

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Directorate	Deliverables and implementation details	Deadline
2022	Separation from services	04.2022/2	<p>Recommendation 2</p> <p>We advise to keep the employee files up to date. We also recommend to keep record of interviews, hearings or other discussions and document decisions and processsteps to avoid a lack of information that could be used against the UPU. It is also important to build and cultivate relationships between employees and supervisors, directors, and HR. As well should the DAJ be involved at the moment where a risk of a legal dispute connected to a separation of service is identified.</p>	medium	DRH	<p><b>Follow-up of January 2023</b> TO DO: Action Plan (by HR Director &amp; DRH/APAS on record keeping) DEADLINE 15/6/23. To establish a flowchart on record keeping (archive or active file).</p> <p><b>Follow-up of July 2023</b> Flowchart on record keeping exists</p> <p><b>Follow-up of February 2024</b> This is about the record court decisions of the legal cases. HR files are maintained in HR in two forms: paper and electronically Interviews minutes are maintained electronically both in words and pdf files. Those files are confidential but we will share them with auditors if need be. DAJ is involved in this process. DRH-DAJ are to agree on record keeping system.</p> <p><b>Follow-up of July 2024</b> The legal training to DRH staff was already taken place. The centralized record keeping between DRH-DAJ is still pending the IB's record-keeping strategy being produced by DL.</p> <p><b>Follow-up of May 2025</b> HRMS/ERP will be launched in second semester of 2026 and therefore, the record management will follow afterwards.  record keeping of confidential documents will be addressed during the development of HRMS/ERP that will be launched in early 2026.</p> <p><b>Follow-up of October 2025</b> With the Launch of Inspira, the IB's record keeping has been improved as records, including any discussions and exchanges are now electronically saved in the Inspira.</p> <p><b>Follow-up of April 2026</b> On track</p>	30-Jun-2023
2022	Recruitment Process	03.2022/9	<p>Recommendation 9</p> <p>Without assessing or qualifying the existing personnel planning, we recommend to start filling vacancies and succession planning in good time and with foresight (also as part of regular performance reviews of the employees). This in particular with regard to internal, potential successors, where high potential is seen in the context of career opportunities, in the event of changes in the requirement profile for existing or new positions or in the event of upcoming termination of employment contracts.</p> <p>Within strategic personnel planning and development, and ultimately resulting in personnel recruitment, it can be effective to pay particular attention to and take into account the performance assessment of internal employees with high potential. Under certain circumstances, this can be achieved by introducing suitable training, management programs and tests. We recommend to review this and to be introduced where appropriate.</p>	medium	DRH	<p><b>Follow-up of July 2023</b> The implementation is underway.</p> <p><b>Follow-up of February 2024</b> Candidates (internal and external) are selected based on competences. A career development policy is under preparation to prepare qualified internal candidates.</p> <p><b>Follow-up of July 2024</b> The succession planning process is currently being established between DRH, directorates and management.</p> <p><b>Follow-up of May 2025</b> Succession Planning process was announced to the Internal Auditor, who already reported it to the CA in spring session of 2025. (As evidence, Administrative Instruction no. 44 of 1 December 2017 that was issued officially to address the IB's succession planning has been uploaded to the Audit Tracking System)</p> <p><b>Follow-up of October 2025</b> Succession planning exercise is a regular HR activities of the IB. In other words, Six months to one year before a staff member's retirement age, DRH writes to the Directorate requesting them to initiate the succession planning mentioned in relevant Administrative Instructions 42 &amp; 44 (knowledge transfer and succession planning). (As evidence, Administrative Instruction no. 44 of 1 December 2017 that was issued officially to address the IB's succession planning has been uploaded to the Audit Tracking System)</p> <p><b>Follow-up of April 2026</b> In progress</p>	31-Dec-2023
2022	Recruitment Process	03.2022/10	<p>Recommendation 10</p> <p>We recommend to consider to report or to implement additional appropriate key figures/KPI's in the reporting to the Council of Administration and/or to the DG and directorates to support the control and monitoring of business activities in this area. If there is a need and the appear useful, they should be implemented accordingly in the reporting.</p> <p>Conceivable would be key figures/KPI's for recruitment (e.g. besides time to hire and start position, also other relevant key figures/KPI's within the recruiting process like internal/external costs per hire, time to productivity of the new employee, training hours). Key figures/KPI's can also be useful for other areas of human resources. The following are examples for engagement &amp; retention metrics (e.g., total turnover rate, talent turnover rate, voluntary turnover rate), employee value &amp; performance metrics (e.g., performance &amp; potential with regard to succession and leadership planning, employee performance, goal tracking) and time tracking metrics (e.g., absence rate per employee, per directorate, per manager, overtime).