UNITED NATIONS DEVELOPMENT PROGRAMME
Office of Audit and Investigations

AUDIT

OF

UN WOMEN REGIONAL OFFICE

FOR

ARAB STATES

Report No. 1307

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Report on the audit of UN Women Regional Office for Arab States
Executive Summary

The UNDP Office of Audit and Investigations (OAI) conducted an audit of the UN Women Regional Office for Arab States in Cairo, Egypt (the Office) from 20 October to 10 November 2014. The audit aimed to assess the adequacy and effectiveness of the governance, risk management and control processes relating to the following areas and sub-areas:

(a) governance and strategic management (organizational structure, risk management, planning, monitoring and reporting);

(b) programme and oversight support (development services, programme and project management, partnerships and resource mobilization, communications and advocacy, technical advisory support); and

(c) operations (human resources, finance, procurement, information and communication technology, general administration, safety and security, UNDP support to office, asset management, leave management).

The audit covered the activities of the Office from 1 January 2013 to 30 June 2014. The Office recorded programme and management expenditures totalling $2.9 million.

The audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing.*

Overall audit rating

OAI assessed the Office as **partially satisfactory**, which means, "Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity." This rating was mainly due to weaknesses noted in organizational structure, programme oversight and support, project management, and procurement, which are critical given the Office regional mandate and role to perform day-to-day programmatic oversight and technical advisory and operational support functions for the other UN Women offices in the Arab States region.

Key recommendations Total = **5**, high priority = **2**

The five recommendations aim to ensure the following: (a) achievement of the organization's strategic objectives (Recommendation 3); (b) effectiveness and efficiency of operations (Recommendations 1 and 2); (c) safeguarding of assets (Recommendation 4); and (d) compliance with legislative mandates, regulations and rules, policies and procedures (Recommendation 5).

For high (critical) priority recommendations, prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women. All high (critical) priority recommendations are presented below:

Corporate issue: Inefficient and ineffective Regional	Within the Arab States region, there was a lack of clarity regarding the Office's role in supporting, monitoring and exercising oversight over Country Offices mainly due to a lack of understanding of the role and mandate of the Office,

Office operations (Issue 1)	inconsistent job descriptions, an insufficient number of staff to perform the various functions, and inadequate monitoring and oversight.

Recommendation 1 (Corporate): Improve the ability of Regional Offices to efficiently and effectively function by: (a) issuing a memorandum to all offices that clearly reiterates the roles/functions of Regional Offices and the minimum expectations regarding monitoring and oversight, communications and reporting between the Regional Offices and the respective field offices; and (b) reviewing and updating all job descriptions for Regional Office Directors and Country Representatives to ensure clarity and consistency regarding their roles, responsibilities and authorities.

Recommendation 2: Strengthen the Office's ability to meet its mandate by: (a) aligning the Office's human resources with activities to be performed as approved in the Annual Work Plan - this should include identifying necessary funding and providing the analysis, funding and authorization for the human resources necessary for the Office to be effective in carrying out its mandate; (b) implementing systems to permit ongoing tracking, review and reporting of the Office's progress toward implementation of its Strategic Note/Annual Work Plan; and (c) defining and communicating to all Country Offices within the Arab States region the requirements for standardized reports and communiques on all activities within individual countries and the Office's role to validate the periodic reports.

"Corporate issue" means action is required from a headquarters' bureau.

Management comments and action plan

The Director a.i., Regional Office for Arab States, and the Director of the Programme Division accepted all of the recommendations and are in the process of implementing them. Comments and/or additional information provided by the Office and/or Programme Division have been incorporated in the report, where appropriate.

Issues with less significance (not included in this report) have been discussed directly with management and actions have been initiated to address them.

Helge S. Osttveiten
Director
Office of Audit and Investigations

I.   About the Office

The Office, located in Cairo, Egypt, (the Country) was comprised of 16 staff, 1 service contractor, and 2 holders of special service agreements. The Office had been operating from Amman, Jordan, since July 2012, pending the approval by the host Government to set up the Regional Office in Cairo, which occurred in July 2013. The Office had monitoring and oversight responsibilities for the UN Women offices in the Occupied Palestinian Territories, Morocco, Iraq, Egypt and Jordan. The Office was operating in a complex environment due to human development and gender related concerns, as well as other political and social issues affecting the region.

