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FINANCE COMMITTEE

Hundred and Ninety-ninth Session

Rome, 20-24 May 2024

Status of Outstanding Recommendations of the Finance Committee

Queries on the substantive content of this document may be addressed to:

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EXECUTIVE SUMMARY

- The report presents the updated status of outstanding recommendations made by the Finance Committee at its previous sessions.

GUIDANCE SOUGHT FROM THE FINANCE COMMITTEE

- The Committee is invited to take note of the information presented in this document.

Draft Advice

- **The Committee took note of the *Status of Outstanding Recommendations of the Finance Committee* and looked forward to receiving an updated version of the document at its next regular session.**

| Recommendation | Status |
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| MONITORING FINANCIAL POSITION | |
| Report of the 195th Session of the Finance Committee – document CL 172/9 | |
| <p>The Committee (on the <i>2022 Actuarial Valuation of Staff Related Liabilities</i>):</p> <ul style="list-style-type: none"> • noted the results of the study of amortization proposals for funding the ASMC liability and that proposals based on the analysis of various options together with related implications would be presented by the Secretariat at a future session of the Committee; and • <u>encouraged</u> Management to continue to review options to address the underfunding of ASMC liabilities in coordination with other organizations of the United Nations Common System. <p>– paragraph 15</p> | <p>An update on progress on this matter will be presented to the Finance Committee at its May 2024 session under item 4, <i>2023 Actuarial Valuation of Staff Related Liabilities</i>.</p> |
| Report of the 198th Session of the Finance Committee – document CL 174/9 | |
| <p>The Committee (on the <i>Financial Position of the Organization</i>) <u>requested</u> Management, working closely with the United Nations and United Nations affiliated agencies, to continue to explore viable options, other than reinstating a special assessment, to address the underfunding of After Service Medical Coverage (ASMC) liabilities in coordination with other organizations of the United Nations common system for concrete presentation to the Committee as soon as possible – paragraph 9</p> | <p>An update on progress on this matter will be presented to the Finance Committee at its May 2024 session under item 4, <i>2023 Actuarial Valuation of Staff Related Liabilities</i>.</p> |
| Report of the 198th Session of the Finance Committee – document CL 174/9 | |
| <p>The Committee (on the <i>Financial Position of the Organization</i>) <u>appreciated</u> the information presented on voluntary contributions and <u>recommended</u> that future documents include further analysis of contributions received through unilateral trust funds – paragraph 9</p> | <p>Information will be presented to the Finance Committee at its May 2024 session under item 2, <i>Financial Position of the Organization</i>.</p> |

| Recommendation | Status |
|---|---|
| BUDGETARY MATTERS | |
| Report of the 198th Session of the Finance Committee – document CL 174/9 | |
| <p>The Committee (on the <i>Adjustments to the Programme of Work and Budget 2024-25</i>) <u>recommended</u> that Management develop a robust business plan and roadmap detailing planned initiatives and expected efficiency gains and savings, together with clear measurement indicators, and provide an annual update on this topic including the accrued and anticipated savings and efficiencies through the established reporting mechanisms, considering examples elsewhere in the UN system – paragraph 14</p> | <p>This will be addressed in the corporate reporting documents, starting with the Programme Implementation Report 2022-23.</p> |
| <p>The Committee (on the <i>Adjustments to the Programme of Work and Budget 2024-25</i>), <u>underlining</u> the importance of assessing and managing the balance between voluntary and assessed contributions on a longer-term basis, <u>encouraged</u> the Organization to continue to assess its funding situation and consider what changes may be required to improve its funding model to make FAO's work more sustainable and impactful, and <u>requested</u> Management to develop an in-depth analysis of different scenarios, risks and opportunities, and ways to address these, to be discussed at a future meeting of the Committee – paragraph 14</p> | <p>The requested analysis will be presented to the Finance Committee at its November 2024 session.</p> |
| HUMAN RESOURCES | |
| Report of the 195th Session of the Finance Committee – document CL 172/9 | |
| <p>The Committee (on the <i>Human Resources Annual Report</i>) <u>requested</u> FAO Management to develop and present to the Finance Committee at its spring 2024 session an outreach plan to attract applicants from non-represented and under-represented countries to participate in the recruitment process – paragraph 28</p> | <p>An update on this matter will be presented to the Finance Committee at its May 2024 session under item 6, <i>Human Resources Annual Report – 2023</i>.</p> |

| Recommendation | Status |
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| OVERSIGHT | |
| Report of the 195th Session of the Finance Committee – document CL 172/9 | |
| <p>The Committee (on the <i>FAO Oversight Advisory Committee – 2022 Annual Report</i>) <u>requested</u> an update from the OAC on the assessment arrangements for the OAC at a future session of the Finance Committee – paragraph 32</p> | <p>An update on this matter will be presented to the Finance Committee at its May 2024 session under item 7, <i>FAO Oversight Advisory Committee – 2023 Annual Report</i>.</p> |
| Report of the 198th Session of the Finance Committee – document CL 174/9 | |
| <p>The Committee (on the <i>Progress Reports on Implementation of Recommendations of the External Auditor and the FAO Oversight Advisory Committee</i>) recommended that the summary table on the status of outstanding External Auditor recommendations include the categorization of recommendations as “fundamental”, “significant” and “merits attention” – paragraph 18</p> | <p>Additional information will be provided in the updated progress reports to be presented to the Finance Committee at its November 2024 session.</p> |
| <p>The Committee (on <i>Recommendation 7 of the JIU Report “Review of the state of the investigation function: progress made in the United Nations system organizations in strengthening the investigation function” (JIU/REP/2020/1)</i>):</p> <ul style="list-style-type: none"> • <u>recommended</u> that the principles of integrity, transparency, impartiality, expertise and efficiency in the investigation process, and presumption of innocence should be emphasized in developing the processes to implement recommendation 7; • <u>supported</u> the recommendations of the Committee on Constitutional and Legal Matters (CCLM) at its 119th Session that the procedures to be developed should, as far as possible, avoid the establishment of new bodies, and allegations should be referred to an external investigating entity; • <u>recommended</u> the application of the policies and rules of the Organization with respect to all types of misconduct, including sexual harassment, sexual exploitation and abuse (SEA) and the definitions thereof, in development of the preliminary procedures; • <u>recommended</u> that Management should continue to consult with and take into account the relevant practices and processes under development at other UN specialized agencies; • <u>reiterated</u> its request at its 195th Session for delivery of procedures that include draft provisions of the investigations and disciplinary procedures necessary for handling complaints of misconduct to implement the Joint Inspection Unit’s (JIU) recommendation; and | <p>An update on this matter will be presented to the Finance Committee at its May 2024 session under item 10, <i>Recommendation 7 of the JIU Report “Review of the state of the investigation function: progress made in the United Nations system organizations in strengthening the investigation function” (JIU/REP/2020/1)</i></p> |

| Recommendation | Status |
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| <ul style="list-style-type: none"><li data-bbox="136 264 1243 391">• <u>looked forward</u> to continued discussions on this matter, including through further briefings to the members of the CCLM and the Finance Committee and an update at their respective spring 2024 sessions, prior to the presentation of draft procedures to their autumn 2024 sessions. <p data-bbox="88 418 264 451">– paragraph 22</p> | |