Internal auditor - list of recommendations reported as open in October 2026

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Directorate	Deliverables and implementation details	Deadline
2022	Recruitment Process	03.2022/10	Recommendation 10 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. 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 & retention metrics (e.g., total turnover rate, talent turnover rate, voluntary turnover rate), employee value & performance metrics (e.g., performance & 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).	medium	DRH	**Follow-up of January 2023** DRH will prepare key mesurable figures by June 2023 **Follow-up of July 2023** Complete DRH KPIs are shared by the Strategy Unit to the CA **Follow-up of February 2024** 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 **Follow-up of July 2024** The status of the digitalization project is ongoing. **Follow-up of May 2025** 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. **Follow-up of April 2026** In progress	31-Dec-2023

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2022	Project Management Website	05.2022/3	Recommendation 3 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).	medium	DCTP	**Follow-up of February 2024** DCTP has provided no comment **Follow-up of July 2024** [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. **Follow-up of May 2025** [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. **Follow-up of October 2025** [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. **Follow-up of April 2026** [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. **Follow-up of September 2026** The DCTP consider this implementation as completed (as highlighted in the previous comment of April 2026).	31-Dec-2024

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2024	Succession planning	01-2024/01	Recommendation 1 • 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). • Implement and monitor adherence to the above requirements (DRH).	medium	DRH	**Follow-up of May 2025** Succession planning is in progress. **Follow-up of October 2025** All actions have been taking place between DRH and Directorates, except for amending AI no. 44, which will be done early 2026. **Follow-up of April 2026** The process on success planning indication is in progress through the ongoing project of the ERP system that will be launched end 2026. **Follow-up of September 2026** ERP system implementation in progress.	31-Dec-2025
2024	Succession planning	01-2024/02	Recommendation 2 • Update job descriptions (JD) to explicitly incorporate UPU competency framework (staff members) and align performance appraisal forms accordingly (employees). • 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). • Review performance appraisal template to track the execution of previously agreed development plan or actions. Study the opportunity for DRH to monitor adherence to development plan, e.g., by reconciling training plan with actual training performed (leveraging Inspira E-learning platform) (DRH). • Once performance appraisals are prepared, implement a formal process to calibrate employees before any formal feedback on performance appraisal. Calibration should be performed based on commonly agreed measures (e.g., evaluation of UPU values and competencies), across directorates, may follow a specific distribution curve (to be defined) and should enable the identification of high-potential employees for future (leadership) roles and proper succession planning (DG/VDG & DRH).	high	DRH	**Follow-up of May 2025** Update of job descriptions (JDs) to include UPU competency is in progress. **Follow-up of October 2025** Most of the JDs have been updated through the reclassification processes since 2022 until today. **Follow-up of April 2026** on track and will be automated in the future ERP system to be launched in end 2026. **Follow-up of September 2026** on track and will be automated in the future ERP system to be launched in end 2026.	30-Jun-2025

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Directorate	Deliverables and implementation details	Deadline
2024	Succession planning	01-2024/03	Recommendation 3 • Incorporate knowledge sharing objectives into annual performance objectives and utilise them as a component for performance appraisals (employees). • Further detail the guidelines on how to implement comprehensive knowledge transfer plans, e.g., detailing criterions, process and documentation required for internal replacement system, job shadowing programmes, and exit debriefing (DRH). • 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).	medium	DRH	**Follow-up of May 2025** Administrative instruction no. 42 on Knowledge transfer has been implemented. **Follow-up of October 2025** All actions have been taking place between DRH and Directorates, except for amending AI no. 42, which will be done early 2026. 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. 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. 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 knowlege transfer can be featured in the new system for an automatic monitoring. **Follow-up of April 2026** Ongoing and will be automated in the ERP system for launching end 2026. **Follow-up of September 2026** ongoing and will be automated in the ERP system for launching end 2026.	31-Dec-2025

