

EXTERNAL AUDITOR'S REPORT

Organizational oversight reports

Additional documents for this item:

Report of the work of the Office of Internal Oversight Services for 2022 (UNAIDS/PCB (52)/23.16);

Report of the Ethics Officer (UNAIDS/PCB (52)/23.18);

Report of the Independent External Oversight Advisory Committee (UNAIDS/PCB (52)/23.19);

Management response to the Organizational Oversight Reports (UNAIDS/PCB (52)/23.20)

Action required at this meeting: The Programme Coordinating Board is invited to *accept* the External Auditor's Report for the financial year ended 31 December 2022;

Cost implications for implementation of decisions: none



OFFICE OF THE COMPTROLLER AND AUDITOR GENERAL OF INDIA

Our audit aims to provide independent assurance and to add value the Management of Joint United Nations Programme on HIV/AIDS (UNAIDS) by making constructive recommendations

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Audit of Joint United Nations Programme on HIV/AIDS (UNAIDS)

**for the financial year ended
31 December 2022**

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Chapter II

Long –form report of the External Auditor

Summary

Introduction

We audited the financial statements and reviewed the operations of the UNAIDS for the year ended 31 December 2022. The audit of financial statements and a review of operations was carried out at UNAIDS Headquarters in Geneva, Switzerland.

Overall result of the audit

Audit Opinion

We have issued an unqualified audit opinion on the financial statements for the period ended 31st December 2022.

Key audit findings

- i. We reviewed the census data (demographic data) of UNAIDS staff provided to the Actuary for ASHI actuarial valuation and noticed inconsistencies, which has the potential to impact the actuarial valuation.
- ii. There were delays in completion of annual process of assets verification.
- iii. Payment to Direct Financial Cooperation Agreement supplier was not in accordance with the terms of Agreement.
- iv. While reviewing Travel claims, we observed cases of non-submission and delayed submission of travel claims by staff members.

Recommendations

- i.** UNAIDS needs to work in closer collaboration with SHI to ensure that the Actuary uses accurate demographic data for more accurate actuarial valuation, in future periods.
- ii.** UNAIDS needs to take concrete steps to complete the verification of all assets and devise a mechanism to ensure that all assets are verified in a timely manner.
- iii.** UNAIDS needs to discharge its payment obligations as per the terms of Direct Financial Cooperation Agreement, and the reasons and justifications for release of funds not in conformity with the DFC agreement provisions needs to be looked into.

Key facts

USD 220.34 million	Total Revenue in 2022
USD 230.94 million	Total Expenses in 2022
USD 305.34 million	Total Assets as at 31 December 2022
USD 57.33 million	Total Liabilities as at 31 December 2022
USD 248.01 million	Total Net Assets/equity as at 31 December 2022

A. Financial Overview

1. Deficit decreased from USD 35.06 million in 2021 (14.5 *per cent* of total revenue) to USD 1.68 million in 2022 (0.77 *per cent* of total revenue). This was primarily due to decrease in cost of staff and other personnel costs.
2. UNAIDS's revenue in 2022 (USD 220.35 million) decreased by 8.97 *per cent* as compared to 2021 (USD 242.06 million). Total expenses (USD 279.94 million for 2021 and USD 230.94 million for 2022) as a percentage of revenue decreased from 115.65 *per cent* in 2021 to 104.81 *per cent* in 2022.
3. Staff cost, which has been the largest item of expenditure, saw a decrease of 24.2 *per cent* in 2022 (USD 109.10 million) as compared to 2021 (USD 143.94 million).
4. Transfers and grants to Counterparts is the second largest item of UNAIDS expense. Disbursement to grantees (USD 87.20 million for 2021 and USD 74.07 million for 2022) as a percentage of revenue decreased from 36.02 *per cent* in 2021 to 33.62 *per cent* in 2022.
5. As at 31 December 2022, the total assets of UNAIDS were USD 305.35 million, a decrease of USD 13.15 million as compared to 31 December 2021 (USD 318.50 million). Cash and Cash Equivalent saw an increase of USD 1.05 million (8.47 *per cent*) in 2022 (USD 13.39 million) as compared to 2021 (USD 12.34 million).
6. As at 31 December 2022, non-current Accrued Staff Liabilities were USD (1.99 million), a decrease of USD 142.38 million as compared to 31 December 2021 (USD 140.39 million). This was primarily due to decrease in actuarial valuation of the after-service staff health benefits.

