

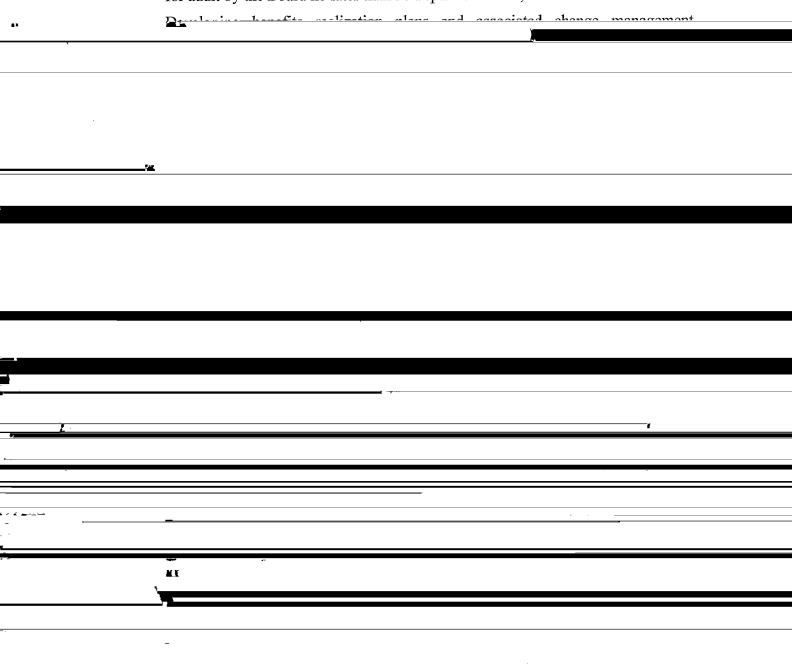
been done to develop a detailed implementation strategy, a key recommendation of the Board last year.

Despite the progress made, we consider that successful implementation of IPSAS within Peacekeeping Operations by mid July 2013 and the UN by January 2014 remains at high risk. Significant tasks, such as data collection and cleansing, remain to be completed, and the implementation environment is complex. So implementation is inherently risky.

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The Board notes that senior management involvement and support, the availability of fit for purpose enterprise resource planning systems, and timely preparation of basic accurate accounting data are three important aspects that have aided the good progress made by these entities. There are, however, issues to be addressed, in particular:

- Ensuring that all key accounting data has been collected, cleansed and migrated. Despite its previous recommendations on these matters many entities had not yet completed their data cleansing exercises at the time of this report;
- Preparation of dry-run financial statements containing real accounting data ready for audit by the Board no later than 30 September 2012;



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	benefits of the ERP system the organisation will need to introduce new ways of working	
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. -	existing business structure. Nor was due account taken of the wider inter-dependencies
	with other transformation projects, such as the implementation of International Public
	Sector Accounting Standards (IPSAS).

By way of final comment our report reflects the position as at Spring 2012.