</p>	medium	DRH	<p><b>Follow-up of January 2023</b> DRH will prepare key mesurable figures by June 2023</p> <p><b>Follow-up of July 2023</b> Complete DRH KPIs are shared by the Strategy Unit to the CA</p> <p><b>Follow-up of February 2024</b> Implementation in progress and is foreseen with the ERP/HR digitalization project of HR processes. Reports are made to the EM during the weekly meeting Automated reports are underway and will be available when implementing the Recruitment module of Inspira in June 2024. In addition to KPIs on duration, reports on candidates (gender, geographical origin) per post is made to the CA</p> <p><b>Follow-up of July 2024</b> The status of the digitalization project is ongoing.</p> <p><b>Follow-up of May 2025</b> The UN/Inspira system has been launched to manage on-line and electronic the HR activities such as e-learning, e-recruitment, onboarding and contract management of staff. The system allows electronic update of HR processes and statistics enabling DRH to collect necessary data for presentation to the Director General and the Administrative Council.</p> <p><b>Follow-up of April 2026</b> In progress</p>	31-Dec-2023

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2022	Project Management Website	05.2022/1	<p>Recommendation 1</p> <p>We do recommend to assign project executives with adequate knowhow and experience in relation to the complexity and challenges realizing the specific challenges.</p> <p>If there are no internal resources available, we do recommend engaging with external specialist. In any case, we do recommend not to solely rely on project management resources from the involved vendors or service partners.</p>	medium	DIRCAB/DCTP	<p><b>Follow-up of February 2024</b></p> <p><u>DIRCAB Comment:</u> A pre-project analysis is being conducted in partnership with DPTC and with transversal participation to determine whether a new project is necessary.</p> <p><u>DCTP comment:</u> An intern Project manager has been recruited to oversee all ITSC approved project. draft Project Management Framework has been prepared (and uploaded in smarcockpit as evidence)</p> <p><b>Follow-up of July 2024</b></p> <p><u>DIRCAB Comment:</u> Pre-project analysis is still ongoing. It has been recommended to management, including in the IT Steering Committee, that if the project moves forward, an external project manager should be engaged.</p> <p><b>Follow-up of May 2025</b></p> <p><u>DCTP Comment:</u> The mandate of the intern finished in April 2024. Now, the IT Steering Committee follows the project's progress, led by DIRCAB.EXT.COMM, in each meeting. The implementation of the DCTP is completed.</p> <p><u>DIRCAB Comment:</u> Project analysis has been done, with recommendations on the way forward. A consultant will be recruited in the second semester to implement the new website project. We can consider this recommendation as closed.</p> <p><b>Follow-up of April 2026</b></p> <p><u>DIRCAB Comment:</u> The digital project manager has been contracted and the project has started.</p> <p>(Note: A copy of the contrat of the project manager is available as evidence for the review of the Internal Auditor)</p>	31-Dec-2023
2022	Project Management Website	05.2022/2	<p>Recommendation 2</p> <p>We do recommend implementing a project management framework with adequate guidelines and procedures. Project management staff should be trained and adherence to the respective rules and regulations should be enforced.</p>	medium	DCTP	<p><b>Follow-up of February 2024</b></p> <p>ITSC has reviewed the draft Project Management Manual for the IB. The implementation of a PMO is an Executive Management decision, in the short-term an intern dedicated to Project Management has been recruited. The draft Project Management Manual for the IB has been uploaded into smartcockpit.</p> <p><b>Follow-up of July 2024</b></p> <p>[ITSC meeting Minutes on 04/07/2024] Status update on the Project Management Framework project: During last meeting, ITSC members requested Mr. Matata to instead prepare a short document highlighting the action plan for the implementation of this framework within the UPU for submission to the Director General.</p> <p><b>Follow-up of May 2025</b></p> <p>[PMO - 02/05/2025] In December 2024, the DG approved the Project Management Framework. The implementation is ongoing. There will be two phases: - in 2025, each department chooses two projects to apply the framework; - in 2026, the framework will be applied to all projects. Attached as evidence: the email containing DG's approval of the framework.</p> <p><b>Follow-up of October 2025</b></p> <p>[PMO - 08/10/2025] The PMF pilot phase for 2025 is ongoing. Awaiting the results of the pilot phase (end of 2025) to confirm the plan for extending the usage of the PMF to all UPU projects in 2026.</p> <p><b>Follow-up of April 2026</b></p> <p>[PMO - 20/02/2026] Pilot phase of the PMF is completed: the analysis of the pilot phase and the recommendation for the full rollout has been shared with the UPU management. PMF is followed up during the ITSC meetings with very limited capacity. The DCTP consider this implementation as completed.</p>	31-Dec-2024