Short Term Solvency

7. We analysed the liquidity position of UNAIDS to assess its ability to meet its short-term commitments or operating needs. The quick ratio and current ratios for the last two years indicated that the current assets, cash and cash equivalents had always been more than six times its current liabilities as could be observed from the Table below:

Particulars	2022	2021
Net Working Capital (MUSD)	243.70	248.42
Current Ratio	7.98	7.35
Quick Ratio	7.90	7.32

B. Mandate, scope and methodology

8. UNAIDS is leading the global effort to end AIDS as a public health threat by 2030 as part of the Sustainable Development Goals.
9. The Comptroller and Auditor General of India has been appointed external auditor of UNAIDS for a term of four years from 2020 to 2023. The audit was conducted in accordance with Financial and regulatory frameworks governing the various activities of UNAIDS, including the WHO Financial Regulations and Rules, UNAIDS Financial Regulatory Framework, recommendations/guidelines of Governing Council and Scientific Council etc., as well as the International Standards on Auditing.
10. The Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement. The audit included a general review of financial systems and internal controls and a test examination of the accounting records and other supporting evidence to the extent that we considered necessary to form an opinion on the financial statements.
11. The objectives of the audit were to review the financial statements to derive reasonable assurance that they reflect the true and fair view of the operations of UNAIDS; the financial Statements are presented/disclosed in accordance with IPSAS; the internal controls are effective and justify the extent of reliance placed thereon; the accounting policies adopted by UNAIDS are consistent and in compliance with IPSAS and the transactions/activities are in compliance with WHO's financial regulations and financial rules (and adopted by UNAIDS).

C. Audit Findings and recommendations

C1. Status of implementation of previous external audit recommendations

12. There were 11 outstanding recommendations up to the period ending 31 December 2021. We examined and noted that 4 recommendations have been implemented, 6 were under implementation and one recommendation was overtaken by events. Details of the recommendations are given in Annexure-I.

C2. Financial Audit

I. Presentation and disclosures relating to Financial Statements

13. We reviewed the presentation of the financial statements, including the disclosures in the Notes to the Financial Statements of the UNAIDS as at 31 December 2022, in order to ascertain compliance with applicable IPSAS. We found that there were certain deficiencies and inadequacies in presentation of the financial statements as per IPSAS. The management accepted our points and revised the financial statements. Changes made at the instance of audit are:

- i. Initially, UNAIDS depicted “Cash and cash equivalent held by WHO” at USD 164.92 million. This comprised of three different items - Cash and Cash equivalents, Short term investments and netted off financial liabilities. At our instance, UNAIDS, incorporated two separate line items: “Cash and Cash equivalent held by WHO (USD 13.39 million) and “Short term investments held by WHO” (USD 153.69 million). A separate line item “Financial liabilities held by WHO” (USD 2.15 million) was also added. Further a new explanatory note No. 4.2 was also added in the supporting information.
- ii. Correction of error in disclosure of an amount of USD 22 million for the “Global Strategic Initiatives” in Statement V on ‘Statement of Comparison of Budget and Actual Amount 2022-2023 Unified Budget, Results and Accountability Framework’
- iii. Disclosure of USD 4.27 million on account of Net unrealized (gains)/losses on revaluation of long-term borrowings in the Statement IV on ‘Statement of Cash Flow’, for the year ended 31 December 2022, instead of earlier disclosed USD 1.40 million.
- iv. Disclosure of comparative information for previous year 2021, under actuarial assumptions and methods, in respect of currency mix, annual general inflation rate, annual salary increases under Accrued Staff Benefits under Note 4.12 of the supporting information to the financial statements.
- v. Disclosure of reasons for changes in After Service Health Insurance obligations under Note 4.12 of the supporting information to the financial statements.
- vi. Disclosure of accounting policy on commitments and detailed disclosure on open purchase orders to the end of 31 December 2022 under Note 11 of the supporting information to the financial statements.