II.   Audit results

Satisfactory performance was noted in the following areas:

(a)   <u>Partnerships and resource mobilization</u>. OAI reviewed the resource mobilization strategy for the Regional Office, information on amounts mobilized up to the time of the audit and progress reports to main donors and verified that available resources were adequate for implementing the work plan.

(b)   <u>Human resources</u>. A review of personnel files of four fixed-term appointments and one service contract found that internal controls were generally adequate. Also, leave balances were being administered properly and benefits were paid as authorized.

(c)   <u>Financial management and reporting</u>. A review of 21 vouchers with an aggregate value of $0.76 million (or 26 percent of the total vouchers for the period) noted that in general, controls were in place and functioning.

(d)   <u>Asset management</u>. OAI inspected 14 fixed assets with a net book value of $48,000 (about 33 percent of all assets for the Office) and found that proper controls existed to safeguard them, and therefore no issue was raised.

(e)   <u>Operational support provided by UNDP</u>. The Office had the proper means to track services requested, and expenses associated with the support services had been properly budgeted.

OAI made two recommendations ranked high (critical) and three recommendations ranked medium (important) priority.

Low priority issues/recommendations were discussed directly and agreed with the Office and are not included in this report.

High priority recommendations, arranged according to significance:
(a)   Improve the ability of Regional Offices to efficiently and effectively function (Recommendation 1).
(b)   Strengthen the Office's ability to meet its mandate (Recommendation 2).

Medium priority recommendation, arranged according to significance:
(a)   Strengthen the processes for managing knowledge products and support services (Recommendation 3).
(b)   Reduce risks related to procurements and payments (Recommendation 5).
(c)   Develop and disseminate policies and procedures for 'urgent' projects (Recommendation 4).

The detailed assessment is presented below, per audit area:

A. Governance and strategic management

1. Organizational structure

Issue 1   Corporate: Inefficient and ineffective Regional Office operations

UN Women's Regional Architecture Plan established the organizational structure and responsibility of Regional Offices. The Plan included the creation of Regional Offices headed by Directors to support Country Offices through the provision of technical and advisory services. It further included guidance on monitoring and oversight to field offices and programme presences within their respective regions, and guidance on the communication of relevant information from the region to UN Women headquarters to ensure achievement of the UN Women mandate globally.

OAI reviewed documentation relating to the Office's support, monitoring and oversight roles, interviewed Regional Office and Country Office management and staff and analysed the results of two OAI surveys that were sent to management, programme and operations personnel located in the Office and the Country Offices within the Arab States region. The following was noted:

▪ There was a lack of structural clarity regarding the roles and functions of Regional Offices as specified in the Regional Architecture Plan, as well as inconsistencies in the job descriptions of heads of offices within the region:

  o Regional Office's role and functions: 30 respondents to an OAI survey sent to Country Offices in the Arab States region indicated an overall lack of clarity or common understanding about the Regional Office's role for: supporting resource mobilization in Country Offices under its oversight (55 percent); programme, project and Annual Work Plan development, administrative and programmatic monitoring and oversight (45 percent); thematic advisory services (59 percent); and knowledge management (59 percent) in individual Country Offices. Respondents also indicated a low level of satisfaction with and reliance on the Office for such support.

    In their response to the draft report, management stated that, in addition to the Plan, the Programme and Policy Bureau also had a Functional Analysis Framework document which outlined the key roles and accountabilities of the various levels within the Bureau, including the role of the Programme Division Directorate, Programme Team, Regional Offices, Multi-Country Offices, Country Offices, and Policy Advisors. However, the Functional Analysis Framework did not explicitly require Country and Multi-Country Offices to report to, submit to, or obtain the input and approval of the Regional Office. Further, it did not include details of the Regional Offices' oversight and monitoring role, or the interaction expected from the Country Offices/Multi-Country Offices, and the Regional Offices in carrying out that role.

  o Job descriptions of senior management: Job descriptions of senior managers in the Arab States region were unclear and did not always include all of the responsibilities of the incumbents. For example, the job description of the Regional Director for Arab States did not include the same responsibilities included in the job description of the Regional Director for Asia and the Pacific (the Regional Office for Asia and the Pacific had been previously audited by OAI in 2014). In particular, the job description for the Regional Director for Asia and the Pacific was very clear regarding

oversight and monitoring, and review/approval activities. An entire section in the job description of the Regional Director for Asia and the Pacific was dedicated to sub-regional managerial leadership and direction, which was not the case for the job description of the Regional Director for the Arab States. Similar inconsistencies were noted in the job descriptions of Country Representatives.