2022	Project Management Website	05.2022/3	<p>Recommendation 3</p> <p>We do recommend amending the project management framework with the guidelines for project governance structures and bodies as well as controlling functions. Respective functions should be installed both on a project-by-project basis as well as managing the execution of the strategic plan (e.g. project portfolio management and controlling).</p>	medium	DCTP	<p><b>Follow-up of February 2024</b></p> <p>DCTP has provided no comment</p> <p><b>Follow-up of July 2024</b></p> <p>[ITSC meeting Minutes on 04/07/2024] Status update on the Project Management Framework project: During last meeting, ITSC members requested Mr. Matata to instead prepare a short document highlighting the action plan for the implementation of this framework within the UPU for submission to the Director General.</p> <p><b>Follow-up of May 2025</b></p> <p>[PMO - 02/05/2025] In December 2024, the DG approved the Project Management Framework. The implementation is ongoing. There will be two phases: - in 2025, each department chooses two projects to apply the framework; - in 2026, the framework will be applied to all projects.</p> <p><b>Follow-up of October 2025</b></p> <p>[PMO - 08/10/2025] The PMF pilot phase for 2025 is ongoing. Awaiting the results of the pilot phase (end of 2025) to confirm the plan for extending the usage of the PMF to all UPU projects in 2026.</p> <p><b>Follow-up of April 2026</b></p> <p>[PMO - 20/02/2026] Pilot phase of the PMF is completed: the analysis of the pilot phase and the recommendation for the full rollout has been shared with the UPU management. PMF is followed up during the ITSC meetings with very limited capacity. The DCTP consider this implementation as completed.</p>	31-Dec-2024

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2022	Project Management Website	05.2022/4	<p>Recommendation 4</p> <p>We recommend halting the project and to perform an assessment identifying the future technical and organizational setup to meet the originally defined objectives. Additionally, the current setup should be challenged whether the capabilities to publish web content and functionalities is addressing current and estimated future requirements.</p> <p>Once there is viable concept available going forward, a new project with all lessons should be initiated.</p>	high	DIRCAB/DCTP	<p><b>Follow-up of July 2024</b></p> <p><u>DIRCAB Comment:</u> The former project is now considered closed, and a maintenance agreement has been signed with the service provider. Pre-project analysis is still ongoing to determine next steps.</p> <p><u>DCTP comment:</u> [ITSC Meeting Minutes - 04/07/2024] Status of the UPU Website Project presented by DIRCAB.EXT: DIRCAB.EXT explained that a questionnaire has been sent to UPU colleagues working closely with the UPU website to understand the current issues and their level of satisfaction with the UPU website. ITSC members requested to receive the questionnaire and proposed to prepare a questionnaire to be shared with member countries to understand how they would like to see the information in the UPU website. ITSC members suggested also to look at the usage statistics to understand which are the web pages most consulted. This information should be used, along with a deeper analysis of the responses to the questionnaire already received, to compile comprehensive feedback that will be taken into account on the proposed options to move forward. During the next ITSC, DIRCAB.EXT will be invited again to go through all the project documents exchanged with the ITSC and with the EM over the years.</p> <p><b>Follow-up of May 2025</b></p> <p><u>DCTP comment:</u> [07/05/2025] No action at the DCTP at the moment. The DCTP follows up on the progress of the UPU Website project through the IT Steering Committee.</p> <p><u>DIRCAB Comment:</u> An assessment of the situation has been submitted to the Executive management and a new project will be launched accordingly. We can consider this recommendation closed.</p> <p><b>Follow-up of April 2026</b></p> <p><u>DIRCAB Comment:</u> The digital project manager has been contracted and the project has started.</p> <p>(Note: A copy of the contract of the project manager is available as evidence for the review of the Internal Auditor)</p>	31-Dec-2023
2023	Long-term impact of the home office implementation	02.2023/1	<p>Recommendation 1</p> <p>We recommend you consider regulating the break and working hours in the IA No 48/ Rev 1</p>	medium	DRH	<p><b>Follow-up of February 2024</b> Modification will be mentioned in AI 48/rev 2 «Flexible working arrangements» (to be published soon)</p> <p><b>Follow-up of July 2024</b> The Teleworking Policy is being updated, integrating the results of the pilot project being implemented in DL and DCTP in 2023/2024.</p> <p><b>Follow-up of May 2025</b> The teleworking policy has been updated, see Administrative instruction (DRH) No. 48/Rev 2 of 1 October 2024. (The updated policy has been uploaded to the Audit Tracking System)</p> <p><b>Follow-up of April 2026</b> In progress</p>	31-Dec-2025
2024	Succession planning	01-2024/01	<p>Recommendation 1</p> <ul style="list-style-type: none"> <li>Further detail the administrative instruction related to Succession planning on how to implement an effective succession planning, e.g., detailing critical roles, key activities to be performed and documentation to be retained, including timeframe of completion (DRH).</li> <li>Implement and monitor adherence to the above requirements (DRH).</li> </ul>	medium	DRH	<p><b>Follow-up of May 2025</b> Succession planning is in progress.</p> <p><b>Follow-up of October 2025</b> All actions have been taking place between DRH and Directorates, except for amending AI no. 44, which will be done early 2026.</p> <p><b>Follow-up of April 2026</b> The process on succession planning indication is in progress through the ongoing project of the ERP system that will be launched end 2026.</p>	31-Dec-2025
