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Report of the Joint Inspection Unit for 2023 and programme of work for 2024

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Report of the Joint Inspection Unit for 2023 and programme of work for 2024



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Note

Symbols of United Nations documents are composed of letters combined with figures. Mention of such a symbol indicates a reference to a United Nations document.

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Abbreviations

CEB	United Nations System Chief Executives Board for Coordination
FAO	Food and Agriculture Organization of the United Nations
IAEA	International Atomic Energy Agency
ICAO	International Civil Aviation Organization
ICSC	International Civil Service Commission
ICT	Information and communications technology
ILO	International Labour Organization
IMO	International Maritime Organization
ITC	International Trade Centre
ITU	International Telecommunication Union
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNCTAD	United Nations Conference on Trade and Development
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFPA	United Nations Population Fund
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNIDO	United Nations Industrial Development Organization
UNITAR	United Nations Institute for Training and Research
UNODC	United Nations Office on Drugs and Crime
UNOPS	United Nations Office for Project Services
UNRWA	United Nations Relief and Works Agency for Palestine Refugees in the Near East
UNU	United Nations University
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNWTO	World Tourism Organization
UPU	Universal Postal Union
WFP	World Food Programme
WHO	World Health Organization
WIPO	World Intellectual Property Organization
WMO	World Meteorological Organization

Message by the Chair

I have the honour to present the annual report of the Joint Inspection Unit for the year 2023, which contains an account of the Unit's activities for the period from 1 January to 31 December 2023 and a summary of its programme of work for 2024.

As the world saw the end of the coronavirus disease (COVID-19) pandemic-related restrictions and organizations started to implement new measures for returning to the office, the Unit's normal working methods resumed, with on-site data collection and interviews, to the extent that its budgetary limitations allowed.

The Unit's workplan for 2023 comprised eight reviews carried over from 2022 and three reviews that were added in its 2023 programme of work. Furthermore, at the start of the second quarter of 2023, the Unit added a review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women, at the request of the three boards, with supplementary funds provided by the related participating organizations. In 2023, the Unit made an outstanding effort to release 10 products: 6 reports on system-wide reviews; 2 reports on management and administration reviews of single organizations; 1 limited scope review report; and 1 management letter.

In addition to its programme of work, the Unit worked on the implementation of several recommendations from the self-assessment exercise conducted in 2022. Action was taken on recommendations that focused mainly on areas related to quality assurance, the programme of work and the Unit's annual report. Despite steady progress, much work is still to be done in 2024 and beyond. The Unit remains committed to the exercise and will continue to prioritize and implement self-assessment recommendations.

The year 2024 also marks the midpoint of the Unit's 2020–2029 strategic framework. As encouraged by the General Assembly in its relevant resolutions, the Unit will conduct a comprehensive midpoint assessment of its strategic framework with a view to providing an update in the Unit's next annual report.

Planning, conducting and finalizing the reviews of the Unit require significant effort. I therefore acknowledge, on behalf of the Inspectors, the dedication, support and contributions of the Unit's secretariat staff, as well as the focal points in each of the participating organizations.

Finally, I take this opportunity to recognize the outstanding work done by my predecessor as Chair of the Unit, Eileen A. Cronin, who, despite a challenging year, kept the Unit focused on its priorities.

(Signed) Carolina **Fernández Opazo**
Chair
Geneva, 23 January 2024

Chapter I

Overview of activities in 2023

1. The Joint Inspection Unit produced 10 products in 2023: 6 reports on system-wide reviews; 2 reports on management and administration reviews of single organizations; 1 limited scope review report; 1 one management letter. The Unit started 2023 with 11 reviews in its workplan, comprising 8 reviews carried over from 2022 and 3 reviews in the 2023 programme of work. In the course of the year, the Unit undertook a review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women, which was conducted at the request of their Executive Boards, with supplementary funds provided by the related participating organizations. The Unit also produced a management letter to support the consideration by CEB/High-level Committee on Management of the review of mental health and well-being and its updated mental health and well-being strategy.
2. Of the 11 reviews in the 2023 work plan, three are carried forward for completion under the workplan in 2024. They are the review of management and administration in UN-Women, the review of the Health Services (previously entitled “review of the medical services in the United Nations system”) and a review of the process of handling Joint Inspection Unit reports and decision-making on the acceptance and implementation of the formal recommendations.
3. The Unit overcame the accumulated delays caused by working arrangements during the pandemic and made a concerted effort to complete the reviews carried over from 2022 by the end of 2023. Two reviews were started and completed within the year, namely, a single organization review of FAO and a limited scope review of three governing bodies. Some of the factors that had caused delays in 2022 were still an issue for system-wide reviews. On the basis of a recommendation from the self-assessment, the Unit is reviewing the planning assumptions for each type of review, including the subject of the review, scope and complexity, to ensure more realistic timelines and expectations. The results will inform a more accurate set of assumptions for the time allotted for reviews and inform the Unit’s work planning.
4. The status of the implementation of the workplan for 2023 is included in annex I to the present report, and the summaries of the reviews that were completed are set out in section A below.

