



International Civil Aviation Organization

WORKING PAPER

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English only

COUNCIL — 216TH SESSION

Subject No. 13: Work programmes of Council and its subsidiary bodies

2018 REPORT ON THE ACTIVITIES OF THE EVALUATION AND INTERNAL AUDIT OFFICE (EAO)

(Presented by the Secretary General)

EXECUTIVE SUMMARY

In accordance with the Charter of the Evaluation and Internal Audit Office (EAO), the Secretary General transmits herewith to the Council the 2018 Report on the Activities of EAO.

<i>Strategic Objectives:</i>	This working paper relates to Supporting Implementation Strategies.
<i>Financial implications:</i>	N/A
<i>References:</i>	C-WP/14681

1. BACKGROUND

1.1 The mission of EAO is to assist the Secretary General to ensure that ICAO is managed effectively, efficiently and economically and in conformity with the applicable regulations and rules. This is done through systematic evaluation and internal audit of ICAO's programmes and activities, with a view to enhancing and protecting organizational value by providing risk-based and objective assurance, advice and insight.¹

1.2 As per paragraph 18 of the EAO Charter, Chief, EAO, shall submit an annual report to the Secretary General who shall transmit it to the ICAO Council with his/her comments during the first Session of the Council meeting in each calendar year. This annual report summarizes the results of oversight work undertaken by EAO and its performance relative to the 2018 annual work plan.

2. PROFESSIONAL STANDARDS

2.1 For its audit activities, EAO follows the International Professional Practices Framework promulgated by the Institute of Internal Auditors (IIA). Similarly, for evaluation activities, EAO follows the Norms and Standards for Evaluation in the UN System issued by the United Nations Evaluation Group (UNEG).

3. SIGNIFICANT RISK EXPOSURE AND CONTROL ISSUES

3.1 In line with paragraph 18i) of the EAO Charter, significant risk exposures, control, governance and other matters identified in EAO audit and evaluation reports are summarized below. Appendix A provides further information on the high importance recommendations issued by EAO in 2018.

3.2 The final reports for following internal audit² and evaluation assignments, which were included in the EAO's 2017 work programme, were issued in 2018:

- Audit of Cyber Security Management (IA/2018/1)
- Audit of the GAT Office (IA/2018/2)
- Audit of Procurement for Technical Cooperation Projects (IA/2018/3)
- Audit of the Aviation Security Audit Section (IA/2018/4)
- Evaluation of the ICAO Standard-Setting Process (EV/2018/1)

3.3 Audit of Cyber Security Management (IA/2018/1)

Overall audit opinion : Major improvement needed
 No. of recommendations : 18
 Implementation status : 1 implemented, 17 outstanding

3.3.1 The information security management action plan (CyberSec Action Plan) does not have proper project planning and control structure. The current plan is a mix of technical/operational activities, strategic activities and unique projects without regard to their interactions or major relevant risks that would prevent this plan from being effectively implemented. Also, current staffing levels are not adequate to implement the security improvement plan. Furthermore, there are many problems with the management

¹ Paragraph 4 of the EAO Charter

² In accordance with the Secretary General's memorandum sent to Council Representatives on 2 May 2014 (SG 2228/14), copies of all internal audit reports issued after this date are posted on the Council website under "Periodic Reports".

of the upwards of 60 Information Security-related Instructions that make them almost unusable. There is an over-emphasis on convincing the document reader that a control is necessary and cases of duplication of controls and some contradictory statements.

3.3.2 Additionally, ISO functional position is not commensurate with expected responsibilities. EAO has therefore recommended splitting current information security duties into maintainer and business developer and manager roles. The new business developer and manager role, labelled CISO (Chief Information Security Officer) should be placed in a managerial position outside of ETS/BTS.

3.3.3 There are too many actual Asset inventories with little correlation among them and multiple authorities over them. It is recommended that ICT and BTS build and control comprehensive inventories of the assets under their operational management and that a management system be developed under CIO's authority.

3.4 **Audit of the GAT Office (IA/2018/2)**

Overall audit opinion : Some improvement needed
No. of recommendations : 9
Implementation status : 3 implemented, 6 outstanding

3.4.1 With regard to the performance of GAT, there is need for working arrangements between GAT and ATB to be clarified and formalised and that course development is prioritised in a consistent and timely manner. Administrative Instructions supporting the GAT Pricing Policy should be finalised and approved by the Secretary General, and performance targets should be reviewed to ensure that they are set at appropriate levels with a greater focus on outcomes.