2024	Succession planning	01-2024/02	<p>Recommendation 2</p> <ul style="list-style-type: none"> <li>Update job descriptions (JD) to explicitly incorporate UPU competency framework (staff members) and align performance appraisal forms accordingly (employees).</li> <li>Further communicate on the importance of performance appraisal process and related Administrative Instruction(s), and especially implement a robust control regarding execution and documentation of the respective process (e.g., by reconciling employees and respective appraisal forms during the first quarter of the following year) (DRH).</li> </ul>	high	DRH	<p><b>Follow-up of May 2025</b> Update of JDs to include UPU competency is in progress.</p> <p><b>Follow-up of October 2025</b> Most of the JDs have been updated through the reclassification processes since 2022 until today.</p> <p><b>Follow-up of April 2026</b> on track and will be automated in the future ERP system to be launched in end 2026.</p>	30-Jun-2025

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2024	Succession planning	01-2024/03	<p>Recommendation 3</p> <ul style="list-style-type: none"> <li>Incorporate knowledge sharing objectives into annual performance objectives and utilise them as a component for performance appraisals (employees).</li> <li>Further detail the guidelines on how to implement comprehensive knowledge transfer plans, e.g., detailing criteria, process and documentation required for internal replacement system, job shadowing programmes, and exit debriefing (DRH).</li> <li>Implement and monitor comprehensive knowledge transfer plan(s) and implement agreed measures in case of non-adherence to the requirements (i.e., hold final payment until completion of knowledge transfer report) (Heads of Directorates and DRH).</li> </ul>	medium	DRH	<p><b>Follow-up of May 2025</b> Administrative instruction no. 42 on Knowledge transfer has been implemented.</p> <p><b>Follow-up of October 2025</b> All actions have been taking place between DRH and Directorates, except for amending AI no. 42, which will be done early 2026.</p> <p>As from 2025 onwards, DRH has been requesting the Directorates to ask their retiring staff to prepare, before their separation, a written document on the knowledge transfer so that the knowledge will remain at the UPU.</p> <p>Administrative instruction no. 42 has been implemented regularly where DRH writes to Directors for ensuring to capture the knowledge transfer of staff separating from the IB.</p> <p>DRH cannot make any changes in today's OPA in order not to confuse staff in general and so, it will not be modified to monitor the knowledge transfer due to forthcoming introduction of new OPA under DRH/ERP. The new OPA in DRH/ERP will be introduced in 2027, at which time the knowledge transfer can be featured in the new system for an automatic monitoring.</p> <p><b>Follow-up of April 2026</b> Ongoing and will be automated in the ERP system for launching end 2026.</p>	31-Dec-2025
2024	Succession planning	01-2024/04	<p>Recommendation 4</p> <ul style="list-style-type: none"> <li>Further detail the Administrative Instruction related to Succession planning on how to implement an effective succession planning, e.g., detailing critical roles, key activities to be performed and documentation to be retained, including timeframe of completion (DRH).</li> <li>Ensure that succession plans are reviewed and updated regularly, at least annually or whenever significant changes occur in the organisation (Heads of Directorates and DRH).</li> <li>For each critical role, formally identify at least one back-up who can step in if the incumbent leaves suddenly. Provide these back-ups with the necessary training and development opportunities to ensure they are ready to take on the role if needed (Heads of Directorates).</li> <li>Implement a systematic knowledge transfer process to ensure that critical institutional knowledge is not lost when an employee leaves. This could involve job shadowing, mentoring, or formal handover processes/ (Heads of Directorates and DRH).</li> <li>Ensure that the importance of timely succession planning and the identification of back-ups is understood and supported at the highest levels of the organisation, e.g., once revised Administrative Instruction is ready, communicate it with a message from DG/VDG (DRH).</li> </ul>	high	DRH	<p><b>Follow-up of May 2025</b> Administrative instruction no. 44 has been implemented and reported to the internal auditor.</p> <p><b>Follow-up of October 2025</b> The ERP is under construction for a launching in end 2026.</p> <p><b>Follow-up of April 2026</b> In progress</p>	31-Dec-2025
2024	Succession planning	01-2024/05	<p>Recommendation 5</p> <ul style="list-style-type: none"> <li>In Administrative Instruction (Human Resources Directorate (DRH)) n°44 dated December 1st, 2017, integrate retirement communication into the organisation's succession planning process, emphasising the link between timely notifications and smooth transitions (DRH). If required, highlight any specificities in dealing with early and standard retirement.</li> <li>Recommunicate respective policies and procedures outlining the responsibilities of HR and employees in promptly communicating retirement dates, including specific timelines and notification methods (DRH).</li> <li>Implement effective communication channels, such as automated reminders or notification systems, to ensure retirement dates are promptly communicated to the respective directorate(s) and employee(s) (DRH).</li> </ul>	medium	DRH	<p><b>Follow-up of May 2025</b> DRH is in the process of constructing its ERP for HRMS. The future ERP of DRH is scheduled to be ready by end 2026, which will be programmed with features for succession planning covering inventory of skills/competencies for each position. In conjunction with the feature, an automatic succession planning monitoring can provide information and action on (i) yearly monitoring of age of separation. (ii) automatic message and reminder will be triggered to reach relevant addressee (directorates concerned/executive management, drh focal points, the staff concerned).</p> <p><b>Follow-up of October 2025</b> ERP/HRMS for DRH will start end 2025 and will be completed by end 2026, as approved by the ITSC.</p> <p><b>Follow-up of April 2026</b> In progress</p>	31-Dec-2024

