



## INTERNAL AUDIT DIVISION

# AUDIT REPORT

---

## UNJSPF performance management

UNJSPF would benefit from tracking and reporting the actual progress of projects to the plan, developing formal project charters and plans, and performing an impact analysis at the conclusion of each project

13 September 2010  
Assignment No. AS2010/800/02

---

United Nations  Nations Unies

INTEROFFICE MEMORANDUM

MEMORANDUM INTERIEUR

OFFICE OF INTERNAL OVERSIGHT SERVICES · BUREAU DES SERVICES DE CONTRÔLE INTERNE

INTERNAL AUDIT DIVISION · DIVISION DE L'AUDIT INTERNE

TO: Mr. Bernard Cocheme, Chief Executive Officer

DATE: 13 September 2010

A: United Nations Joint Staff Pension Fund

REFERENCE: IAD: 10- **00784**

FROM: Fatoumata Ndiaye, Director  
DE: Internal Audit Division, OIOS



SUBJECT: **Assignment No. AS2010/800/02 - Audit of the UNJSPF performance management**

OBJET:

1. I am pleased to present the report on the above-mentioned audit.
2. In order for us to close the remaining open recommendations, we request that you provide us with the additional information as discussed in the text of the report and as summarized in Annex 1.
3. Please note that OIOS will report on the progress made to implement its recommendations in its annual report to the General Assembly and semi-annual report to the Secretary-General.

cc: Mr. Warren Sach, Representative of the Secretary General for Investments, UNJSPF  
Mr. Sergio Arvizu, Deputy CEO, UNJSPF  
Ms. Jaana Sareva, Secretary to the UNJSPB Audit Committee  
Mr. Swatantra Goolsarran, Executive Secretary, UN Board of Auditors  
Ms. Susanne Frueh, Executive Secretary, Joint Inspection Unit  
Mr. Moses Bamuwamye, Chief, Oversight Support Unit, Department of Management  
Mr. Byung-Kun Min, Special Assistant to the USG-OIOS  
Mr. Gurbur Kumar, OIC-Chief, New York Audit Service, OIOS

---

## INTERNAL AUDIT DIVISION

---

### FUNCTION

*“The Office shall, in accordance with the relevant provisions of the Financial Regulations and Rules of the United Nations examine, review and appraise the use of financial resources of the United Nations in order to guarantee the implementation of programmes and legislative mandates, ascertain compliance of programme managers with the financial and administrative regulations and rules, as well as with the approved recommendations of external oversight bodies, undertake management audits, reviews and surveys to improve the structure of the Organization and its responsiveness to the requirements of programmes and legislative mandates, and monitor the effectiveness of the systems of internal control of the Organization” (General Assembly Resolution 48/218 B).*

---

### CONTACT INFORMATION

**DIRECTOR:**

Fatoumata Ndiaye: Tel: +1.212.963.5648, Fax: +1.212.963.3388,  
e-mail: [ndiaye@un.org](mailto:ndiaye@un.org)

**DEPUTY DIRECTOR:**

Gurpur Kumar: Tel: +1.212.963.5920, Fax: +1.212.963.3388,  
e-mail: [kumarg@un.org](mailto:kumarg@un.org)

**CHIEF, NEW YORK AUDIT SERVICE:**

Gurpur Kumar: Tel: +1.212.963.5920, Fax: +1.212.963.3388  
e-mail: [kumarg@un.org](mailto:kumarg@un.org)

---

## EXECUTIVE SUMMARY

### Audit of the UNJSPF performance management

OIOS conducted an audit of the United Nations Joint Staff Pension Fund's (UNJSPF) performance management. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

The UNJSPF Secretariat provides periodic updates to the Pension Board on the operations of the Fund, and the Pension Board in turn informs the General Assembly as necessary. These updates, in addition to operational metrics, include the status of the numerous projects undertaken by the Fund and form a basis for continued and/or increased budgetary funding. As such, performance reporting is an integral aspect of this presentation of information to the governing bodies. As this process was not singularly audited before, OIOS included this assignment in the 2010 plan to review the transparency and accuracy of information reported to UNJSPF internal management and the Pension Board.

The overall objective of the audit was to determine the transparency and consistency in the reporting of operational metrics and project updates to senior management and the governing bodies. Additionally, key performance indicators, metrics and benchmarks were reviewed and verified.

