomes were influenced by structural and operational factors, including relatively low recruitment volumes, workforce stability and the distribution of candidates across staff categories and grade levels. In this context, variations observed at specific grades or within certain staff categories did not, in isolation, indicate control weaknesses, but rather reflected the composition of the available talent pool and operational requirements.

35. Geographically, the international staff workforce remained represented across all regional groups, with recruitment outcomes broadly mirroring existing workforce patterns and making gains from underrepresented and unrepresented Member States. Representation remained concentrated in the African Group and Asia-Pacific Group, as shown in table 3.

Table 3: **Geographical distribution by United Nations Regional Group (2022-2025)**

United Nations Regional Group	2022	2023	2024	2025
African Group	49 (44 %)	63 (54 %)	68 (55 %)	55 (54 %)
Asia-Pacific Group	32 (29 %)	25 (21 %)	29 (23 %)	26 (26 %)
Western European & Other Group	18 (16 %)	16 (14 %)	15 (12 %)	12 (12 %)
Eastern European Group	8 (7 %)	8 (7 %)	8 (7 %)	5 (5 %)
Latin American & Caribbean Group	4 (4 %)	5 (4 %)	4 (3 %)	3 (3 %)
Total	**111**	**117**	**124**	**101**

Source: RSCE Staffing table extract from Umoja

36. RSCE monitored both gender representation and geographical diversity through workforce reviews, senior leadership team oversight and recruitment analytics. The Centre employed several mechanisms aimed at advancing parity, including senior leadership advocacy, oversight and periodic review through the Senior Leadership Team, rotational ownership of gender equality matters among senior managers, and the use of gender focal points with direct reporting lines to senior leadership. RSCE indicated its commitment to continue advancing gender parity and geographical diversity through targeted recruitment efforts and by fostering an enabling and inclusive working environment.

IV. ACKNOWLEDGEMENT

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

Internal Audit Division
Office of Internal Oversight Services

ANNEX I

STATUS OF AUDIT RECOMMENDATIONS

Audit of staff recruitment in the Regional Service Centre in Entebbe

Rec. no.	Recommendation	Critical[3]/ Important[4]	C/ O[5]	Actions needed to close recommendation	Implementation date[6]
1	RSCE should establish a standardized approach, including the use of checklists and periodic reviews, to ensure all required recruitment documentation is consistently captured, maintained and readily accessible across the relevant systems.	Important	O	Evidence of an approved procedure or guidance on records management for recruitment and checklist of required recruitment documentation. Evidence of periodic reviews confirming the completeness of recruitment records across Inspira and the central repository.	28 February 2027
2	RSCE should strengthen and consistently capture information in its recruitment monitoring dashboard to identify recurring bottlenecks and implement corrective measures to improve adherence to established recruitment timelines.	Important	O	Evidence that recruitment timeline data is periodically reviewed (e.g., dashboard reports or KPI reviews) and documented analysis of recurring bottlenecks and root causes.	31 March 2027

[3] 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.
[4] 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.
[5] Please note the value C denotes closed recommendations whereas O refers to open recommendations.
[6] Date provided by RSCE in response to recommendations.

APPENDIX I

Management Response

United Nations — Nations Unies
INTEROFFICE MEMORANDUM — MEMORANDUM INTERNE

TO: / A: Mr. Byung-Kun Min, Director,
Internal Audit Division
Office of Internal Oversight Services

DATE: 7 August 2026

REFERENCE: DOS-2026-02478

CLASSIFICATION: Confidential

THROUGH: / S/C DE:

FROM: / DE: Atul Khare, Under-Secretary-General
for Operational Support

SUBJECT: / OBJET: **Draft report on an audit of recruitment of staff in the Regional Service Centre in Entebbe (Assignment No. AP2025-616-01)**

1. Thank you for the opportunity to comment on the subject draft report. Please find attached comments by DOS and RSCE on the findings in Appendix I and the recommendations in Appendix II.

2. We appreciate the cooperation and collaboration with the Office of Internal Oversight Services and stand ready to provide any additional clarification that may be required.

CC: Fatoumata Ndiaye
Lisa Buttenheim
Paulin Djomo

APPENDIX II

Management Response
Audit of recruitment of staff in Regional Service Centre in Entebbe

Rec. no.	Recommendation	Critical[1]/ Important[2]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
1	RSCE should enhance guidance in the drafting of selection memoranda to strengthen the clarity and consistency of documenting selection rationale.	Important	No	N/A	N/A	Selection memoranda were prepared in all sampled cases and documented the basis for selecting the successful candidate from among endorsed candidates in accordance with the applicable Staff Selection Framework. The framework does not require all considerations relevant to the final selection decision to be reflected in the selection memorandum, nor does it require a separate or enhanced rationale where the selected candidate is not the highest-scoring candidate. Accordingly, RSCE considers that its current practices are consistent with the established framework.
2	RSCE should establish a standardized approach, including the use of checklists and periodic reviews, to ensure all required recruitment documentation is consistently captured, maintained and readily accessible across the relevant systems.	Important	Yes	Director, RSCE	February 2027	Document retention, storage and retrieval controls will be strengthened to ensure that recruitment documentation is consistently accessible, complete and auditable. Measures will also be taken to standardize document capture, retention and retrieval across recruitment files.

[1] 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.

[2] 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.

APPENDIX II

Management Response
Audit of recruitment of staff in Regional Service Centre in Entebbe

Rec. no.	Recommendation	Critical[3]/ Important[4]	Accepted? (Yes/No)	Title of responsible individual	Implementation date	Client comments
3	RSCE should strengthen the use of ~~available recruitment monitoring information~~ **consistent documentation for its recruitment monitoring dashboard** to identify recurring bottlenecks and implement corrective measures to improve adherence to established recruitment timelines.	Important	Yes, if revised, as requested	Director, RSCE	31 March 2027	HRTMU will strengthen the existing recruitment monitoring dashboard to ensure that reasons for delays, recurring bottlenecks within RSCE's control, agreed corrective actions, responsible offices, target dates and follow-up status are consistently recorded. Evidence of implementation will include updated monitoring records demonstrating periodic review and follow-up of corrective actions.

[3] 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.

[4] 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.