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2024	Succession planning	01-2024/04	Recommendation 4 • 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). • 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). • 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). • 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). • 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).	high	DRH	**Follow-up of May 2025** Administrative instruction no. 44 has been implemented and reported to the internal auditor. **Follow-up of October 2025** The ERP is under construction for a launching in end 2026. **Follow-up of April 2026** In progress **<u>Follow-up of September 2026</u>** In progress	31-Dec-2025
2024	Succession planning	01-2024/05	Recommendation 5 • 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. • Recommunicate respective policies and procedures outlining the responsibilities of HR and employees in promptly communicating retirement dates, including specific timelines and notification methods (DRH). • 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).	medium	DRH	**Follow-up of May 2025** 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). **Follow-up of October 2025** ERP/HRMS for DRH will start end 2025 and will be completed by end 2026, as approved by the ITSC. **Follow-up of April 2026** In progress **<u>Follow-up of September 2026</u>** In progress	31-Dec-2024

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2025	Recharge mechanisms	02-2024/01	Recommendation 1 • 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). • 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). • Periodically review the policy to reflect changes in organisational structure, activities, or cost drivers.	medium	DFI/DL/DCTP	**Follow-up of May 2025** No comment provided yet **Follow-up of October 2025** DCTP comment: The implementation of this recommendation will be discussed at the next ITSC meeting. It will be updated once the implementation plan is established. DFI comment: No progress to be reported. **Follow-up of April 2026** DFI Comment: Completed, costs revised and applied to 2025 accounts. DCTP Comment: Policy already approved by th ITSC. Will be submitted to the EM for final approval following which it will be communicated to the IB. **Follow-up of September 2026** DCTP comment: [02/09/2026] The ITSC approved model will be submitted to the EM.	31-Dec-2026
2025	Recharge mechanisms	02-2024/02	Recommendation 2 • 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). • 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). • Encourage a culture of accountability by linking budget performance to individual and departmental evaluations (DRH).	medium	DCTP/DFI	**Follow-up of October 2025** DCTP comment: The implementation of this recommendation will be discussed at the next ITSC meeting. It will be updated once the implementation plan is established. DFI comment: No progress to be reported. **Follow-up of April 2026** DFI Comment: In progress DCTP Comment: Policy established. Monitoring and control process and its implementation needs to be developed with the DFI. **Follow-up of September 2026** DCTP comment: [02/09/2026] Project budget establishment and monitoring implemented within the ITSC procedures. DFI Comment: The procedure covering recommendations 2 and 3 of the same report is in progress; it will	31-Dec-2026

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						be finalized and notified to directorates by 31.12.2026.	
2025	Recharge mechanisms	02-2024/03	Recommendation 3 Improve the respective recharge process as follows and document the respective requirements and role & responsibilities within in IB-IT Financial Management procedure: • 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). • 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). • 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) • 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) • 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)	high	DCTP/DFI	**Follow-up of October 2025** DCTP comment: The implementation of this recommendation will be discussed at the next ITSC meeting. It will be updated once the implementation plan is established. DFI comment: No progress to be reported. **Follow-up of April 2026** DFI Comment: In progress DCTP Comment: Policy established. Monitoring and control process and its implementation needs to be developed with the DFI. **Follow-up of September 2026** DCTP Comment: [02/09/2026] The DCTP consider this implementation as completed. DFI Comment: The procedure covering recommendations 2 and 3 of the same report is in progress; it will be finalized and notified to directorates by 31.12.2026.	31-Dec-2026

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2025	Strategic Controlling	01-2025/01	Recommendation 1 To mitigate the risks above, we recommend the management to: - 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) - Systematically assess if the deliverables are defined so they can support meeting the requirements set by the KPIs. (Respective Directorates) - Incorporate completion schedules for all deliverables in the Strategy to facilitate timely tracking and assessment of progress. (Respective Directorates) - Before the beginning of the Strategy implementation, review the KPIs and deliverables for adequacy. (UPU Institutional Strategy Programme, KCTT.IS) - 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)	high	DPRM	**Follow-up of September 2026** Completed. EM Informed. Post-Audit Action Outcome KPIs have been defined, adhering to SMART criteria and monitoring mechanism, as part of the Dubai Business Plan. KPIs and outcome statements were extensively redrafted to made them close to SMART as possible; including the use of composite KPIs. Of the 39 DWPs approved at Congress, most KPIs are SMART compliant, 1 DWP is non-compliant, published with EM approval. All deliverables in the Dubai Business Plan are linked to delivery schedules and are further linked to outcomes (results) and outcome KPIs. Some KPIs will remain outside IB control due to the nature of our business and the need to monitor overall sector performance.	31-Dec-2025
2025	Strategic Controlling	01-2025/02	Recommendation 2 To mitigate the risks above, we recommend the management to: - 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) - Establish clear accountability and follow up mechanisms for KPI monitoring and reporting (at the Programs and Directorate levels). (KCTT.IS) - 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)	high	DPRM	**Follow-up of September 2026** Completed. EM informed. Post-Audit Action A comprehensive guideline on performance monitoring and reporting was shared with all Directors for comments and subsequently published as Annex 10 of the Internal Rules. The Internal Rules lays down the KPI monitoring, reporting and quality assurance responsibility matrix at the Directorate level. A DG Administrative Instruction (AI) was issued, laying out KPI amendment schedule for the Dubai cycle. The new rules ensure that there is systematic assessment of deviations, collection of KPI change logs, collecting evidence of KPI achievements, and ensuring that respective Directors have ultimate responsibility for KPI reporting accuracy and quality. A KPI change form has been introduced with full approval chain up to the councils. These are being systematically collected. A new format performance report has	30-Jun-2026