While the overall system of internal controls was satisfactory, OIOS is of the view that the UNJSPF Secretariat would benefit from providing adequate commentary in the budget documents detailing any changes in project titles, providing linkage to prior reporting, and the reasons for the change when providing project status reports. The Secretariat should also specify/define the objectives of projects prior to commencement. Furthermore, in reporting performance measures within the budget documents, the Secretariat should consistently explain actual vs. targeted performance results.

## TABLE OF CONTENTS

Chapter	Paragraphs
I. INTRODUCTION	1-8
II. AUDIT OBJECTIVES	9
III. AUDIT SCOPE AND METHODOLOGY	10-11
IV. AUDIT FINDINGS AND RECOMMENDATIONS	
A. Project Titles	12-18
B. Planned vs. Actual Performance	19-29
C. Formalized Project Charter and Plan	30-33
D. Information Technology Executive Committee (ITEC) Report	34-35
E. Consistency of Performance Indicators	36-44
F. Integrity of Performance Indicators	45
V. ACKNOWLEDGEMENT	46
ANNEX 1 – Status of Audit Recommendations	

---

## I. INTRODUCTION

1. The Office of Internal Oversight Services (OIOS) conducted an audit of the United Nations Joint Staff Pension Fund's (UNJSPF) performance management. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

2. The UNJSPF Secretariat provides periodic updates to the Pension Board on the operations of the Fund, and the Pension Board in turn informs the General Assembly as necessary. These updates, in addition to operational metrics, include the status of the numerous projects undertaken by the Fund and form a basis for continued and/or increased budgetary funding. As such, performance reporting is an integral aspect of this presentation of information to the governing bodies. As this process was not singularly audited before, OIOS included this assignment in the 2010 plan to review the transparency and accuracy of information reported to UNJSPF internal management and the Pension Board.

3. The UNJSPF (the Fund) was established in 1949 by the General Assembly to provide retirement, death, disability and related benefits for the staff of the United Nations and such other organizations as might be admitted to membership. There are currently 23 member organizations. In accordance with the Regulations adopted by the General Assembly, the Fund is administered by the UNJSPF Board, a staff pension committee for each member organization and a secretariat to the Board and to each such committee. The Pension Board reports to the General Assembly on the operations of the Fund and on the investment of its assets.

4. The total active participant population of the Fund increased from 107,000 to over 114,000 (6.5 per cent increase) during the period 1 January through 31 December 2009. The number of periodic benefits in award (including children's benefits) increased during the same period from 58,000 to 60,000 (3.5 per cent). In 2009, the annual monthly benefit payments by the Fund amounted to \$1.5 billion, with payments having been made in 15 currencies in some 190 countries.

5. The Fund is tasked with the responsibility of collecting participant and member organizations' contributions, and with calculating, processing of entitlement and paying the established benefits. In meeting this end, the Fund is supported by the Operations and Financial Services Sections.

6. Operations comprises the Pension Entitlements Section and the Client Services, Records Management and Distribution Unit. The service is responsible for the calculation and processing of entitlements, focusing on the integrity of the calculation. This is particularly important as the calculation once established is expected to remain valid for the lifetime of the retiree and any eligible survivor. Operations is therefore tasked with the responsibility for the overall management and control of the processing of all pension fund benefit entitlements and client-oriented services to over 170,000 participants, retirees and other beneficiaries.

---

---

7. The Financial Services Section provides services through its Payment, Account and Cashier/Cash Management Units, and is accountable for all financial, accounting and disbursement operations of the Fund. Financial Services is therefore responsible for paying out the 60,000 periodic benefits already established by Operations. In addition, the Section is also tasked with the responsibility for producing accurate and timely financial statements for the Fund, including the Investment Management Division (IMD). Furthermore, the Fund has made available to its participants and beneficiaries information and services on the UNJSPF website. The statistics for 2009 showed 405,000 recorded user sessions, 176,000 benefit estimates, 7,000 two track estimates and 63,000 annual statements viewed online.

8. Comments made by the UNJSPF Secretariat are shown in italics.

## II. AUDIT OBJECTIVES

9. The main objectives of the audit were to:

- (a) Identify the performance monitoring strategy used to measure key milestones;
- (b) Assess whether projects are aligned with the strategic direction of the Pension Fund;
- (c) Assess controls in place to ensure delivery of project results within set timeframes, budget and quality;
- (d) Identify reports distributed to senior management that include status on: planned objectives achieved, budgeted resources used, performance targets met and identified risks mitigated; and
- (e) Review documentation and validate key performance indicators, metrics and benchmarks reported.