▪ There was lack of staff capacity to function as a Regional Office and poor reporting and communication by the Office:

    o   Key posts were not filled in a timely manner (e.g. technical advisors, procurement and human resources personnel). Further, the Office did not have budget or authorization to fill advisory and operations support posts needed to deliver on the Annual Work Plan. In addition, the Office had not implemented procedures to efficiently track and report on the progress of activities in its Annual Work Plan caused in part by these staffing constraints. Management indicated that the Office had only commenced operations within the period under review.

    o   The reporting and communications between and among the Office, Country Offices in the Arab States region, and headquarters units had been inconsistent. According to management, the frequency and quality depended on personal rapport, rather than on an established protocol for regular structured communication of standardized, relevant information.

As the role of a Regional Office is a critical control within the regionalized structure, inefficient and ineffective Regional Office operations may result in the non-achievement of the UN Women mandate in the Arab States region, as well as in ineffective working relationships between the Office, Country Offices, and headquarters.

Priority	High (Critical)
Recommendation 1 (Corporate): Improve the ability of Regional Offices to efficiently and effectively function by: (a) issuing a memorandum to all Offices that clearly reiterates the roles/functions of Regional Offices and the minimum expectations regarding monitoring and oversight, communications and reporting between the Regional Offices and the respective field offices; and (b) reviewing and updating all job descriptions for Regional Office Directors and Country Representatives to ensure clarity and consistency regarding their roles, responsibilities and authorities. **Responsible HQ bureau:** Programme Division, in collaboration with the Human Resources Division	
Management action plan: (a) UN Women will ensure that additional guidance is provided for greater clarity of functions and roles in regard to monitoring and oversight, communications and reporting to the offices in the region. (b) UN Women job descriptions are designed so that they outline reporting requirements and matrix reporting arrangements. Generic job descriptions were developed for all key positions during the regional architecture alignment. Management will review any job descriptions which predate the regional architecture and ensure that they are aligned with current generic job descriptions. **Estimated completion date:** June 2015	

Priority	High (Critical)
Recommendation 2: Strengthen the Office's ability to meet its mandate by: (a) aligning the Office's human resources with activities to be performed as approved in the Annual Work Plan - this should include identifying necessary funding and providing the analysis, funding and authorization for the human resources necessary for the Office to be effective in carrying out its mandate; (b) implementing systems to permit ongoing tracking, review and reporting of the Office's progress toward implementation of its Strategic Note/Annual Work Plan; and (c) defining and communicating to all Country Offices within the Arab States region the requirements for standardized reports and communiques on all activities within individual countries and the Office's role to validate the periodic reports.	

Management action plan: (a) Management has identified the staffing needs of the Office and included them as part of the new Strategic Note/Annual Work Plan to headquarters. Following feedback from headquarters, the Office is working with headquarters to ensure that the necessary steps are taken as identified in above item (a) of the audit recommendation. (b) In 2015, the Office will remind Country Offices of the key reporting requirements as per UN Women's 'Programme and Operations Manual' and provide quality assurance. This process will be facilitated by the Planning and Coordination Specialist who was recruited in November 2014. The deployment of the Planning and Coordination Specialist has greatly improved capacity to support both planning and corporate reporting. Also, the Office will establish a mechanism of regular monitoring of Annual Work Plan implementation, both of the Regional Office and Country Offices. In addition, a corporate mid-term review of all Annual Work Plans is planned for in 2015, which will further guide this process, and which the Office will follow. (c)   A communication protocol/strategy is being developed and it will be complemented by a coordination and planning strategy that will clearly define all office staff requirements. These will be shared with the Country Offices to improve their awareness of where and from whom to seek support in the Office. Furthermore, the Office is working on an internal communication strategy that will be finalized in the coming months. **Estimated completion date:** 30 September 2015

B.   Programme oversight and support

1.   Coordination, knowledge management, advisory and support services

Issue 2   Inadequate management of knowledge products, advisory and support services

The 'Comprehensive proposal for the composite entity for gender equality and the empowerment of women, A/64/588' mandates that UN Women act as a hub of knowledge and experience on gender equality and women's empowerment. It includes the requirement to produce, on a regular basis, reports and publications,

drawing on the lessons learned at the country level for sharing and dissemination, using state-of-the-art technology and multiple media platforms to reach the widest global audience. This was also incorporated in UN Women's Regional Architecture Plan, which defined advisory and support services, knowledge management, and serving as a knowledge hub, as key functions of its Regional Offices.