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						been prepared from S2. An automated tool to facilitate this work is being prepared with DPTC, a manual system will be deployed till then.	
2025	Strategic Controlling	01-2025/03	Recommendation 3 To mitigate the risks above, we recommend the management to: - 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) - 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) - 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)	high	DPRM	**Follow-up of September 2026** Completed. EM informed. Post-Audit Action All outcome KPIs and deliverables are mapped 1:1 to domain work proposals in the Dubai Business Plan. Internal Rules has been issued with new KPI monitoring and reporting process ensuring that programme teams collect and provide adequate documentation and evidence for KPIs under their remit. KPI achievements, or shortfalls, are logged in an evidence repository in a common folder. KPI evidence submission is mandatory for all KPIs and is being fully implemented from S2 (beginning of the Dubai cycle monitoring). Work is underway with DPTC to prepare an electronic platform that will enable IB wide dashboarding.	30-Jun-2026
2025	Strategic Controlling	01-2025/04	Recommendation 4 To mitigate the risks above, we recommend the management to: - 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) - Establish a standard change request form and agree on a validation and documentation workflow, including storage of evidence (e.g., SharePoint). (KCTT.IS) - Improve documentation practices for KPI changes to promote the importance of traceability and evidence. (Respective Program / Directorate) - 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)	high	DPRM	**Follow-up of September 2026** Completed. EM informed. Post-Audit Action The STRAT team is collecting documentation and evidence of KPI achievements. Internal rules has been issued with new KPI monitoring and reporting process along with a responsibility matrix. Respective Directors have ultimate responsibility for reporting accurately on KPIs that are within their remit. A KPI change form has been introduced in S1 with full approval chain up to the councils. These are being systematically collected. Evidence of KPI performance is now mandatory, with the evidence kept in a common folder accessible to all teams. An automated tool to facilitate this work is being prepared with DPTC, a manual system will be deployed till then.	Q4 2025

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2025	Strategic Controlling	01-2025/05	Recommendation 5 To mitigate the risks above, we recommend the management to: - 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) - 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) - 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) - 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) - Study the opportunity to automate the reporting process, reduce manual errors, and review real-time updates and accuracy in KPI monitoring. (KCTT.IS)	high	DPRM	**Follow-up of September 2026** Partially completed. Proposed changes to CA and POC working methods to improve KPI monitoring oversight will be implemented by S3. EM has approved this approach. Post-Audit Action Respective Directors have ultimate responsibility for reporting accurately on KPIs that are within their remit. Root cause analysis of performance deviations remain with the respective Director, with clear explanations provided to the CA / POC Committees. Strategy implementation report always had a justification section, which was sometimes not responded to, this is now mandatory for any performance deviation. Performance deviations, depending on the importance of the KPI and the degree of variance, may be flagged to EM or MC. At S3, we recommend shifting the KPI / performance report from CA C3 to individual committees to allow for deeper, results-focused discussion at the committee level rather than at the CA C3.	30-Jun-2026
2025	Strategic Controlling	01-2025/06	Recommendation 6 To mitigate the risks above, we recommend the management to: - 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) - 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) - 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) - 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)	medium	DFI/DCTP/DRH	**Follow-up of September 2026** DCTP Comment: [02/09/2026] To be implemented as part of the upgrade of Navision to Business Central DFI Comment: Deadline postponed to 31.12.2026 upon migration to Busines Central. New reports will be available further to the upgrade to Business Central, from 2027.	30-Sep-2026