3.4.2 At the time of the audit, EAO noted that 20 of the Regional Training Centres of Excellence (RTCEs) are facing challenges in meeting all of the required criteria established for membership. It was recommended that GAT monitor the RTCEs and re-assess them during the course of 2018 in order to maintain the standards and reputation of the TPP programme.

3.4.3 A number of delays in developing Standardized Training Packages (STPs) were noted. Controls should therefore be enhanced to identify STPs that are facing delays in development; GAT should also assess the underlying reasons for the absence or insufficient number of STP courses being scheduled by some Training Centres, and define appropriate actions to encourage more active participation in the TPP programme.

3.5 **Audit of Procurement for Technical Cooperation Projects (IA/2018/3)**

Overall audit opinion : Some improvement needed
No. of recommendations : 8
Implementation status : 7 implemented, 1 outstanding

3.5.1 EAO was pleased to note that significant improvements in internal procedures and controls had been made since the last audit of field procurement carried out in 2010. Nevertheless, there was scope for further improvements in several key areas. In order to ensure that States are charged the same rates for similar services, EAO has recommended that overhead rates for procurement of equipment, goods and services up to US \$5 million are standardized across all projects by applying Civil Purchasing Service (CAPS) rates. Other key recommendations include the need to automatically collect information on the number of sole source purchases in any given year, as well as other important statistics on purchasing patterns for monitoring purposes. Reports on key trends should be reviewed regularly by TCB

management and by the Contracts Board at least annually, to ensure that there is sufficient competition, and to identify potential risks and any improvements which can be made to the procurement process.

3.5.2 Based on the sample tested, there was evidence of good oversight of the procurement process by the Contracts Board. However for physical meetings, EAO recommends that minutes are drafted by the Secretary of the Board and that standalone Terms of Reference for the Contracts Board are drafted. In addition all TCB project documents involving a procurement element should clearly state that the rules in ICAO's Procurement Code will apply, together with a summary of the key requirements which States must adhere to.

3.5.3 For purchases below US \$10,000, where procurement authority is delegated to project staff in the field, the audit revealed a number of control weaknesses and instances of non-compliance with procurement rules and procedures. EAO has recommended that oversight by TCB is strengthened, and that greater support, guidance and training on procurement matters are provided to project staff in the field.

3.6 **Audit of the Aviation Security Audit Section (IA/2018/4)**

Overall audit opinion : Some improvement needed
 No. of recommendations : 12
 Implementation status : All 12 outstanding

3.6.1 Whilst a risk-based planning methodology has been developed for the selection and prioritization of Member States for USAP-CMA activities, there is scope to further improve the robustness of the process by factoring in key parameters as identified in Doc 9807.

3.6.2 More than 30% of planned audits were not carried out in 2016 and 2017, largely as a result of requests from Member States to postpone the audits. This continues to be an on-going concern for the effective and efficient implementation of the programme. Moreover, while 75% of MoUs have been signed between ICAO and Member States for the implementation of the USAP-CMA programme, EAO strongly recommends that ASA continue its efforts to ensure that all outstanding MoUs are completed and signed. Some Member States concerned have noticeably low EI scores with some being well below the 65% EI rate. There is also scope to improve documentation to more effectively support the selection of a given type of audit for a Member State, its (partial) scope, as well as the selection of which airports to assess.

3.6.3 ASA currently relies on five Team Leaders based at Headquarters, two of which are secondees. It also has two AVSEC funded posts, and one P-3 Aviation Security Officer position which has been vacant for more than a year. A more stable staffing situation is recommended to provide greater stability for the effective roll out of the USAP-CMA.

3.7 **Evaluation of the ICAO Standard-Setting Process (EV/2018/1)**

Overall audit opinion : N/A
 No. of recommendations : 9
 Implementation status : All 9 outstanding

3.7.1 The evaluation covered the evaluation criteria of relevance, effectiveness, and efficiency. While the relevance of ICAO's work on Standards and Recommended Practices (SARPs) is perceived to be high, the organization is working on ways to remain relevant in the future and to maintain its global leadership in civil aviation. The evaluation found strong coherence between the SARPs and ICAO's

Strategic Objectives as well as strong alignment between SARPs and ICAO Global Plans (GANP, GASP and GASEP) and global priorities in the civil aviation sector.