## III. AUDIT SCOPE AND METHODOLOGY

10. The audit covered the operations and projects within UNJSPF Secretariat during 1 January 2008 – 31 December 2009. The audit scope included a review of the Third Management Charter, budget and performance documents, annual reports and letters from the Chief Executive Officer (CEO) of the Fund, for key operational statistics reported. Furthermore, the review included the performance measurement and reporting of information technology projects.

11. The audit methodology included a review of the organization structure, policies, procedures, processes, documentation, systems, and practices with respect to performance reporting. The audit included testing of sample cases to assess compliance with policies and procedures, and leading industry practices. Additionally, the audit included interviews with UNJSPF Secretariat management and key staff.

---

## IV. AUDIT FINDINGS AND RECOMMENDATIONS

### A. Project Titles

12. OIOS noted that the Fund regrouped a number of related projects ongoing prior to 2006 into the Data Collection project which, as communicated to OIOS by the Pension Fund, was one of the major projects mandated by the Pension Board for the 2006-2007 biennium.

13. As the project was again carried over into 2008-2009, it was renamed Member Organization Information Sharing Initiatives, although the project management team referred to it as the Data Collection project in internal communications. Similarly, as communicated by the Pension Fund, other Pension Board mandated projects for the 2006-2007 biennium including Lawson Upgrade and Content Manager Enhancements were grouped under “Enterprise Systems Initiatives” in the proposed budget for 2008-2009. These initiatives also include other Lawson enhancements that were not addressed in the Lawson Upgrade project.

14. The reasons for the name change were not explained in the budget proposals, making it difficult to trace the evolution of the projects. It was potentially misleading when read in conjunction with the assertions made by UNJSPF in the performance reports that such projects were either completed or expected to be completed in a specific biennium.

15. The performance report for the biennium 2006-2007 stated the projected/actual completion date for the Data Collection Project as December 2007, whereas the programme budget for 2008-2009 states the completion date for the Member Organization Information Sharing Initiative project as December 2009. During the 2006-2007 biennium, \$1 million had been spent on the Data Collection project, whereas during the 2008-2009 biennium \$2.1 million had been spent on the Member Organization Information Sharing Initiative. However, \$1.74 million were requested for the 2010-2011 biennium for the Member Organization Information Sharing Initiative.

16. The Fund stated that the Content Manager Enhancements project was expected to be completed in 2007 and the “Enterprise System Initiatives” in 2009, but new funds were requested for both in the 2010-2011 biennium.

17. The Chief of Information Management Systems Service (IMSS) communicated to OIOS that the project titles were renamed due to the constraints of the Results Based Budgeting (RBB) reporting process that requires information to be condensed when presenting project details. As each initiative can comprise of a number of projects, they were first grouped into a collective umbrella, namely Data Collection and later into the Member Organization Information Sharing Initiative.

---

## Recommendation 1

**(1) When providing project status updates within the budget documents, the UNJSPF Secretariat should provide adequate commentary detailing any change in project title, provide linkage to prior reporting, and the reasons for the change in the document.**

18. *The UNJSPF Secretariat accepted recommendation 1 stating that it will increase the commentary in the budget document while remaining sensitive to the governing bodies' request to streamline budget presentation.* Recommendation 1 remains open pending receipt of the budget document for 2012-2013 biennium detailing any changes to the project titles.

### B. Planned vs. Actual Performance

19. OIOS noted that the planned and actual achievements for projects were vague in the proposed budgets and performance reports for various initiatives. Neither direct comparison of actual progress against budget nor a performance gap analysis was presented for the projects. Similarly, project spending is not routinely reported across budget periods. Furthermore, an 'impact analysis' clearly demonstrating whether the envisioned outcomes were achieved through the implementation of specific projects was not included in the reporting. Thus, the outcomes were not reviewed in connection with the total project cost incurred. Consequently, success of the projects could not be determined in a straightforward, impartial, transparent and precise manner.

20. OIOS noted that budget submissions for IT projects mainly consist of service costs for project management and programming work, budgeted on the basis of estimated number of hours and hourly rates, to be performed by ICC or vendor (for system maintenance and enhancements) consultants.