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2025	Recharge mechanisms	02-2024/01	<p>Recommendation 1</p> <ul style="list-style-type: none"> <li>Regularly (e.g., every 3 years or cycle) review the costs of Unit of Work to ensure the relevance of the indirect costs allocation and document respective assumptions and calculation method in a dedicated document (e.g., in the Excel file used for annual budgeting of respective costs).</li> <li>Once fully approved, ensure the policy to explain recharge mechanisms is communicated and adhered to across UPU (e.g., use audits, reviews, and performance metrics to track compliance).</li> <li>Periodically review the policy to reflect changes in organisational structure, activities, or cost drivers.</li> </ul>	medium	DFI/DL/DCTP	<p><b>Follow-up of May 2025</b> No comment provided yet</p> <p><b>Follow-up of October 2025</b></p> <p><u>DCTP comment:</u> The implementation of this recommendation will be discussed at the next ITSC meeting. It will be updated once the implementation plan is established.</p> <p><u>DFI comment:</u> No progress to be reported.</p> <p><b>Follow-up of April 2026</b></p> <p><u>DFI Comment:</u> Completed, costs revised and applied to 2025 accounts.</p> <p><u>DCTP Comment:</u> Policy already approved by th ITSC. Will be submitted to the EM for final approval following which it will be communicated to the IB.</p>	31-Dec-2026
2025	Recharge mechanisms	02-2024/02	<p>Recommendation 2</p> <ul style="list-style-type: none"> <li>Develop and implement formalised, standardised budgeting procedures between IB and PTC for IT-costs (using zero-based budgeting rather than historical information) and assign clear responsibilities for budget management and monitoring (for example, in IB-IT Financial Management procedure) to ensure consistency and accuracy. Once agreed, share the final budget with respective directorates for their information. (DFI).</li> <li>Develop robust monitoring and control mechanisms (e.g., quarterly compare budgeted vs. committed vs. invoiced/booked per entity / body / directorate) to track budget adherence and identify variances promptly (PTC). Use these insights to take corrective actions as needed (DFI). In parallel, once the requester has approved the project specification documentation, implement a preventive review of the available budget (i.e. existence and sufficiency) by DFI, before initiating the project (refer to Unauthorized recharge transactions).</li> <li>Encourage a culture of accountability by linking budget performance to individual and departmental evaluations (DRH).</li> </ul>	medium	DCTP/DFI	<p><b>Follow-up of May 2025</b> No comment provided yet</p> <p><b>Follow-up of October 2025</b></p> <p><u>DCTP comment:</u> The implementation of this recommendation will be discussed at the next ITSC meeting. It will be updated once the implementation plan is established.</p> <p><u>DFI comment:</u> No progress to be reported.</p> <p><b>Follow-up of April 2026</b></p> <p><u>DFI Comment:</u> In progress</p> <p><u>DCTP Comment:</u> Policy established. Monitoring and control process and its implementation needs to be developed with the DFI.</p>	31-Dec-2026
2025	Recharge mechanisms	02-2024/03	<p>Recommendation 3</p> <p>Improve the respective recharge process as follows and document the respective requirements and role &amp; responsibilities within in IB-IT Financial Management procedure:</p> <ul style="list-style-type: none"> <li>Provide detailed supporting documentation at the request stage to support the pro-forma invoice (e.g., for Maintenance costs, detail the related software / tools impacted and related costs) to ensure informed decision making / approval by requester (DPTC).</li> <li>Once the requester has approved the project documentation and before initiating the project, implement a preventive review of the available budget (i.e., existence and sufficiency) by DFI. Evidence can be formalized on pro-forma (created by DPTCDFI).</li> <li>Establish a mandatory formal approval process for pro-forma invoices by the respective requester, for communication to PTC to initiate the project. Study the opportunity to introduce an automated workflow for example in MS SharePoint to enforce this approval step (and maintain respective documentation) before any further action is taken. (DFI / PTC)</li> <li>Require documentation to support the receipt of services, such as User Acceptance Testing (UAT) reports, validation of timesheets (person-days) (approved by requester), or mission reports. Note, alternatively, provide access to Sciforma to designated control owner(s) in DFI. (DFI / PTC)</li> <li>Implement controls to ensure that booking of transactions is only performed after formal approval by the requester and actualize booking date as per effective date of validation of the invoice in Navision (DFI)</li> </ul>	high	DCTP/DFI	<p><b>Follow-up of May 2025</b> No comment provided yet</p> <p><b>Follow-up of October 2025</b></p> <p><u>DCTP comment:</u> The implementation of this recommendation will be discussed at the next ITSC meeting. It will be updated once the implementation plan is established.</p> <p><u>DFI comment:</u> No progress to be reported.</p> <p><b>Follow-up of April 2026</b></p> <p><u>DFI Comment:</u> In progress</p> <p><u>DCTP Comment:</u> Policy established. Monitoring and control process and its implementation needs to be developed with the DFI.</p>	31-Dec-2026

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Directorate	Deliverables and implementation details	Deadline