3.7.2 In general, the ICAO Standard-Setting Process is perceived to work effectively but the evaluation found considerable improvements needed. A large number of amendments each year are negatively affecting implementation of SARPs by many Member States. The very low response rate to State Letters is also leading to default acceptance of SARPs by Member States. The evaluation found that adoption, effective and applicability dates of SARPs are selected to coincide with the different ICAO processes and systems, not with the needs of Member States. Timely development or revisions of existing guidance materials to ensure alignment with recent amendments as well as timely translation of manuals are critical issues that need to be addressed.

3.7.3 Based on the findings and conclusions, this evaluation made nine recommendations. The key recommendations focus on:

- Prioritizing and if necessary reducing the pace of development and amendment of SARPs;
- Preparing and implementing clear guidelines and/or mechanisms to improve the work of the various stakeholders involved in the Standard-Setting Process;
- Developing a feedback mechanism to collect and analyse information on the implementation of SARPs by Member States; and
- Putting in place a comprehensive monitoring system to track SARPs from proposals development to adoption, including their corresponding guidance materials.

3.8 The 2018 EAO work programme (C-WP/14681) included the following planned internal audits and evaluations. The status of each audit and evaluation is noted in the table below.

Oversight Assignment	Current Status
Audit of the EUR/NAT Regional Office (IA/2018/5)	Final report issued
Audit of the APAC Regional Office and Regional Sub-Office (IA/2018/6)	Final report issued
Continuous Auditing on Ex Post-facto Payments (CA/2018/1)	Final report issued
Audit of the Recruitment of ICAO Staff	Draft report issued
Audit of IT Governance at ICAO	Draft report issued
Evaluation of the GASP and GANP	Draft report issued
Audit of Revenue Generating Activities (RGA)	In progress
Evaluation of TCB Project Management	Deferred to 2019 as an audit

3.9 Audit of the EUR/NAT Regional Office (IA/2018/5)

Overall audit opinion : Major improvement needed
 No. of recommendations : 13
 Implementation status : 3 implemented, 10 outstanding

3.9.1 The ECAC Secretariat, which is co-located with the EUR/NAT Regional Office, does not have its own legal personality, and relies entirely on its relationship with ICAO. This has given rise to many significant legal, financial and reputational risks for ICAO. For example, all ECAC members of staff have ICAO staff contracts although they do not report to the Secretary General; and in the case of travel, have different arrangements to ICAO staff. This contravenes provisions in the Chicago Convention and the ICAO Service Code, which state that staff should not receive instructions from parties external to the Organization, and that all staff members are subject to the authority of the Secretary General. This situation may also lead to potential conflicts of interest for ECAC staff.

3.9.2 In particular, EAO noted that since ECAC does not have a legal identity, two grant agreements being implemented by ECAC have been signed between the EC and the civil aviation authority of Italy (ENAC), on behalf of ECAC. A separate Memorandum of Understanding has been signed between ECAC and ENAC; however ICAO is not mentioned in any of these agreements. This creates risks for ICAO due to the fact that staff with ICAO contracts is assigned to these projects, the project bank account is in the name of ICAO, and ICAO is responsible for maintaining ECAC's accounting records and for preparing its consolidated financial statements.

3.9.3 EAO has recommended that the Secretariat take steps to initiate a discussion with the Council and the Assembly regarding the critical risks associated with ECAC's lack of legal personality and its reliance on the relationship with ICAO, with a view to identifying solutions to mitigate these risks, both in the short and longer term. EAO has also recommended that ICAO review the current cost sharing arrangements and calculation of costs incurred by ICAO on behalf of ECAC. ICAO does not currently charge ECAC for services provided by headquarters, such as human resources management, payroll services, accounting services and preparation of the annual financial statements, travel services, IT support and procurement services.

3.9.4 Key recommendations from the audit relating to EUR/NAT Office activities include the need to improve the links between activities in the EUR/NAT operating plan and the ICAO Business Plan; to formulate more meaningful KPIs, and to collect appropriate data to measure outcomes directly influenced by the activities of the Regional Office; and to establish a risk register to capture, manage and monitor key risks, as well as the associated mitigating actions and controls.