### Data Collection/Member Organization Information Sharing Initiatives

21. Although there was a quantitative target for electronic interface with member organizations for the Data Collection project, no clear targets were set for components of the project. For instance, it was mentioned in the proposed programme budget for the 2006-2007 biennium that IMSS intended to expand the scope of the project for human resources data collection to all remaining organizations, including those migrating to an enterprise resource planning (ERP) system without identifying which organizations would be covered. A sum of \$168,000 was budgeted for this purpose, but no target was set for this task for the biennium to indicate how much progress would be made by the end of the biennium. However, while the task was not carried out in the said biennium, according to the project team, the same assertion on expanding the project to all remaining organizations was made in the proposed budget for the next biennium (2008-2009). While progress was not made until the end of 2009, an explanation was not provided for the delay.

---

22. In relation to this, the Fund's target for 2005 was to have 75 per cent of participants' human resources information exchanged electronically with the member organizations. This target was subsequently moved to 2007 and again to 2009. However, no explanation was offered in the 2006-2007 and 2008-2009 budget performance reports submitted to the Board except general comments stating that "significant progress has been made." Moreover, according to the project team, the 75 per cent achieved in 2009 may not be sustainable as the targeted percentage would drop when the United Nations switched to ERP from the already interfaced Integrated Management Information System (IMIS). The achievement was not accordingly qualified in the budget and performance reports.

23. Similarly, no target was set for the Participant Reconciliation Exceptions (PRE) redesign component of the Data Collection project for any of the biennia, while \$532,000 and \$967,440 were budgeted for the 2006-2007 and 2008-2009 biennia, respectively. The project team did not initiate the PRE redesign component until 2008-2009, however the reason for the delay, together with how/if the requested funds were utilized, was not offered.

#### Content Manager Enhancements

24. In the proposed budget for the biennium 2006-2007, \$419,160 was requested for the Content Manager Enhancement project, with three planned enhancements. While it was indicated that the expected completion date for the project was December 2007, the performance report mentioned that "several enhancements were made" and the example provided was not among the original three. The same performance report stated that the system was upgraded to a different version (version 5.3) during the period, however, the upgrade was completed in the previous (i.e., 2004-2005) biennium.

25. Similarly, an additional \$656,640 was requested for the project for 2008-2009 under the "Enterprise System Initiatives" for two of the Content Manager enhancements that were originally included in the budget for 2006-2007. The performance report for 2008-2009 asserted that the project was completed during the biennium and provided a number of enhancements examples. However, these enhancements were different from those listed in the 2008-2009 budget and only one of them was related to Content Manager. Therefore, it remains unclear how the requested funds were expended given that the originally planned critical enhancements were not carried out in the two biennia.

26. The project team stated that the project is of a maintenance nature and tasks to be carried out depend on business needs and priorities during the course of a biennium.

---

## Knowledge Management System (KMS) – Phase II

27. The proposed budget for 2006-2007 laid out a high-level objective for KMS Phase II to deliver “specific information to staff and clients using a customized presentation format”, and an amount of \$363,400 was budgeted for this exercise. However, the performance report noted the project was completed in June 2007 and listed the achievements but did not indicate whether the original objective was achieved.

28. The Chief of IMSS informed OIOS that his section is a service provider on a number of information technology projects initiated by the Fund. As such, there lies a responsibility with the business users requesting the projects to perform due diligence exercises such as defining the objectives of the projects and conducting an impact analysis at the conclusion of the project to ascertain whether the project achieved the desired results. Furthermore, it was stated that the Fund is limited in its ability to track the amount spent on projects due to the lack of a robust cost accounting process and software.

### **Recommendation 2**

**(2) The UNJSPF Secretariat should specify/define the objectives of projects prior to commencement and track and report the actual progress (dates, deliverables, amount spent) while providing interim updates or requests for additional/ongoing funding. Furthermore a closing impact analysis should be conducted at the conclusion of each project to document and report on how the objectives of the project were met.**

29. *The UNJSPF Secretariat accepted recommendation 2 stating that full updates on projects will be provided in the documentation of the Information Technology Executive Committee throughout the project life cycle and at project conclusion.* Recommendation 2 remains open pending receipt of full project updates provided to the Information Technology Executive Committee.

### C. Formalized Project Charter and Plan

30. The Data Collection project has been ongoing for multiple biennia, with approximately \$5 million requested over the most recent three biennia. This amount does not include internal staff costs incurred for implementing the project. According to the project team, the project may carry on well into the future as the Fund can collect only 75% of Human Resources (HR) data and 10% financial data of participants through current interfaced systems and these achievements may not be sustainable due to future changes of systems by the member organizations. Therefore, the Fund is constantly working to a moving target. The team also cited other challenges faced in interfacing the various systems with the pension administration system (currently Pensys and subsequently IPAS) of the Fund, both technical and organizational. While the project team maintains and monitors task lists and timelines for the project at the working level, a formalized project charter and plan was not developed for the

---

project to communicate a clear vision of the project and to seek commitment from all stakeholders.