The Office had a draft communications protocol dated September 2014. However, with the exception of proposing regular monthly meetings with the Country Offices, this document dealt mainly with communications within the Office. The draft protocol did not include a process for periodic updates and communication of the availability of expert advisors and the requirement for regular, frequent and standardized communications with the Country Offices and program presences in the region in order to facilitate knowledge sharing.

In addition, the Office had produced or supported the production of several knowledge products in line with its 2013/2014 Annual Work Plans but was still in the process of hiring a Research and Knowledge Management Specialist. No website or virtual platform had been created to permit user-friendly searches and wide-scale access to the knowledge products. Best practices from the Country Offices had not been consolidated or shared. Further, the Office had not implemented a process to track and analyse requests for knowledge products or services, in order to determine whether resources had been allocated effectively and whether they were meeting the needs of its stakeholders.

The Office may not be effective in carrying out its mandate to provide expert thematic advisory services or establish itself as the knowledge hub on gender in the region without fully establishing the procedures and systems for communication and access to the available resources.

Priority	Medium (Important)

Recommendation 3:

Strengthen the processes for managing knowledge products and support services by:

(a) developing a strategy and implementation plan for the regional knowledge hub that would determine how knowledge products are to be gathered, produced, maintained, accessed/disseminated and communicated to interested parties;
(b) implementing procedures for regular communication of the support and advisory resources available within the Office, their functions and roles, as well as a process for requesting their assistance;
(c) implementing communications protocols for external UN Women offices and presences in the region as well as other external stakeholders; and
(d) implementing a system for tracking services requested and provided.

Management action plan:

The Office is in the process of recruiting a Research and Knowledge Management Specialist (NOC) and a Communication Specialist (NOC) by the second quarter of 2015. Management has also included relevant outputs and activities in the 2015 Strategic Note/Annual Work Plan on coordination, knowledge management, advisory and support services. Also, management plans to develop a communications protocol and to formulate a plan to manage the regional knowledge hub, including implementing a system to track services requested and provided.

Estimated completion date: December 2015

2. Programme and project management

Issue 3   Corporate Issue: Lack of policies and procedures for urgent projects

UN Women's 'Programme and Operations Manual' states in a general manner that programming in humanitarian situations may take a different course compared with programming in development, and involves different coordination architecture, timelines and funding mechanisms.

The Office, at the request of a donor, had developed a project to convene members of civil society for an important meeting concerning the future of Syria and women's participation in politics. Due to the sensitive nature of the project, and the need to rapidly prepare for the event, both the Office and staff at headquarters took decisions to fast-track the project. However, there were no detailed policies or guidance for projects implemented during crisis situations or for those deemed to be urgent. The existing policies and procedures in the 'Programme and Operations Manual' lacked guidance as to what actions should be taken by the Office in a humanitarian situation.

The following issues were noted:

- The donor agreement provided funding for activities to occur from January to March 2014. The agreement was signed in April 2014 and the Office prefunded activities for the project as of December 2013. This situation was known to the donor, the Programme Division and the Executive Office. The actual contribution was received from the donor six months after the agreed upon date. There was no evidence of documented analysis performed by the Office to determine its ability to absorb unexpected project costs during the execution of the Office's normal operations, such as receiving the donor contribution in arrears, which occurred in this case.