II. Inconsistencies in ASHI Actuarial valuation

14. IPSAS 39 “Employee Benefits” prescribe the accounting and disclosure for employee benefits. The UNAIDS staff benefits are determined by professional actuaries.
15. We reviewed the Actuarial valuation report shared by UNAIDS for ASHI benefits and noted that the actuary has assumed a headcount of 641 for UNAIDS. We observed that the actual headcount as per data supplied to us was 588. The census data as per actuary report and the figures derived from the data supplied to us by UNAIDS, differed with respect to average age, average seniority, inactive headcount, and average age of retirees.
16. We observed that demographic assumptions made by Actuary were not in agreement with the data available with UNAIDS / SHI, or the payroll data. The Management stated that they are in agreement with the observation, that the actuary use accurate demographic assumptions for actuarial valuation, and this would impact the staff benefits.

Recommendation 1: We recommend that UNAIDS needs to work in closer collaboration with SHI to ensure that the Actuary uses accurate demographic data for more accurate actuarial valuation, in future periods.

17. UNAIDS accepted the recommendation.

C3. Compliance Audit

III. Delay in completion of the annual process of verification of assets

18. UNAIDS issued detailed instructions to each of its office, regarding steps to be completed as part of physical verification of assets. The deadline for completing the physical verification of assets was specified as 07 December 2022. These related to Fixed Assets of UNAIDS valued at USD 4.96 million spread across regions and country offices.
19. We reviewed the physical verification results for the year 2022 for 76 offices and noticed that only 18 offices adhered to the timelines, whereas in 58 offices, the physical verification was completed with delays ranging from 1 day to 72 days (average¹ delay 40 days).

¹ Median was used for calculating average.

20. The Management stated that the delays were due to competing priorities at the end of the year and significant changes to staffing (and reduced staffing level) as a result of the ongoing alignment process. They further stated that they will enforce adherence to specified deadline for the 2023 asset verification.

Recommendation 2: We recommend that UNAIDS needs to take concrete steps to complete the verification of all assets and devise a mechanism to ensure that all assets are verified in a timely manner.

21. UNAIDS accepted the recommendation.

IV. Payment to DFC supplier not in accordance with the Agreement

22. UNAIDS entered into a Direct Financial Agreement (DFC) with a service provider for USD 71,710. The terms and conditions of the DFC agreement, specify that 50 *per cent* payment was to be made on signing of agreement and balance 50 *per cent* on receipt of DFC report. The deadline for the completion of the work was 30 June 2022, which was later extended to 31 August 2022.

23. We observed that, full quantum of agreement amount of USD 71,710 was paid in the DFC in 2nd June 2022 and 25th August 2022 prior to DFC completion date and prior to receipt of DFC report.

24. The Management in its response stated that they are in agreement with the need to ensure payments are made as per the terms of DFC agreements and in line with the Procurement manual. They further stated that follow up enquiries will be made with the UNAIDS country office to identify and review the reasons and justifications for the payment made that did not conform to standard provisions.

Recommendation 3: We recommend that UNAIDS needs to discharge its payment obligations as per the terms of DFC Agreement, and the reasons and justifications for release of funds not in conformity with the DFC provisions needs to be looked into.

25. UNAIDS accepted the recommendation.

V. Shortcomings in travel requests and claims settlement.

26. UNAIDS Travel Policy provides that “Travel Claims and Travel Reports must be submitted within 30 days of return from travel. TCs (Travel Claims) cannot be submitted more than 90 days after the end-date of travel. TCs not submitted within 90 days of the end-date of travel, result in automatic recovery of unclaimed travel payments from the staff member's salary”. UNAIDS Travel Policy also stipulates that

apart from in-country travel, travel approvals must be concluded at least 10 working days before departure.

27. While reviewing the travel data, we observed the following:

- a. In 164 cases amounting to USD 207,038 TCs were not submitted even after 91 days of return date. Out of the above, six cases on non-submission of TCs pertained to a staff member, who was under UNDP contract. The advance given by UNAIDS for these cases was USD 6,558.
- b. In another five cases, TCs were submitted beyond 91 days of travel return date. Out of these, one case pertained to a staff under UNDP contract with total travel cost of USD 5,086 (Advance given by UNAIDS).
- c. In both these instances, UNAIDS stated that the said persons could not be identified as staff of WHO as they are not paid via WHO payroll. We could not therefore ascertain the status of recoveries.

28. Further, in 141 cases, Travel Requests were approved after the Travel start date ranging from one day to 332 days.

29. The Management agreed that travel requests should be approved before the travel start date, and further stated that it was impossible to ensure every single travel request is submitted on time. They stated that they will remind staff accordingly and ensure managers are able to monitor noncompliance.