A. Reports and management letter issued in 2023

5. A summary of the salient aspects of the reports and of the management letter issued in 2023 is set out below.

Review of management and administration in the United Nations Population Fund (JIU/REP/2023/1)

6. The report was the first management and administration review of UNFPA conducted by the Unit. It examined governance and leadership; organizational structure; administration, budget and financial management; human resources management; ICT management; risk management and controls; oversight functions; and outreach and partnerships. The review resulted in 6 formal and 21 informal recommendations and was presented during the annual session of the Executive Board in June 2023.
7. The Inspector found that, while the overall management and administration of UNFPA was sound, actions could be taken to address the absence of limitations on the terms of office of the Executive Director; the decrease in unearmarked

contributions compounded by the continued reliance on a small group of key donors; the perception of inaction by senior management concerning misconduct; the need for regular monitoring and risk assessment of the new enterprise resource planning system; a solid control framework for the activities of implementing partners that requires more attention; and the need for more independence of oversight mechanisms, as well as additional protective measures concerning conflict of interest.

Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations (JIU/REP/2023/2)

8. The review's overall objective was to compare the strengths and weaknesses of prevailing models of internal appeal mechanisms available to United Nations system organizations staff who wish to formally challenge administrative decisions on employment-related matters, highlighting good practices and opportunities for increased effectiveness and cost-efficiency and identifying areas for enhanced cooperation and coherence. The review includes 7 formal recommendations and 25 informal recommendations.

9. Two main and equally valid models of internal justice exist in the system: the fully professionalized set-up, followed by the United Nations Secretariat and the funds and programmes; and the peer review model, followed by most other organizations, in particular specialized agencies, which features, in addition to traditional peer review, partially professionalized and hybrid forms of peer review. A few special cases were also identified.

10. The review included an examination of the functioning of management evaluation as a first step of an internal appeal under the fully professionalized system, the evolution of peer review models, specialized recourse mechanisms, case management capacity and performance, legal advice, representation services and system-wide aspects of internal appeal mechanisms. It found that both systems generally work well in providing sufficient avenues of recourse without any significant lacunae identified.

11. However, both systems need improvement in certain aspects of their functioning. The review recommended the establishment of terms of reference for chairs and secretaries of peer review bodies; the harmonization of time limits for responses to requests for management evaluation or administrative review, irrespective of the location of appellants; a review of procedural rules governing the time limits for administrations' responses; the introduction of suspension of action of contested decisions under special circumstances; an assessment of the utility of specialized recourse mechanisms, annual reporting on formal internal appeal mechanisms, including specialized recourse mechanisms, and the removal of all restrictions regarding legal representation of staff in internal justice processes.

Review of accountability frameworks in the United Nations system organizations (JIU/REP/2023/3)

12. As a follow-up to the 2011 review, which included, among other things, the recommendation that executive heads develop a stand-alone accountability framework, the review included an update on and proposed new elements for accountability frameworks. The Unit: (a) examined the status of acceptance and implementation of its 2011 recommendations; (b) updated its 2011 reference accountability framework; (c) compared existing accountability frameworks with its updated 2023 reference accountability framework; (d) reviewed how organizations are monitoring the efficiency and effectiveness of their frameworks; and (e) reviewed joint United Nations accountability-related activities.

13. While the number of organizations with a formal accountability framework has increased from 11 to 19, the Unit noted that many existing frameworks do not fully or consistently reflect the increased complexity of the current accountability landscape, including expectations from stakeholders and United Nations-related accountabilities. To promote system-wide coherence, a common United Nations system accountability framework reference maturity model is recommended.

14. In addition, reflecting more comprehensive accountability principles and new operating contexts, the Unit's updated reference framework includes elements relating to clear and systematic accountability for the implementation of organizational mandates, the efficient use of resources, ethical behaviour and properly understanding accountability lines; moreover, a new definition of an accountability framework is proposed. The review provides for a more explicit recognition of the linkages of each organization within the United Nations system and the importance of the role of legislative and/or governing bodies in the accountability processes. Additional emphasis is placed on regularly measuring the effectiveness and efficiency of accountability frameworks, their complex and dynamic nature and the coherence between the different components of frameworks.

15. Within participating organizations, the Unit acknowledged a wider range of stakeholders, suggested that organizations put more emphasis on timely, comprehensive actions in response to accountability breaches, and proposed a move from the concept of "zero tolerance" to the concept of "no tolerance for inaction". The review contains 2 recommendations to governing and/or legislative bodies and 3 recommendations to executive heads and is complemented by 17 informal recommendations.

Review of mental health and well-being policies and practices in United Nations system organizations (JIU/REP/2023/4)

16. The first review to cover comprehensively the topic of mental health and well-being in United Nations system organizations was timely, considering the adjustments that organizations had implemented during the COVID-19 pandemic, as well as the conclusion of the first phase of the United Nations System Mental Health and Well-being Strategy (2018–2023).