2025	Strategic Controlling	01-2025/01	<p>Recommendation 1</p> <p>We recommend the management to:</p> <ul style="list-style-type: none"> <li>Define all KPIs and deliverables using the SMART criteria to enable objective assessment and tracking of progress. Develop KPIs that measure the impact and outcomes of activities, rather than just the quantity. For example, measure the effectiveness of training programs in achieving their intended objectives (instead of their number). Prioritise KPIs that are within the direct control of the UPU (rather than relying on other parties' contributions). (Respective Directorates)</li> <li>Systematically assess if the deliverables are defined so they can support meeting the requirements set by the KPIs. (Respective Directorates)</li> <li>Incorporate completion schedules for all deliverables in the Strategy to facilitate timely tracking and assessment of progress. (Respective Directorates)</li> <li>Before the beginning of the Strategy implementation, review the KPIs and deliverables for adequacy. (UPU Institutional Strategy Programme, KCTT.IS)</li> <li>Conduct regular reviews of KPIs and deliverables to demonstrate that they remain relevant and aligned with strategic objectives, adjust them as necessary based on performance analysis or changes due to market realities or member country demands, and formally approve any change. (CA/POC)</li> </ul>	high	DPRM	<p><b>Management comment:</b></p> <p>We, the management, agree with the above observation. Results based accountability is a high priority for us and we recognise the shortcomings in the KPIs as was defined in the Abidjan Business Plan (ABP). To avoid a disruptive, fundamental mid-cycle rework of the ABP, we had decided to adopt a results based management (RBM) approach for the upcoming Dubai Business Plan (DBP), as might be approved by Congress. The KPIs for all domain work proposals (DWPs) in the DBP have been designed to take an outcome focused approach rather than an output focus. All outcome KPIs, as defined in the DBP, are achieved through one or multiple deliverables, these are also presented transparently in each DWP. The KPIs have also been reviewed to make them as aligned with the SMART criteria as possible and feasible. In this respect, fully SMART KPI's can be extracted though a 'composite' method where the benefit is articulated in the outcome statement with the associated outcome KPI that is derived from specific activities and associated deliverables. For example, in DWP18 under the DBP, for two deliverables "18D02: Strategy implementation reports" and "18D03: Postal Vision 2030 progress reports", the outcome is defined as "18O02/03: Member countries are informed of and enabled to monitor the progress made during the Dubai strategic cycle" and the associated KPI is "18K02/03 Number of strategy implementation reports and Postal Vision 2030 implementation reports produced and presented to the CA". This is accompanied by non-cumulative outcome targets, showing the number of deliverable and delivery schedule by year. To augment this information, internal work plans have the list of activities that contributes towards achieving these deliverables, as well as completion schedules, for reaching the outcome KPIs. Combining these elements lead to a fully SMART KPI, much like the example given in the first bullet point in page 8. However, having all KPIs meet the SMART criteria poses a challenge, given the inherent, collaborative, and non-corporate nature of our work, like other UN institutions, and KPIs will consist of a mix of elements within our control and those that are reliant on broader, sector performance as well as member country resourcing and commitment to outcome KPIs. This cannot be avoided. The KPIs in DBP are all aligned with the respective strategic objectives and are tracked against a delivery matrix. Regular review of these KPIs is planned by the respective CA, POC Committee or their subsidiary body, as applicable.</p> <p>We, the management, commit to implement the following action plan:</p> <p>Action: Final review of all DWP KPIs under the DBP once approved by Congress and CA. Responsible person: Respective IB programme teams with a guidance from, and a final review by, KCTT.IS (Due date: December 2025)</p> <p>Action: Ensure ongoing alignment of KPIs with SMART criteria and realign KPI definition as and when needed. Responsible person: Respective IB programme teams with validation by KCTT.IS (Due date: Continual with review at each CA / POC session)</p> <p>Action: Continual review and updating of KPIs as required by the needs of member countries and alignment with business needs. Responsible person: Respective CA / POC Committee or their subsidiary body, as applicable (Due date: Continual with review at each CA / POC session)</p>	31-Dec-2025
2025	Strategic Controlling	01-2025/02	<p>Recommendation 2</p> <p>We recommend the management to:</p> <ul style="list-style-type: none"> <li>Mandate the inclusion of actual evidence (i.e., documentation) as part of the semi-annual reporting procedure to support the "evidence of control" and "explanation of performance" sections. (KCTT.IS)</li> <li>Establish clear accountability and follow up mechanisms for KPI monitoring and reporting (at the Programs and Directorate levels). (KCTT.IS)</li> <li>Design a shared file / dashboard, with appropriate access restrictions, that would enable Program teams and Directorates to prepare quarterly KPI reports to be used as a Program delivery control tool and updated as needed. This file should prepopulate the Strategy Implementation report. Use actual evidences (above) to review the completeness and accuracy of this last report. (KCTT.IS)</li> </ul>	high	DPRM	<p><b>Management comment:</b></p> <p>We, the