Recommendation 4: We recommend that UNAIDS need to:

- a. **Examine cases where staff are under UNDP/other cosponsoring organization contract and have not submitted the travel claim, and to develop a mechanism so that the amount of unclaimed travel payments is recovered.**
 - b. **Ensure that travel requests that are not in emergency circumstances are approved before the travel start date to ensure compliance with the extant travel regulations.**
33. UNAIDS accepted the recommendations and added that it will implement a mechanism to track travel claims of UNAIDS staff on non-WHO contracts and reiterate to the staff that travel requests may be approved at least ten working days before departure.

D. Acknowledgement

34. We wish to express our appreciation for the co-operation and assistance extended by the staff and management of UNAIDS, Geneva to the External Audit Team.

17 May 2023

Girish Chandra Murmu
Comptroller and Auditor General of India

(Annexure-I)

Sl. No.	Reference to Report and Financial Period	Recommendations	Action Reported by the Management	External Auditor's Assessment	Status of implementation			
					Implemented	Under Implementation	Not implemented	Overtaken by events
1	2022	Asset Management We recommend that UNAIDS ensure incorporation of necessary controls in the ERP system to prevent delayed recording of assets.	For now, an adjustment has been made in ERP to allow the creation of the assets with a retroactive date placed in service removing the discrepancy between the warranty start date and date put in service. It also relates to design of BMS for which UNAIDS is not responsible and a request has been sent to the WHO BMS Manager.	Though adjustment has been made in the ERP to comply with the Audit recommendation, necessary changes in the BMS has not yet been carried out by WHO.		YES		

2	2022	<p>Unified Budget, Results and Accountability Framework</p> <p>UNAIDS may ensure reporting of all performance indicators of the UBRAF in the Performance Monitoring Report to reflect comprehensive picture of the progress and to measure organizational performance quantitatively using the output indicators.</p>	<p>The 2020-2021 Performance Monitoring Report submitted to the 50th PCB (June 2022) includes reporting against all UBRAF indicators for the whole UBRAF 2016-2021 cycle reflecting a comprehensive picture of the progress and to measure organizational performance quantitatively using the output indicators. This is also complemented by comprehensive qualitative information.</p>	<p>Though the reporting on indicators of UBRAF have been submitted by 2021-22 PMR submitted to the 50th PCB. It was noticed that out of 25 indicators of 8 Result areas, 1 remained challenging, with measurements not being met and 2 indicators changed over time and are not applicable.</p> <p>Also, the final UBRAF indicator matrix for 2022-2026 was submitted and presented to the 50th PCB meeting in June 2022. It defines the complete set of new indicators, rationale, data sources, baseline, milestones by 2023 and 2025, and targets by 2026. The UBRAF indicator matrix for 2022–2026 will inform the reporting with the first Performance Monitoring Report due to the PCB by June 2023.Hence, the process is under implementation.</p>		YES		
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Sl. No.	Reference to Report and Financial Period	Recommendations	Action Reported by the Management	External Auditor's Assessment	Status of implementation			
					Implemented	Under Implementation	Not implemented	Overtaken by events
3	2022	Ethics Office While reporting the status of allegations received by the Ethics Office, the category "Other cases including misconduct", needs to be disaggregated to truly reflect the nature of the misconduct involved so that there is enhanced transparency and better monitoring.	Disaggregated data has been compiled. Reporting will be updated in next report to the PCB in June 2023. Disaggregated conduct data will be included in the June 2023 PCB Report. The data will be overall "requests for advice" with one area on "conduct related", with a separate breakdown for conduct on what types of conduct.	Audit recommendation under implementation.		YES		
4	2022	Recommendation 4 Management may prescribe stage-wise timelines for addressing all categories of complaints and requests for advice.	New Standard Operating Procedures with target timelines developed as of May 2022 by the Ethics Office.	Copy of SOP has been obtained from UNAIDS Ethics Office. As per the SOP, stage wise timelines have been prescribed and audit recommendation has been implemented.	YES			