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2026	Process review – Postal Operations Council and Council of Administration elections	02-2025/01	Recommendation 1 **•Implement the following actions to remediate issues identified:** Governance and accountability ▪Assign clear ownership: designate a single ultimate responsible person or team for overseeing the entire election process, ensuring accountability at every stage. ▪Simplify roles and controls: streamline roles, responsibilities, and control measures to be straightforward and easy to follow, reducing complexity and potential confusion. Administrative deadlines and member state communication ▪Enforce firm cut-off dates: subject as appropriate to any relevant amendments to the UPU's legal framework, reinforce the administrative deadline as a strict cut-off for candidacy submissions and withdrawals. Communicate this deadline clearly and repeatedly to all member countries. ▪Consider legally binding, final deadlines: as noted in the preceding paragraph, evaluate the feasibility of establishing a legally binding final deadline for candidacy changes, allowing only limited, exceptional amendments thereafter. Standardisation of naming conventions ▪Reiterate to all relevant IB Directorates the current list of member country names (in both long and short forms), as per the relevant guidance provided by the Legal Affairs Directorate (bearing in mind existing United Nations naming conventions). Translation and document review controls ▪Implement detailed checklists for translators and proofreaders: include mandatory verification of alphabetical order and consistency across all languages. ▪Introduce independent secondary review: add a second, independent review step to catch errors missed in the initial translation and proofreading. Ballot preparation and verification ▪Develop a comprehensive end-to-end checklist: cover all aspects of ballot accuracy, including candidate inclusion, alphabetical order, and completeness. ▪Apply the four-eyes principle: require that every ballot preparation step be reviewed and approved by at least two individuals (the individual preparing the ballot as well as an independent reviewer), with clear ownership assigned for each step. OMR configuration and testing ▪Cross-verify OMR data: ensure OMR configuration data is cross-checked against the verified master ballot documents before finalising reading zones and ISO code assignments. Maintain a version-controlled master candidate list. ▪Enhance testing procedures: diversify test cases to include individual tests for each and every candidate and group (e.g., 14 (maximum number of candidates) tests for CA and 17 for POC in the current Congress), plus tests simulating maximum seat thresholds (two tests; one test covering all CA groups and one test covering all POC groups). ▪Assign test ownership and require formal sign-off: clearly designate responsibility for testing and require formal approval from multiple stakeholders to confirm thorough validation. Ballot formatting and printing controls ▪Introduce additional mandatory quality assurance checks: verify formatting elements such as serial numbers on all ballot pages before printing as per the checklist ▪Use standardised templates: employ approved ballot templates with automated formatting checks where possible to reduce human error. Incident investigation and rapid response ▪Investigate specific incidents thoroughly: conduct a detailed root cause analysis of the Benin omission during the Dubai Congress. ▪Implement final pre-print verification: introduce a mandatory final check to confirm all nominated countries are included, in alphabetical order, on ballots, with sign-off by the Congress Secretariat, the DCTP, the DL and any other relevant stakeholders. ▪Establish rapid response protocol: develop a clear, documented procedure to quickly address and rectify any omissions or errors discovered after ballot distribution. ▪Define alternative approval processes: for example, allow tellers to approve paper ballots if Congress Secretariat representatives are unavailable on stage.	Not specified	DPRM/DL/DCTP	- Management response to Governance and accountability: Limited IB resources means that no single team can be made ultimately responsible for overseeing the entire election process. However, a complete checklist covering each stage of the election process that delineates clearly the actions to be taken, the controls to be in place and the responsibilities of each stakeholder relevant to that stage (in accordance with the formal roles of each relevant stakeholder as they appear in the IB formal organization chart) should ensure clarity on accountabilities. This means that DL would be held responsible for the language, formatting, alphabetical order quality and accuracy of documents published; DPTC for the quality and accuracy of the IT systems; and the DPRM for the validation of nominations, correct application of election rules and results publication. The latter to be implemented well in time for the elections to be held at the 29th Congress but no later than S7. - Management response to Administrative deadlines and member state communication: The applicable administrative deadline for the elections held at the 28th Congress was clearly and repeatedly communicated to member countries. The issue is that this nomination/withdrawal deadline is purely administrative and has no legal basis. The CA is tasked in the current cycle to review the UPU's election and decision-making processes. The matter will be raised in this review. It will ultimately be for Congress to decide on the required rule changes. - Management response to Standardisation of naming conventions: Accepted. DPRM to be responsible. To be implemented well in time for the elections to be held at the 29th Congress but no later than S7. - Management response to Translation and document review controls: Accepted. DL to be responsible. To be implemented well in time for the elections to be held at the 29th Congress but no later than S7. - Management response to Ballot preparation and verification: Accepted. DPTC /DPRM to implement. To be implemented well in time for the elections to be held at the 29th Congress. - Management response to OMR configuration and testing: Accepted. DPTC to be responsible. The requirements for the integrated voting system and its testing procedures shall be included in the Congress host agreement. To be implemented well in time for the elections to be held at the 29th Congress. - Management response to Ballot formatting and printing controls: Accepted. DL to be responsible. To be implemented well in time for the elections to be held at the 29th Congress. - Management response to Incident investigation and rapid response: Accepted. DL, DPTC and DPRM to be responsible. To be implemented well in time for the elections to be held at the 29th Congress. - Management response to Streamlined review and approval: Accepted. DPRM, DL and DPTC to be responsible. To be implemented well in time for the elections to be held at the 29th Congress but no later than S7. - Management response to Clear roles and responsibilities: Accepted. DPRM, DL and DPTC to be responsible. To be implemented well in time for the elections to be held at the 29th Congress but no later than S7. - Management response to Integrated information technology (IT) system implementation: Accepted subject to approval of funding. DPRM, DL and DPTC to be responsible. The requirements for the integrated voting system shall be included in the	By the 29th Congress