3.10 Audit of the APAC Regional Office and Regional Sub-Office (IA/2018/6)

Overall audit opinion : Some improvement needed
No. of recommendations : 7
Implementation status : All 7 outstanding

3.10.1 EAO reviewed the operating plans, performance measures and risk management processes in place at the RO and RSO. EAO considers that more guidance is required on Results Based Management and Enterprise Risk Management (ERM) processes which are also still in the early stages of development.

3.10.2 The need for comprehensive IT support for the RO is essential to enable it to carry out its operations efficiently and effectively. Currently the RO depends on one staff member for support and maintenance of its IT operations, and there is no backfill for this post in case of absence. It is therefore important to identify alternative and sustainable solutions in order to mitigate potential risks. The RO and RSO Business Continuity/Disaster Recovery Plans must be further developed, revised and strengthened to identify and assess the critical processes of both the RO and RSO, and manage safety issues and the restoration of critical personnel, office accommodation, and operational procedures in the event of an incident or disaster.

3.10.3 The RSO has eleven staff, nine of which are secondees. There is a need to review the staffing structure at the RSO to determine whether a more sustainable solution can be found. In addition, the travel expenses at the RSO continue to be financed by a number of different sources as it does not have a dedicated travel budget of its own which may hinder its ability to plan its missions ahead of time.

3.11 Continuous Auditing on Ex Post Facto Payments (CA/2018/1)

3.11.1 EAO has developed a Continuous Auditing Approach and uses a data analytics tool (IDEA™) to assess the design and effectiveness of key internal controls in selected areas of operations and to draw management’s attention to operational deficiencies and/or internal control weaknesses with a view to establishing and enhancing controls to mitigate the associated risks.

3.11.2 The first continuous auditing included work relating to ex-post facto payments. An ex post facto payment is considered to be a payment for which a purchase order is issued after the goods/services have been provided. An analysis of all purchase orders below CAD 10,000 over the three year period from 2015 to 2017 showed a downward trend in the number of cases of ex post facto payments. This was a positive finding and indicated the success of recent actions taken to improve internal controls; greater awareness of procurement rules and procedures as a result of regular training sessions conducted by TCB procurement staff; and the introduction of annual procurement plans, which are monitored by the Procurement Section and discussed with bureaus on a monthly basis.

3.11.3 EAO made a few recommendations for the establishment of an internal benchmark to effectively monitor the percentage of ex post facto transactions, and it will follow up on additional actions taken by the relevant bureaus/sections as part of its regular oversight work.

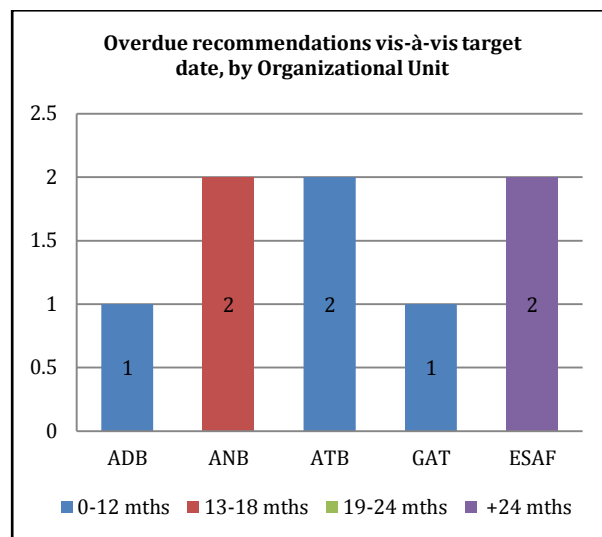
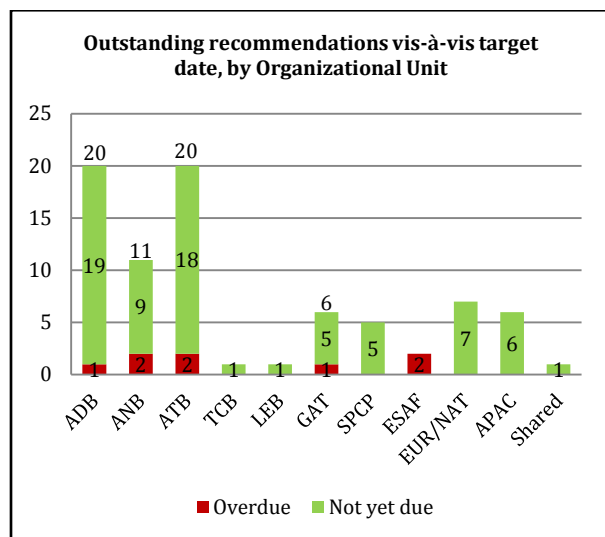
4. STATUS OF IMPLEMENTATION OF OVERSIGHT RECOMMENDATIONS