management, agree with the above observation. To address this recommendation, we will take a two-step approach – the first is a process review to revise the KPI collecting, reviewing and approving process (including collection of evidence for variations), and then assess the feasibility of automating this process, resources permitting. Specifically, the process of collecting and reporting KPIs will be reviewed and revised, as appropriate. An administrative instruction (AI) will be issued to ensure accurate monitoring as well as instituting multi-tiered approvals prior to reporting with a RACI matrix underlying it. The requirements for an evidential documentation repository will be defined by the KCTT.IS and the feasibility of creating appropriate IT tools will be assessed by the IT Steering Committee (ITSC) – along with the potential for automating the revised reporting process – both of these are dependent on the availability of resources.</p> <p>We, the management, commit to implement the following action plan:</p> <p>Action: An Alto be sent to all IB staff with a revised monitoring and reporting process and with underlying RACI matrix Responsible person: KCTT.IS in support of Executive Management (EM) (Due date: Q4 2025)</p> <p>Action: Mandate the submission of actual evidence as part of the reporting procedure to support the "evidence of control" and "explanation of performance". Responsible person: Directors to verify the actual evidence before submission to KCTT.IS (Due date: March 2026)</p> <p>Action: ITSC to assess the feasibility of creating / adapting a new / existing KPI monitoring tool and evidence repository to be used by the IB Responsible person: KCTT.IS in support of ITSC (Due date: June 2026)</p>	30-Jun-2026
2025	Strategic Controlling	01-2025/03	<p>Recommendation 3</p> <p>We recommend the management to:</p> <ul style="list-style-type: none"> <li>Design a shared file / dashboard, with appropriate access restrictions, that would enable Program teams and Directorates to prepare quarterly KPI reports to be used as a Program delivery control tool, and updated as needed. This file should prepopulate the Strategy Implementation report. Use actual evidences (above) to review the completeness and accuracy of this last report. (KCTT.IS)</li> <li>Establish clear accountability and follow up mechanisms for KPI monitoring and reporting (at the Programs and Directorate levels), especially with regards to the need of clear and complete documentation procedures for all activities related to Strategy Implementation and ensuring that evidences are systematically recorded and stored (e.g., in dedicated SharePoint), making it readily available for verification and review. (KCTT.IS)</li> <li>For cases where dynamic reports are used to assess completion of the KPIs, record relevant version as evidence as of date of KPIs actuals reported. (Respective Program or Directorate)</li> </ul>	high	DPRM	<p><b>Management comment:</b></p> <p>We, the management, agree with the above observation. In the current cycle, KPIs can span multiple work proposals leading to less-than-ideal monitoring. The inherent fragmentation of end-to-end programme of work in the ABP has been addressed in the DBP by the introduction of domain work proposals (DWPs) that identifies and articulates all activities and outcomes for a specific area of work. This approach addresses fragmentation, which was already identified early on in the cycle. Dynamic KPIs are inherent in some DWPs given that their target / performance is tied to either demands or on prevailing sector realities. However, appropriate reports, as snapshots of performance in time, will be gathered and kept as evidence. A single source of truth in identifying and monitoring KPIs can be achieved through the use of a potential IT tool. The requirements for such will be defined by the KCTT.IS and the feasibility of creating appropriate IT tools will be assessed by the ITSC – contingent to the availability of resources. At the time of this report this discussion is already in progress between the relevant teams and proposal for a solution will be placed before the ITSC to consider, resource permitting.</p> <p>We, the management, commit to implement the following action plan:</p> <p>Action: ITSC to assess the feasibility of creating / adapting a new / existing KPI monitoring tool and evidence repository to be used by the IB Responsible person: KCTT.IS in support of ITSC (Due date: June 2026)</p> <p>Action: Snapshot of performance in time will be kept as evidence for dynamic KPIs. Responsible person: IB Directors in charge of DWPs (Due date: Continual)</p>	30-Jun-2026

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Directorate	Deliverables and implementation details	Deadline
2025	Strategic Controlling	01-2025/04	<p>Recommendation 4</p> <p>We recommend the management to:</p> <ul style="list-style-type: none"> <li>Establish a formal process for documenting change requests, including details, rationale, and supporting documentation at the Program or Directorate level for changes initiated internally (e.g., HR) or by Member Countries. (KCTT.IS)</li> <li>Establish a standard change request form and agree on a validation and documentation workflow, including storage of evidence (e.g., SharePoint). (KCTT.IS)</li> <li>Improve documentation practices for KPI changes to promote the importance of traceability and evidence. (Respective Program / Directorate)</li> <li>Establish a 4-eyes principle (e.g., between Directorate and the person in charge of the work proposal) to verify completeness and accuracy of KPIs' reporting (Respective Program / Directorate). Moreover, on a periodical basis, conduct audits and reviews of reported KPIs to review accuracy and completeness. (KCTT.IS)</li> </ul>	high	DPRM	<p><b>Management comment:</b></p> <p>We, the management, agree with the above observation. There is scope for implementing a standardised process towards documenting these changes. An appropriate AI will be issued with a template for documenting KPI changes by respective IB secretariat team(s). KCTT.IS' mandate will be expanded to request and collect these change request, along with supporting evidence, in a central repository for traceability. Change requests submitted to KCTT.IS will be approved through an internal process of accountability, to be clearly defined in a RACI matrix, before being placed to their respective committee or subsidiary body for discussion.