Sl. No.	Reference to Report and Financial Period	Recommendations	Action Reported by the Management	External Auditor's Assessment	Status of implementation			
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5	2022	<p>Recommendation 5</p> <p>We recommend management strengthen its controls and ensure adherence to procedures in relation to final payments to DFC partners in order to minimize errors.</p>	<p>Requests for DFC contract are subject to Quality Control Review prior to their issuance. A reminder was sent to Quality Control Teams to strengthen controls on payment schedules and ensuring that the final deliverable lines in ERP are in line with Guidance Note 1-2019.</p> <p>In addition, dashboards were developed to facilitate the monitoring of (i) DFCs pending closure in the ERP with automated alerts and (ii) deviations to standard final payment requirements.</p>	<p>Recommendation implemented through development of dashboard for monitoring of DFCs. The External Audit team has also obtained a demo on the working of the dashboard.</p>	YES			

6	2022	<p>Recommendation 6 – Programme funding agreements</p> <p>UNAIDS may strengthen the regulation of programme funding agreements through (a) incorporation of FENSA mechanism in the procurement manual, (b) use of assessment matrix to select proposals, (c) fixing timelines for returning of unspent balance by the implementing partners to UNAIDS, and (d) developing SOP for the conduct of assurance activities.</p>	<p>UNAIDS has a unique approach to partnership that upholds its mandate, vision and work; involving the inclusion and empowerment of communities and civil society and ensuring the meaningful engagement of people living with HIV, key populations and other priority populations in the HIV response.</p> <p>Furthermore, UNAIDS Governance structure is unique as it remains the only UN entity with Civil Society representation on the PCB.</p> <p>Acknowledging these critical differences, UNAIDS’ will implement an adapted approach to respond to the external auditor’s recommendation regarding the WHO FENSA.</p> <p>UNAIDS undertook an analysis of WHO FENSA checklist and the results are</p> <ul style="list-style-type: none"> • Add new FENSA specific questions (to be included in UNAIDS Implementing Partner checklist) 	<p>Audit recommendation is yet to be implemented by UNAIDS</p>		YES		
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		<ul style="list-style-type: none"> • Modify existing questions for UNAIDS Implementing Partner checklist to align with FENSA • Excluded FENSA questions that are not relevant to UNAIDS' context or partnership engagement strategy <p>The new updated Implementing Partner Checklist will be rolled out in a new online platform that ensures medium and high-risk partner assessments have an additional review in addition to the agreement responsible manager.</p> <ul style="list-style-type: none"> • For information: the planned FENSA adapted checklists have been provided to the civil society board members for feedback as they raised serious concerns about the full adoption of FENSA as it would be contrary to UNAIDS' partnership modalities. • New policy note currently being finalized to allow the use of assessment matrix to select proposals when comparing multiple potential partners 					
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Sl. No.	Reference to Report and Financial Period	Recommendations	Action Reported by the Management	External Auditor's Assessment	Status of implementation			
					Implemented	Under Implementation	Not implemented	Overtaken by events
			<ul style="list-style-type: none"> Guidance note on assurance activities has been developed but is currently being updated with cross - reference to new WHO guidelines 					
7	2022	<p>Operating Reserve Fund Recommendation 7</p> <p>We recommend that Management presents the status of the Operating Reserve Fund to the Programme Coordinating Board, at its formal annual sessions, in line with the rules and procedures governing the Operating Reserve Fund.</p>	The status of the Operating Reserve Fund was presented to the PCB at its 50th meeting.	Audit Recommendation has been implemented.	YES			