4.1 The table below illustrates the issuance and implementation of oversight recommendations during 2018:

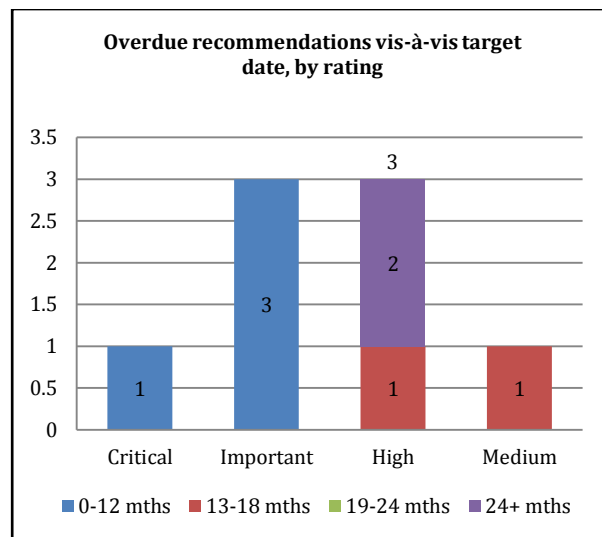
Source	Open as at 31/12/2017	Added during the year	Closed during the year	Open as at 31/12/2018
EAO	58	76	54	80
External Audit	24	19	25	18
JIU	21	27	30	18
Total	103	122	109	116

4.2 The dialogue between EAO and ICAO programme managers is continuous with regard to the implementation of recommendations. Timely implementation of oversight recommendations is of crucial importance since it helps to achieve the intended benefits in a timely manner and ensures that organizational learning objectives are achieved. EAO continued to hold regular meetings with Bureau Managers to assist them in the timely closure of overdue recommendations. EAO’s monthly dashboard, which presents an update on the implementation status of oversight recommendations, is sent to the Council, the Secretary General and the Evaluation and Audit Advisory Committee (EAAC).

4.3 The charts below illustrate the outstanding (80 in total) and overdue (8 in total) EAO recommendations by organizational unit, as at 31 December 2018:



4.4 The charts below illustrate the overdue EAO recommendations by source and rating, as at 31 December 2018:



5. CONSULTATIVE AND ADVISORY OVERSIGHT WORK

5.1 In addition to its core responsibilities, EAO continued to provide objective expert guidance and advice to improve the Organization’s operations and processes related to governance, risk management and control³. The list of areas where advisory services were provided by EAO during 2018 is in Appendix B.

³ Paragraph 17 of the EAO Charter

6. COOPERATION WITH EXTERNAL OVERSIGHT BODIES

6.1 Evaluation and Audit Advisory Committee (EAAC)

6.1.1 EAO had the opportunity to discuss with the EAAC significant risks, control issues as well as governance matters included in the audit/evaluation reports issued during the reporting period.

6.1.2 EAO has benefitted significantly from the advice and support of the EAAC. EAO provided secretariat services to the EAAC and coordinated its three meetings during 2018.

6.2 External Auditor

6.2.1 EAO has continued to cooperate effectively with the External Auditor. EAO has exchanged views with the external audit team members on matters of common interest, shared its oversight plan, and received feedback on its work plan and activities.

6.2.2 EAO is also responsible for tracking and following up on the status of previously issued outstanding recommendations with the managers responsible for implementing them.

6.3 Joint Inspection Unit (JIU)

6.3.1 As the focal point for liaison with the Joint Inspection Unit of the United Nations (JIU), EAO coordinated ICAO's input to 25 JIU reports at various stages of completion.

6.3.2 In 2018, EAO presented working papers to the Council summarizing the recommendations and Secretariat Action Plans relating to six JIU reports (see Appendix C).

6.3.3 EAO also presented working papers to the Council on the status of implementation of recommendations of the JIU (C-WP/14812) and the Report of the JIU for 2017 and programme of work for 2018 (C-WP/14773).