31. In OIOS' view, it is particularly necessary to carry out a cost-benefit analysis to justify such a long-term and costly undertaking. According to the report prepared for Information Technology Executive Committee's (ITEC) 12<sup>th</sup> Meeting that took place in December 2004, the Fund proposed to develop a programme (replacing Excel templates) that could be made accessible to all participating organizations and enable them to provide year end schedules electronically. These schedules would contain the contributions data in the prescribed format so that manipulation or re-processing is not required by the Accounts Unit before data is loaded to the production system for processing. According to the same report, it normally takes anywhere between 5 (good data) to 50 minutes (particularly bad data) to manually formulate the schedules in Excel spreadsheet format into the required file format for the approximately 240 spreadsheet files. It is doubtful whether it would be worthwhile to undertake such a project with millions of dollars of expenditure, especially during a period where many member organizations are in the process of migrating to the common ERP systems.

32. Also, OIOS was advised that the Data Collection project will not resolve the 14,000 Participant Reconciliation Exceptions annually. For instance, one major cause is the inconsistent formula used by the Fund and member organizations in calculating partial-month contributions. A manual reconciliation will continue to be required for these cases.

### **Recommendation 3**

**(3) The UNJSPF Secretariat should develop formal project charters and plans to communicate the cost, benefit and vision of each project to seek commitment from all stakeholders.**

33. *The UNJSPF Secretariat accepted recommendation 3 stating that formal project charters will be developed in addition to current required documentation in the Request for Service (RFS) process. Recommendation 3 remains open pending receipt of the revised procedures noting the requirements for project charters.*

#### D. Information Technology Executive Committee (ITEC) Report

34. The IMSS-Project Management Office (PMO) prepares materials for ITEC meetings, consisting of summaries of individual projects under the directorship of different officers on a quarterly basis. The projects are marked as complete, in progress, cancelled, or postponed on the summary sheets. More detailed information is provided in synopsis form for specific projects, including updates on project status. However, the actual progress of an ongoing project is not matched against its milestones, which are captured from the original project plan. In addition, there is no periodic information on the amount spent for each

---

project. Without information on actual project status matched against planned timelines and corresponding budget utilization, ITEC is challenged to identify delays and cost overruns, if any, and take necessary actions. Furthermore, OIOS noted that there were projects that were not completed within original schedule and budget in the past three biennia (e.g. the Data Collection project and the Member Organization Information Sharing Initiative)

#### **Recommendation 4**

**(4) The UNJSPF Secretariat should highlight in the quarterly Information Technology Executive Committee report the project status by comparing actual against planned project progress and cost.**

35. *The UNJSPF Secretariat accepted recommendation 4 stating that the project status documentation provided to the ITEC will report more detailed information including costs to the extent practical without a project cost and accounting system. Recommendation 4 remains open pending receipt of documentation showing inclusion of actual versus planned project progress and cost in quarterly reports to ITEC.*

#### E. Consistency of Performance Indicators

36. The budget documents presented to the Pension Board and the General Assembly by the Fund contain within them targets for operational metrics to be achieved during the upcoming biennium. In subsequent years, the Pension Fund reports on the performance measures.

37. The general framework for reporting the operational metrics include stating the objective of the organization, the expected accomplishments and the indicators of achievements.

#### Indicators of Achievement

38. The programme budgets for 2006-2007 and 2008-2009 both list “increased effectiveness of information technology governance model, software development methodologies and administrative processes” as the expected accomplishments. For 2006-2007 two indicators of achievements are listed: percentage of IT systems at current level of support, and percentage of Board-mandated projects completed. For 2008-2009 however, there is only one indicator of achievement, i.e., percentage of information technology systems at current level of support. As such, the indicators of achievements used to measure an expected outcome are not listed consistently, making it difficult for the reader to determine how far along the UNJSPF Secretariat is, in achieving the objective.

39. Additionally, the programme budgets for 2006-2007 and 2008-2009 both list ‘increased use of electronic repositories for sharing information’ as the expected accomplishment.

---

40. This expected accomplishment, listed in the programme budget for 2006-2007 had three indicators of achievement: (i) Percentage of pension documentation (policies, procedures and regulatory) available within knowledge management system, (ii) Percentage reach of Pension Fund website for information sharing and communication on a global basis with all participants, and (iii) Percentage reach of Pension Fund website for information sharing and communication on a global basis with the beneficiaries.