8	Report on Audit of Joint United Nations Programme on HIV/AIDS (UNAIDS) for the year ended 31.12.2020	Recommendation: We recommend that UNAIDS should adhere to the UBRAF performance indicator guidance in reporting its performance and ensure better data quality, consistency and comparability.	Due diligence was reinforced to ensure that consistent, complete, accurate and comparable data is used as demonstrated in the 2020-2021 Performance Monitoring Report submitted to the PCB June 2022 and for the quality assurance and finalization of the country reports published on the UNAIDS Results and Transparency Portal(https://open.unaids.org/count-ries). The final UBRAF indicator matrix was submitted and presented to the June 2022 PCB meeting which took note of it. It defines the complete set of new indicators, rationale, data sources, baseline, milestones by 2023 and 2025, and targets by 2026 noting flexibility for necessary adaptation for the 2024-2025 cycle. Additional details on methodology for data collection for consistency, accuracy and comparability feature in the internal complementary UBRAF indicator guidelines (being finalized). The UBRAF indicator matrix for 2022–2026 will inform	Though the reporting on indicators of UBRAF has been submitted by 2021-22 PMR submitted to the 50 th PCB. It was noticed that out of 25 indicators of 8 Result areas, 1 remained challenging, with measurements not being met and 2 indicators changed over time and are not applicable. Since the new indicator matrix for UBRAF 2022-26 has been placed in 50 th PCB meeting and will be reported in June 2023, Audit recommendation for reporting for year 2020 has been overtaken by the by the events.				YES
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Sl. No.	Reference to Report and Financial Period	Recommendations	Action Reported by the Management	External Auditor's Assessment	Status of implementation			
					Implemented	Under Implementation	Not implemented	Overtaken by events
			<p>the reporting with the first Performance Monitoring Report due to the PCB by June 2023.</p> <p>For the new UBRAF outcome indicators, the methodology will consistently follow the guidelines for those indicators as defined in the Global AIDS Monitoring guidelines (focusing on tracking progress by UN Member States on implementation of the new 2021 Political Declaration on HIV and AIDS).</p>					

9		<p>We recommend that Country Office Myanmar may continue to closely monitor the progress on the targets to prevent any slippage in the significant gains made so far on several indicators and to improve on some of the high-risk areas where the progress was slow.</p>	<p>Comments from Myanmar Country Office:</p> <ul style="list-style-type: none"> • UNAIDS Coordinates and leads the national HIV Strategic Information Technical Working Group (TWG) to review HIV epidemic and programme data to monitor the progress and identify challenges and provide a coordinated support on priority areas. • Community-led monitoring (CLM) scaled up with the funds mobilized by UNAIDS to foster the M&E capacity of CBOs and IPs to collect, analyze, and use to monitor the progress in the hard-to-reach areas and identify gaps for priority actions to complement the national efforts. • Organized trainings to revitalize the National Health Management Information System (HMIS) to manage high quality data for programme monitoring 	<p>Audit recommendation has been implemented</p>	YES			
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Sl. No.	Reference to Report and Financial Period	Recommendations	Action Reported by the Management	External Auditor's Assessment	Status of implementation			
					Implemented	Under Implementation	Not implemented	Overtaken by events
10		<p>Recommendation: UNAIDS should ensure that the country data on key parameters, disclosed in various reports should be consistent, complete, accurate and comparable.</p>	<p>Due diligence was applied to ensure that consistent, complete, accurate and comparable country data is used in various reports.</p> <p>This was demonstrated in the 2020 and the 2020-2021 Performance Monitoring Report submitted respectively to the PCB June 2021 and June 2022 and for the quality assurance and finalization of the country reports published on the UNAIDS Results and Transparency Portal (https://open.unaids.org/countries).</p>	<p>Regional & country report as part of PMR 2021 was examined. Though the region-specific progress was mentioned but country data on key parameters could not be found. Audit recommendation is considered under implementation.</p>		YES		

11		<p>Recommendation: We recommend that UNAIDS may consider evaluating the performance of contractors diligently and in a timely manner. As suggested by the Country Office, UNAIDS could develop an organization wide online platform for contractors' performance evaluation.</p>	<p>Management notes the External Auditor's comment and has already implemented a new online tool to: (i) ensure that all mandatory information is entered correctly and completely; and (ii) improve the timeliness of the process through digitalization (electronic form and e-signature versus paper) and standardization.</p> <p>Moving forward, we will coordinate with WHO to request that the completed contractor performance report be a mandatory requirement in the Enterprise Resource Planning system prior to receipt of the final deliverable/payment.</p> <p>Note: This relates to design of BMS for which UNAIDS is not responsible.</p> <p>Requirement already raised during demonstration sessions and email sent to WHO BMS procurement focal point to request the inclusion of supplier evaluation within the BMS as a mandatory requirement to</p>	<p>Necessary changes in the BMS have not yet been carried out by WHO, hence Audit recommendation is still under implementation.</p>		YES		
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Sl. No.	Reference to Report and Financial Period	Recommendations	Action Reported by the Management	External Auditor's Assessment	Status of implementation			
					Implemented	Under Implementation	Not implemented	Overtaken by events
			initiate the final payment and/or closure of PO.					
		Total	11		4	6	0	1
		Percentage of total number of Recommendations	100		36.36	54.55	0.00	9.09