6.4 Ethics Officer

6.4.1 EAO continued its effective working relations with the Office of the Ethics Officer. EAO provided advice and exchanged views with the Ethics Office on issues of common interest. EAO attended the regular meetings of the Council's WGGE discussions to share its views on improving the Ethics Framework at ICAO.

7. OTHER OVERSIGHT ACTIVITIES

7.1 Networking with other oversight functions

7.1.1 EAO's Charter includes specific provisions on liaising and cooperating with the internal oversight services of other organizations of the United Nations system and the Multilateral Financial Institutions. EAO recognizes the value and importance of developing relationships with its peers. During 2018, EAO continued its active and useful collaboration and networking with other United Nations system organizations and entities.

7.1.2 In particular EAO actively participated in:

- The Annual Meeting of the United Nations Evaluation Group (UNEG) in Rome, Italy from 7 to 10 May 2018;
- The Annual Meetings of Representatives of Internal Audit Services of the UN system and multilateral financial institutions (UN-RIAS and RIAS) in Addis Ababa, Ethiopia from 10 to 14 September 2018; and
- The Annual Meeting of UN Representatives of Investigative Services (UNRIS) on 8 October 2018 and the Annual Conference of International Investigators (CII) from 9 to 12 October 2018 in Incheon City, Republic of Korea.

7.2 EAO retreat

7.2.1 EAO organized its second annual retreat to discuss its overall performance and work priorities for preparing the work planning for the year 2019. EAO's risk assessment methodology considered the existing Corporate Risk Register, feedback received from the President and Representatives of the ICAO Council, the Secretary General and other senior staff.

7.3 Satisfaction surveys

7.3.1 EAO continued to seek feedback from colleagues of audited/evaluated offices through client satisfaction surveys issued after each assignment to identify satisfaction rates and areas for improvement in the quality of its work and services provided. Based on an analysis of survey responses, EAO achieved an overall satisfaction rate of 85% during 2018.

7.4 Update of key audit documents

7.4.1 In an effort to align EAO with the provisions of the IIA Standards and allow for effective management of the audit process, a number of key documents have been revised and/or updated. Updating of audit templates and the Audit Manual will continue in 2019 as part of EAO's preparatory work for an External Quality Assessment of its internal audit function in 2019.

7.5 EAO monthly Dashboard

7.5.1 The EAO monthly dashboard provides useful succinct information on EAO staffing, budgets as well as the status of work and implementation of oversight recommendations. Monthly updates of the EAO dashboard are made available to the Secretary General and the EAAC. Copies are also posted on the Council website.

8. INDEPENDENCE OF EAO

8.1 EAO's Charter⁴ requires the Chief, EAO, to confirm to the ICAO Council, at least annually, the independence of the internal audit/evaluation activities.

8.2 During the reporting period, no instance/activity occurred that could be considered as jeopardizing the operational independence of EAO. The scope of oversight activities has been decided by EAO based on a risk assessment, comments and feedback received from ICAO Senior Management, the EAAC and Member States.

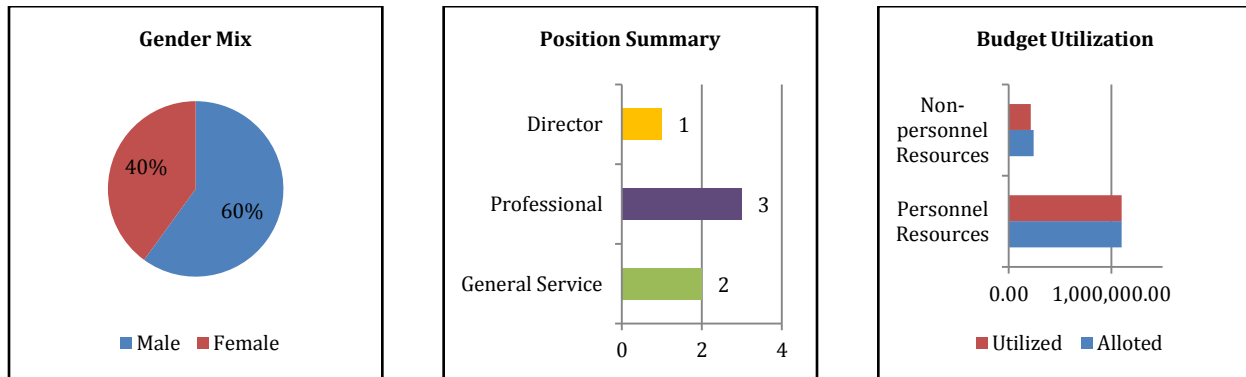
⁴ Paragraph 27 of the EAO Charter

9. OVERSIGHT RESOURCES

9.1 Budget and staff

9.1.1 To discharge its mandate, EAO has been provided with a triennial budget of CAD \$3.67 million, which represents 1.2 per cent of ICAO’s budget for the 2017-2019 triennium.