- Tasks related to the travel of participants to the event were carried out by both the Regional Office and headquarters. However, there was a lack of clarity as to which unit was responsible for each specific activity. Daily subsistence allowance of $61,000 was dispensed in cash, on site, but there was inadequate documentation related to the recipients of the allowance. Further, the Office had not attached to the travel documents copies of the recipients' identifications on file, as the identification copies were retained by a staff member in headquarters, thus a complete document trail did not exist at either headquarters or the Office level. In response to the draft report, management noted that the disbursement of cash to the meeting participants was unavoidable given that some participants did not have functioning bank accounts or credit cards because of the existence of sanctions at the time of the event. Also, management commented that in the absence of corporate policy and guidance, it had consulted with a UNDP Office regarding the process to be followed for the disbursement of the daily subsistence allowance.

The lack of policies and procedures to provide operational guidance and support for urgent and ad hoc activities may increase the financial and reputational risks to UN Women due to a lack of funds, and ineffective or inefficient operations.

Priority	Medium (Important)

| **Recommendation 4:**

Develop and disseminate policies and procedures for engaging in activities on an 'urgent' basis or in a crisis environment, including but not limited to guidance on:

(a) what constitutes an 'urgent' or 'crisis-related' project;
(b) management arrangements for when headquarters staff are directly involved in field projects;
(c) controls for urgent cash transfers and holding in excess of approved petty cash limits;
(d) instructions on depositing cash at headquarters; and
(e) policy related to changes in delegated authority of the Regional Director.

Responsible HQ bureau: Programme Division, in collaboration with the Division of Management and Administration. |
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| **Management action plan:**

Management will work to develop and disseminate policies and procedures for emergency and crisis situations with outlines of respective accountabilities.

Estimated completion date: October 2015 |
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3. Programme/project monitoring and oversight

Issue 4   Corporate Issue: Lack of tools to efficiently monitor programme and projects

UN Women's 'Programme and Operations Manual' chapter on monitoring, reporting and oversight indicates that the expected goals, outcomes, outputs and planned activities of UN Women programmes are to be monitored and reported upon, regardless of budget and duration, and that the UN Women Representative, Regional Director, or HQ Section Chief is accountable for the effective monitoring and reporting of programmes within their jurisdiction.

To support the role of monitoring and oversight, the Office was performing some level of review and approval of the Annual Work Plans and Strategic Notes of Country Offices, but the process for doing so was neither structured nor standardized. The Office was receiving quarterly updates to the Annual Work Plans, however, the updates were also not in a standardized format and did not contain the same level of detail as the Annual Work Plans, making comparison of what was pledged to results achieved inefficient and cumbersome. In addition, due to the lack of an automated application for gathering and reporting on the information provided, the quarterly updates became outdated very quickly and the Office was unable to quickly follow up on opportunities or issues identified outside of the quarterly reporting period. Management indicated that video conferences were held with most Country Office Representatives, but such conferences were not held regularly and discussions were not documented.

A review of communications between the Programme Division and the Office found that the Office had made a proposal to develop a 'dashboard' tool in May 2013. However, as explained in the communication, headquarters did not endorse the proposal because a corporate information dashboard was being developed at the time. At the time this report was being drafted, a corporate dashboard had yet to be developed.

The availability of key information provides the foundation for critical risk monitoring and control in an effective and efficient manner. Information that is difficult to obtain, not timely, or cannot be independently corroborated on an ongoing basis limits the ability of those responsible for monitoring to take appropriate and timely action to reduce operational or programmatic risks that may have financial or reputational impacts.

Comment

This issue was also raised in OAI's Audit Report No. 1308 regarding the Regional Office for Asia and the Pacific. To address the issue, UN Women management has already established an action plan expected to be completed by the end of 2015. Therefore, no recommendation is being made in this report.

C.   Operations

1.   Procurement

Issue 5   Non-compliance with procurement and payment policies

The UN Women 'Programme and Operations Manual' requires that before approving a vendor profile in Atlas (enterprise resource planning system of UNDP) and subsequently making payments, adequate due diligence must be performed to confirm the legal existence and operations of the entity. In addition, UN Women's financial regulations and rules indicate that disbursements should only be made by cheque unless they are authorized by the Director, Division of Management and Administration or a duly authorized staff member in a Country Office.

OAI reviewed 28 vendor profiles (6 percent) of the 441 created or amended during the review period, noting that:

- 12 (43percent) vendor files did not include documentation from the vendor's banking institution.

- 20 (71 percent) of the files did not include documentation of the vendor's business registration.