Year of issuance	Report title	Recommendation reference	Recommendation	Priority	Directorate	Deliverables and implementation details	Deadline
			• Before next congress or election, consider the following opportunities to simplify and streamline the election process: Streamlined review and approval ▪ Consolidate review steps: combine related checks into fewer, comprehensive review stages with clearly assigned accountability. ▪ Develop a single comprehensive checklist: cover candidate inclusion, alphabetical order, document formatting, and translation accuracy in one checklist. ▪ Organise collaborative review meetings: involve representatives from the DPRM, DL (including notably printshop and language services) and the DCTP to jointly review ballots and documents. ▪ Replace multiple approvals with consolidated sign-off: use a single sign-off form or digital workflow confirming all review criteria have been met. Clear roles and responsibilities ▪ Define and document roles for all stakeholders: ensure every participant (DL, DPRM, DCTP, tellers, etc.) has clearly defined responsibilities, ideally summarised in a "Responsible, Accountable, Consulted and Informed" (RACI) matrix for transparency. Integrated information technology (IT) system implementation ▪ Consider developing a comprehensive IT platform for elections: evaluate the feasibility of integrating nomination and withdrawal management, document publication, ballot creation, and election result processing into a single, seamless system. Training and documentation ▪ Provide targeted training: deliver focused training sessions for all stakeholders on updated procedures, quality standards, and risk awareness, before any election. ▪ Maintain up-to-date documentation: keep detailed process documentation and checklists current and accessible to all relevant stakeholders, reflecting any changes or improvements.			Congress host agreement. To be implemented well in time for the elections to be held at the 29th Congress. - Management response to Training and documentation: Accepted. DPRM to maintain the complete checklist. Individual process checklists relating to responsibilities of other stakeholders to be maintained by such stakeholders. Training in relation to their responsibilities to be undertaken by each relevant stakeholder. To be implemented well in time for the elections to be held at the 29th Congress. **Follow-up of September 2026** DCTP Comment: Confirmed the requirements for the integrated voting system and its testing procedures shall be included in the Congress host agreement. DPRM Comment: The deadline is S5, with any necessary Congress Proposals approved by S7. This work is ongoing as part of the Task Force on Faster Decision Making at the UPU, Workstream 1. The workstream is currently reviewing the election rules, thereafter the elections process will be reviewed.	
Total			**17**				