9.1.2 The charts below illustrate EAO’s human and financial resources as at 31 December 2018.



9.1.3 The recruitment of the Evaluation Specialist was finalized in 2017 and the selected incumbent took up office in February 2018.

9.1.4 At the time of writing of this report, the recruitment of the Internal Audit Specialist was ongoing and the post is expected to be filled by April 2019.

9.2 Training

9.2.1 During 2018, EAO organized two in-house group trainings on IDEA data analytics and a team building exercise.

9.2.2 In addition, EAO staff attended individual trainings on risk management, evaluating organizational ethics, tools and techniques for internal auditors, etc. to enhance their knowledge and perform their duties in a more efficient and effective manner.

APPENDIX A

HIGH IMPORTANCE EAO RECOMMENDATIONS ISSUED IN 2018

Audit/Evaluation Title	Recommendation No.	Recommendation	Target Date	Current Status
Audit of Cyber Security Management	IA/2018/1 Rec 1	EAO recommends that ICAO develop a framework for the metadata of the Information Security Instructions and review the Instructions for duplicated controls and inefficient content placement.	31-Dec-19	Outstanding
	IA/2018/1 Rec 2	EAO recommends: 2.1 A trained project manager be assigned to facilitate bringing the current planning under an authoritative project management methodology. 2.2. Enlarging the plan to accommodate the new concepts contained in the SecureWorks Architectural Study and this Audit.2.3. The formalized project plan follows the critical path method of the Project Management Institute and that it be used to facilitate staff planning and overall INFOSEC program development.	31-Dec-18	Outstanding
	IA/2018/1 Rec 3	EAO recommends a redesign of the existing LAN segmentation to better accommodate ICAO business and security needs.	31-Dec-18	Outstanding
	IA/2018/1 Rec 4	EAO recommends splitting current information security duties into maintainer and business developer and manager roles. The new business developer and manager role, labelled CISO should be placed in a managerial position outside of ETS/BTS.	30-Sep-18	Implemented
	IA/2018/1 Rec 5	EAO recommends using the revised CyberSec Action (Project) Plan to determine required staffing levels and skillsets for information security. This work would be led by a CISO who works with ADB management to determine organizational risks of staff shortfalls, initially in the ICT and ISO functional areas.	30-Jun-19	Outstanding
	IA/2018/1 Rec 6	EAO recommends that ICT and BTS build and control comprehensive inventories of the assets under their operational management and that a management system be developed under CIO's authority.	31-Dec-18	Outstanding
	IA/2018/1 Rec 7	EAO recommends that a new Instruction should be developed considering controls from the ICAO Acceptable Use document to be combined with controls for teleworking and remote access.	30-Jun-19	Outstanding
Audit of the GAT Office	IA/2018/2 Rec 1	EAO recommends that GAT and ATB align the training activities of ISD-	30-Jun-18	Outstanding