41. However, the budget document for the biennium 2008-2009 lists only one of the indicators of achievement, i.e., percentage of IMSS documentation available within knowledge management system with an estimate of 80 percent complete rather than commenting on the progress of the percentage of pension documentation (policies, procedures and regulatory) available within knowledge management system which had a target of 65 percent for the biennium 2008-2009.

#### Benchmarking Against The Target

42. OIOS further noted that, in reporting the indicators of achievement, the target set out in the previous biennium is not reported in subsequent reports to allow the reader to determine if the Fund met the target, fell below, or exceeded it. For instance, in the expected accomplishment: Increased use of electronic repositories for sharing information (listed in the programme budget for 2008-2009), the performance measure states the 2008-2009 estimate at 80 percent. However, this does not allow the reader to determine if this figure was below, at, or above the target.

43. The Chief of IMSS stated that the indicators of achievement had in some instances been altered so as to accommodate the request of the Board that a limited number of indicators be listed and progress tracked accordingly.

#### **Recommendation 5**

**(5) The UNJSPF Secretariat should be consistent in the reporting of indicators of achievement from one biennium to the next so as to adequately report on the progress of the initiatives. In reporting performance measures, the UNJSPF Secretariat should indicate the target and discuss actual vs. targeted performance results.**

44. *The UNJSPF Secretariat accepted recommendation 5 and stated that any variance to the meaning of performance indicators will be reported, including those that have been consolidated or eliminated by request.* Recommendation 5 remains open pending receipt of the budget document for the 2012-2013 biennium showing the consistent use of performance indicators.

---

## F. Integrity of Performance Indicators

45. The audit included a review of the operational statistics reported within both external and internal performance reporting, for instance within the budget and performance documents, and in the annual letters from the CEO of the Fund. The audit verified the accuracy of reported metrics. Furthermore, OIOS reviewed the projects undertaken by the Fund to determine whether they were in line with the strategic direction of the Fund as outlined in the Third management Charter. The audit did not identify any exceptions.

## V. ACKNOWLEDGEMENT

46. We wish to express our appreciation to the Management and staff of the UNJSPF Secretariat for the assistance and cooperation extended to the auditors during this assignment.

## STATUS OF AUDIT RECOMMENDATIONS

Recom. no.	Recommendation	Risk category	Risk rating	C/O <sup>1</sup>	Actions needed to close recommendation	Implementation date <sup>2</sup>
1.	When providing project status updates within the budget documents, the UNJSPF Secretariat should provide adequate commentary detailing any change in project title, provide linkage to prior reporting, and the reasons for the change in the document.	Governance	M	O	Receipt of the budget document for 2012-2013 biennium detailing any changes to the project titles.	July 2011
2.	The UNJSPF Secretariat should specify/define the objectives of projects prior to commencement and track and report the actual progress (dates, deliverables, amount spent) while providing interim updates or requests for additional/ongoing funding. Furthermore a closing impact analysis should be conducted at the conclusion of each project to document and report on how the objectives of the project were met.	Operational	M	O	Receipt of full project updates provided to the Information Technology Executive Committee.	January, 2011
3.	The UNJSPF Secretariat should develop formal project charters and plans to communicate the cost, benefit and vision of each project to seek commitment from all stakeholders.	Operational	M	O	Receipt of the revised procedures noting the requirements for project charters.	January, 2011
4.	The UNJSPF Secretariat should highlight in the quarterly ITEC report the project status by comparing actual against planned project progress and cost.	Operational	M	O	Receipt of documentation showing inclusion of actual versus planned project progress and cost in quarterly reports to ITEC.	January, 2011

<b>Recom. no.</b>	<b>Recommendation</b>	<b>Risk category</b>	<b>Risk rating</b>	<b>C/O<sup>1</sup></b>	<b>Actions needed to close recommendation</b>	<b>Implementation date<sup>2</sup></b>
5.	The UNJSPF Secretariat should be consistent in the reporting of indicators of achievements from one biennium to the next so as to adequately report on the progress of the initiatives. In reporting performance measures, the UNJSPF Secretariat should indicate the target and discuss actual vs. targeted performance results.	Governance	M	O	Receipt of the budget document for the 2012-2013 biennium showing the consistent use of performance indicators	July, 2011

1. C = closed, O = open

2. Date provided by IMD in response to recommendations.