

Determining Essential Controls in Project Workplans

UN project audit internal control questionnaire ICQ) or UNHCR internal control assessment (ICA)	Risk rating
The partner's latest UN project audit results (modified or unmodified opinion) and ICQ (in the last 3 years) are consulted. If there is no UN ICQ risk rating available from the last 3 years, UNHCR's most recent ICA risk rating is taken into consideration.	<ol style="list-style-type: none"> 1. Modified opinion or no ICA/ICQ available = High/Significant Risk (by default) 2. Unmodified opinion and ICA/ICQ = High/Significant Risk (0-69%) 3. Unmodified opinion and ICA/ICQ = Medium Risk (70-89%) 4. Unmodified opinion and ICA/ICQ = Low Risk (90-100%)

DSPR/IMAS guiding essential controls to be applied unless additional factors are listed in the Project Workplan

1. **Modified opinion or no ICA/ICQ available = High/Significant Risk (by default)**
2. **Unmodified opinion and ICA/ICQ = High/Significant Risk (0-69%)**

Estimated/expected value of the project is ABOVE USD 250,000

Expected number of instalments	4
Value of the first instalment (as a percentage of the total value of the project when determined)	30%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Yes
Budget flexibility [a risk rating of high/significant MUST = 30% budget flexibility]	Limited at 30%

1. **Modified opinion = High/Significant Risk (by default)**
2. **Unmodified opinion and ICA/ICQ = High/Significant Risk (0-69%)**

Estimated/expected value of the project is BELOW USD 250,000

Expected number of instalments	3
Value of the first instalment (as a percentage of the total value of the project when determined)	40%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Yes
Budget flexibility [a risk rating of high/significant MUST = 30% budget flexibility]	Limited at 30%

3. **Unmodified opinion and ICA/ICQ = Medium Risk (70-89%)**

Estimated/expected value of the project is ABOVE USD 250,000

Expected number of instalments	3
Value of the first instalment (as a percentage of the total value of the project when determined)	40%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Upon request
Budget flexibility	Limited at 50%

3. **Unmodified opinion and ICA/ICQ = Medium Risk (70-89%)**

Estimated/expected value of the project is BELOW USD 250,000

Expected number of instalments	2
Value of the first instalment (as a percentage of the total value of the project when determined)	40%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Upon request
Budget flexibility	Limited at 50%

4. **Unmodified opinion and ICA/ICQ = Low Risk (90-100%)**

Estimated/expected value of the project is ABOVE USD 250,000

Expected number of instalments	2
Value of the first instalment (as a percentage of the total value of the project when determined)	40%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Upon request
Budget flexibility	Limited at 50%

4. **Unmodified opinion and ICA/ICQ = Low Risk (90-100%)**

Estimated/expected value of the project is BELOW USD 250,000

Expected number of instalments	2
Value of the first instalment (as a percentage of the total value of the project when determined)	50%
Will it be mandatory for the partner to submit a personnel report with each Project Financial Report?	Upon request
Budget flexibility	Limited at 50%

NOTE: UNHCR may apply different essential controls and risk mitigation measures to the project workplan, depending on any additional contextual risk-based information available to the operation at the time of the risk assessment. Where a country operation is regularly applying differing controls, beyond the DSPR/IMAS guidance above, they consult the relevant Regional Bureau. HQ divisions and entities consult DSPR/IMAS.