</p> <p>We, the management, commit to implement the following action plan:</p> <p>Action: An AI to be prepared and sent to all IB staff with a template for documenting KPI change process, along with an RACI matrix and evidentiary repository. Responsible person: KCTT.IS in support of EM (Due date: Q4 2025 )</p> <p>Action: KCTT.IS to be mandated with interrogating deviations, monitoring and ensuring accountability of KPI changes. Responsible person: EM (Due date: Q4 2025)</p>	Q4 2025
2025	Strategic Controlling	01-2025/05	<p>Recommendation 5</p> <p>We recommend the management to:</p> <ul style="list-style-type: none"> <li>At the Directorate level, implement a formal review process for poor performing KPIs, including regular analysis of root causes and potential impacts on strategic objectives. Verify that this process is documented and consistently followed. (Respective Directorate)</li> <li>Require Program teams to provide detailed explanations for both overachievement and underachievement in the "explanation of performance" section. This should include specific reasons for deviations and proposed corrective actions. (KCTT.IS)</li> <li>Mandate the inclusion of actual evidence (i.e., documentation) as part of the semi-annual reporting procedure to support the "evidence of control" and "explanation of performance" sections. (KCTT.IS)</li> <li>Establish clear accountability and follow-up mechanisms for addressing identified inaccuracies and ensuring corrective actions are taken. Assign specific roles and responsibilities for KPI management and reporting. (KCTT.IS)</li> <li>Study the opportunity to automate the reporting process, reduce manual errors, and review real-time updates and accuracy in KPI monitoring. (KCTT.IS)</li> </ul>	high	DPRM	<p><b>Management comment:</b></p> <p>We, the management, agree with the above observation. There is scope to implement a formal, documented approach to this process. The multi-tiered accountability structure and evidence collection process proposed under Recommendation 1-2025/03 will address the accountability and follow-up mechanisms. The KCTT.IS team's mandate will be expanded to authorise the interrogation and collection of evidence for KPI deviations. Substantive or material deviation from established KPIs, as well as lack of evidence, will be flagged by KCTT.IS to EM or the IB MC as appropriate. Furthermore, as proposed, the creation of an automated reporting tool will be examined by the ITSC.</p> <p>We, the management, commit to implement the following action plan:</p> <p>Action: Mandate the submission of actual evidence (i.e., documentation) as part of the semi-annual reporting procedure to support the "evidence of control" Responsible person: Directors to verify the actual evidence before submission to KCTT.IS (Due date: Q4 2025)</p> <p>Action: An AI to be prepared and sent to all IB staff with a revised monitoring and reporting process and with underlying RACI matrix Responsible person: KCTT.IS in support of EM (Due date: Q4 2025)</p> <p>Action: ITSC to assess the feasibility of creating / adapting a new / existing KPI monitoring tool and evidence repository to be used by the IB Responsible person: KCTT.IS in support of ITSC (Due date: June 2026)</p> <p>Action: Program teams to provide detailed explanations for both overachievement and underachievement Responsible person: IB programme teams (Due date: Continual / on an ongoing basis)</p>	30-Jun-2026
2025	Strategic Controlling	01-2025/06	<p>Recommendation 6</p> <p>We recommend the management to:</p> <ul style="list-style-type: none"> <li>Establish formal systems and processes for tracking actual costs versus approved budgets at the work proposal level. This could include automated tools or software to facilitate regular monitoring (via MS Dynamics). (DFI)</li> <li>Verify that the Program managers are aware of how to access current budget, funding, and cost information. Provide them with the necessary tools and resources to conduct effective budget reviews (e.g., view access in MS Dynamics). (Respective Directorate)</li> <li>Implement regular (e.g., bi-annual, or quarterly) budget versus actuals review practices at Program level, involving WP owner(s) and Program's Team, to establish timely financial oversight and adjustment. (Respective Directorate)</li> <li>Offer training programs to personnel involved in managing work proposals to enhance their understanding of budget tracking and review processes. Emphasize the importance of financial management and accountability. (DFI)</li> </ul>	medium	DFI/DCTP/DRH	<p><b>Management comment:</b></p> <p>We, the management, agree with the above observation.</p> <p>Action: Review and update the relevant Finance and budget processes Responsible person: DFI (Due date: 31/03/2026)</p> <p>Action: Automation of processes in the new ERP Responsible person: DCTP/DFI (Due date: 30/06/2026)</p> <p>Action: Training of the users Responsible person: DCTP/DFI/DRH (Due date: 30/09/2026)</p>	30-Sep-2026
<b>Total</b>				22			