		SEC with the ICAO Training Policy and the associated Administrative Instructions.		
Evaluation of ICAO Standard-Setting Process	EV/2018/1 Rec 1	The Council and the Air Navigation Commission (ANC) need to reduce the pace of development and amendment of SARPs. To do so, a mechanism to reduce the pace of SARPs development needs to be developed and applied consistently. Closing Criteria: -A functional system or mechanism in place to classify or categorize SARPs proposals according to the urgency and needs of Member States. -A mechanism in place to provide analytical information and reports to the ANC on the implementation SARPs.	30-Jun-19	Outstanding
	EV/2018/1 Rec 2	The Council and the ANC, through the support of the Secretariat, should prepare and implement a strategy to improve the participation of qualified experts from developing countries as well as increase the number of women in panels. Closing Criteria: -Clear mechanism or strategy in place for panel members' selection and their expected level of commitment. -A monitoring system to follow up Panel members' work and a procedure to take the necessary corrective measures in place.	30-Jun-19	Outstanding
	EV/2018/1 Rec 3	In collaboration with the ANC and the Panels, the Secretariat should prepare and use criteria to establish adequate timeframes for State Letter responses. Closing Criteria: -Criteria in place to establish adequate timeframes for State Letter responses.	31-Dec-20	Outstanding
	EV/2018/1 Rec 5	The Secretariat should develop guidance materials, where needed, on a more timely basis. The Council and ANC should take into account the projected completion dates of guidance materials when setting SARP applicability dates. Closing criteria: -Clear criteria for selecting applicability dates in place. -Mechanism in place and functional to ensure that translated manuals are available in time for implementation.	31-Jan-20	Outstanding
Audit of the EUR/NAT Regional Office	IA/2018/5 Rec 1	The Secretariat should takes steps to initiate a discussion with the Council and the Assembly regarding the critical risks associated with the lack of legal status of ECAC and its reliance on the relationship with ICAO, with a view to identifying sustainable solutions to mitigate these risks, both in the short and longer term, which may, inter alia, include establishing ECAC as a separate legal entity.	30-Sep-19	Outstanding
	IA/2018/5 Rec 2	The EUR/NAT Regional Office, in consultation with ATB and ANB, should establish formal mechanisms and procedures with ECAC to	31-May-19	Outstanding

		operationalize cooperation between the two entities so as to ensure harmonization of work programmes and the sharing of information on each other's activities.		
	IA/2018/5 Rec 4	The EUR/NAT Office, together with the Finance Branch and other relevant bureaus/offices at headquarters, should undertake a comprehensive review of all costs incurred by ICAO on behalf of ECAC, and establish a revised agreement, to be approved by the Secretary General, which ensures that the full cost of services provided by ICAO to ECAC is recovered.	31-Dec-18	Outstanding
	IA/2018/5 Rec 10	EAO recommends that CSG work together with EUR/NAT staff to update and finalize the Business Continuity Plan and disaster recovery arrangements for the Regional Office, and to align it with the Corporate Business Continuity Plan.	31-Dec-18	Implemented
Audit of the APAC Regional Office and Regional Sub-Office	IA/2018/6 Rec 3	EAO recommends that: – ICT HQ, in consultation with the Secretary General and the RO/RSO, revisit the proposal made to establish a 24/7 Global IT Support Service for regional offices, or seek to find an alternative solution to provide sustainable IT support that is effective and reliable for the APAC RO/RSO; – The RO consider how to provide additional IT support at the local level, to serve as back-up to the single ICT Support Staff. Moreover, the RSO with the support of the RO, should seek to find an appropriate staffing solution for the provision of IT support services at the RSO, and that appropriate staff contractual arrangements are place. – ICT HQ take appropriate action to replace the ageing back-up tapes at the RO; and – The RO should re-assess the coverage that the generator provides in case of power outage to ensure that critical areas of the office remain operational/accessible. Closure criteria: a) A clear ICT support structure to ROs with proper funding arrangements are put in place during the budget cycle 2020-2022; b) Sustainable solution found for ICT support at the RO and RSO; c) Back-up tapes replaced and re-assessment of power generator coverage.	31-Dec-20	Outstanding

APPNEDIX B

ADVISORY SERVICES PROVIDED IN 2018

1. Monitoring Technical Cooperation Projects.
2. Procurement Code.
3. UNDP-GEF Terminal Evaluator.
4. Secretariat Restructuring Review.
5. ToR for e-Voting System.
6. Fraud Risk Assessment.
7. Write off of Assets.
8. Information Security Management Group.

APPNEDIX C**JIU REPORTS PRESENTED TO THE COUNCIL IN 2018**

1. State of the internal audit function in the United Nations system (C-WP/14701).
2. Safety and security in the United Nations system (C-WP/14734).
3. Knowledge management in the United Nations system (C-WP/14735).
4. Donor-led assessments of the United Nations system organizations (C-WP/14736).
5. Review of air travel policies in the United Nations system: achieving efficiency gains and cost savings and enhancing harmonization (C-WP/14774).
6. Outcome of the review of the follow-up to the Joint Inspection Unit reports and recommendations by the United Nations system organizations (C-WP/14813).

— END —