- There was no evidence to suggest that the Office had verified that the 28 vendors were not included on the suspended vendor list. The Office had only verbally indicated that the checks were performed.

- In one case relating to the purchase of a vehicle for $34,000, in response to the Office's request for certification of the vendor's banking information, the Country Office indicated that the vendor refused to provide further information and indicated that payment should be made through an intermediary. In addition, the Country Office requested that the vendor be approved, as the Country Office needed the vehicle. As the Office had the overall responsibility for oversight of the Country Office's operations, OAI was concerned that the Office had not flagged this issue of non-compliance and had not carried out further due diligence. Additionally, OAI's review of the procurement documentation for this case showed that while the vendor was the lowest bidder, the specifications for the vehicle deviated from the standard vehicle specifications, which required a larger fuel tank and an abbreviated delivery schedule. No reason for the non-standard specifications was provided or on file, which raised questions about the Office's approval of such transactions.

With regard to two payments of $29,589 and $34,000 relating to two of the sampled vendors, the following was further noted:

- In both instances, as part of the vendor approval process to support the creation of vendors in Atlas, the Office had requested that the Country Office provide banking information missing from the submissions. In response, the Country Office requested that payment be made through the intermediary, citing banking difficulties for the vendors. The contracts with the vendors did not include information regarding the use of an intermediary for payment remittances. Additionally, the Office did not have a direct contract with the third party intermediary. In response to the draft report, the Office indicated that it had relied on UNDP's relationship with and use of the third party intermediary. OAI was concerned that in the special circumstances where the payments were being made through a third party intermediary, no additional controls and verification procedures were performed by the Office.

- The Office had not consulted with the Division of Management and Administration for financial, legal or procurement advice. Also, no documentation was provided by the Office to show that any additional due diligence had been performed.

Given the Office's mandate for managerial and programme oversight in the Arab States region, it's failure to comply with UN Women's financial regulations increased the risk of not obtaining best value for money, not adhering to contractual obligations, and may lead to reputational damage to the Office and UN Women.

Priority	Medium (Important)
Recommendation 5 Reduce the risks related to procurements and payments in the Arab States region through compliance with UN Women's financial regulations and rules and 'Programme and Operations Manual', including but not limited to: (a) performing and documenting the due diligence conducted for vendors and payees; (b) consulting with the Division of Management and Administration (Legal Support Unit, Procurement and Finance Sections) to obtain clearance for using third party intermediaries and receive guidance on the process to be followed for future transactions; and (c) informing all field offices of the documents required to support requests for deviations from standard specifications in procurement processes.	
Management action plan: (a) The vendor process was strengthened since May 2014 with the appointment of the Finance Specialist and this will be further improved by adding a note to the vendor form upon approval in Atlas to indicate the due diligence performed. (b) Management will consult with the Division of Management and Administration to obtain guidance and instructions as necessary. (c) To ensure that offices provide appropriate justification for requests made, Management will ensure the consistent use of existing checklists to guide offices on key documentation required and will also ensure that reasonable justification is submitted in all cases. **Estimated completion date:** March 2015	

Definitions of audit terms - ratings and priorities

A. AUDIT RATINGS

- **Satisfactory**   Internal controls, governance and risk management processes were adequately established and functioning well. No issues were identified that would significantly affect the achievement of the objectives of the audited entity.

- **Partially Satisfactory**   Internal controls, governance and risk management processes were generally established and functioning, but needed improvement. One or several issues were identified that may negatively affect the achievement of the objectives of the audited entity.

- **Unsatisfactory**   Internal controls, governance and risk management processes were either not established or not functioning well. The issues were such that the achievement of the overall objectives of the audited entity could be seriously compromised.

B. PRIORITIES OF AUDIT RECOMMENDATIONS

- **High (Critical)**   Prompt action is required to ensure that UN Women is not exposed to high risks. Failure to take action could result in major negative consequences for UN Women.

- **Medium (Important)**   Action is required to ensure that UN Women is not exposed to risks that are considered moderate. Failure to take action could contribute to negative consequences for UN Women.

- **Low**   Action is desirable and should result in enhanced control or better value for money. Low priority recommendations, if any, are dealt with by the audit team directly with the Office management, either during the exit meeting or through a separate memo subsequent to the fieldwork. Therefore, low priority recommendations are not included in this report.