17. The Unit found that the United Nations system had been experiencing a steady decline in the mental health of its personnel prior to the COVID-19 pandemic. It concluded that an evidence-based and data-driven organizational approach to mental health and well-being is necessary as only half of participating organizations have a dedicated strategy or a workplace action plan for addressing the mental health and well-being of its personnel and even fewer are collecting relevant data. In addition, less than half of participating organizations have integrated mental health and well-being into their overall policy frameworks, and the majority do not have policies for the return to work and/or reasonable accommodations.

18. Participating organizations reported offering a wide range of activities that may contribute to promoting awareness of mental health issues, including various well-being programmes, yet very few of them are systematically assessed or tied to a comprehensive strategy. The review points to compelling evidence that supports the training of managers, and guidelines issued by WHO underline the importance of better equipping managers to improve their knowledge, attitudes and behaviours with regard to mental health.

19. The Unit found several gaps within the counselling function, including in the areas of accountability, organizational support, suitable supervision and professional development. Across the system, resources supporting psychosocial support services have steadily increased from 131 counsellors in 2018 to 240 in 2022. However, that

capacity is unevenly distributed across various locations. The Unit points to the need for inter-agency mapping of capacity to inform decisions, and the need to resolve structural issues on the placement of counsellors in high-risk locations. The review contains 11 recommendations aimed at governing and/or legislative bodies and executive heads and is complemented by 43 informal recommendations.

Review of management and administration in the Food and Agriculture Organization of the United Nations (JIU/REP/2023/5)

20. In 2002, the Unit reviewed the management and administration in FAO (JIU/REP/2002/8). A new review was planned for 2021 but was suspended and resumed later as part of the 2023 programme of work. The review resulted in 10 formal and 34 informal recommendations and will be presented to the FAO Finance Committee in May 2024.

21. The Unit focused on governance and leadership; organizational structure; budgetary and financial management; administrative and human resources management; ICT management; and risk management, internal controls and oversight. The Unit points to possible areas of improvement in effectiveness, transparency and accountability and the dissemination of good practices in areas such as ethics and ombuds functions, decentralized offices, budget presentation, human resources and oversight.

22. Some of the actions recommended are aimed at reducing vacancy rates and recruitment time; introducing a charge against extrabudgetary resources to fund the past service liabilities under the After Service Medical Coverage; providing more budgetary detail and enhancing the independence of the Office of the Inspector General and the Office of Evaluation, the Ethics Office and the Ombudsman Office.

Flexible working arrangements in United Nations system organizations (JIU/REP/2023/6)

23. The objectives of the review were to provide an assessment and comparative analysis of current flexible working arrangements policies and practices in the United Nations system organizations, with a view to assessing the status, utilization and implementation of such policies and practices, analysing the impact and operational opportunities of flexible working arrangements for the organizations and personnel, exploring areas for further improvement, identifying good practices and lessons learned and enhancing coherence system-wide.

24. The Unit found that the commitment to flexible working arrangements should be acknowledged in the organizations' human resources management strategies and that there should be regular reporting to legislative organs and governing bodies on the utilization of such arrangements and its associated impacts. Data collection and analysis on flexible working arrangements should be improved, and the assumed benefits and unintended consequences of such arrangements should be measured to ensure that, inter alia, teleworking modalities work for both the organizations and personnel.

25. The design of policy concerning flexible working arrangements should be enhanced through precise terminology and generic definitions for such arrangements, which is necessary in order to clearly establish the scope of policies on such arrangements, to support policy design fit and to differentiate such arrangements from other forms of flexible work. The inclusion of clear-cut concepts, including that of commuting distance, and of additional policy elements reflecting the principles codified in the United Nations system model policy on flexible work will further enhance flexible working arrangements policy design and support the effective operational implementation of such arrangements.

26. The Unit, furthermore, recommends that harmonized criteria be developed for the maximum duration of teleworking outside the duty station and for the adjustment of entitlements and benefits, in case of its use beyond the maximum duration, with a view to achieving system-wide coherence. It recommends voluntary periodic reporting on the implementation of the United Nations system model policy on flexible work to maximize its benefits. The relationship of flexible working arrangements and new ways of working in the “new normal” should be clearly established, and the latter’s definition should be further explored, as a part of a broader transformation of the United Nations workplace and workforce. In total, the report includes 9 formal recommendations and 40 informal recommendations.

Review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women (JIU/REP/2023/7)

27. The review was requested by the Presidents of the Executive Boards of UNICEF, UN-Women and UNDP/UNFPA/UNOPS. The objectives of the review were: (a) to assess how the Boards execute their governance and oversight functions; (b) to identify risks, gaps and opportunities between current practices and relevant best practices; and (c) to recommend concrete actions to streamline and enhance existing processes and procedures. The five organizations represented in the three Executive Boards provided the funding for travel, staff supplementation and consultants for this review.

28. A benchmark framework was developed, consisting of six components against which relevant existing policies, procedures and practices of the boards were assessed. The components of the benchmark framework included: board roles and responsibilities, board structure, board secretariats, board meetings, boards and oversight, and boards and risk management. The Unit identified several gaps under each of the components. All recommendations in the report are addressed to the Executive Boards, and the Inspector has recommended that, by the end of 2024, each Executive Board should create an ad hoc committee to assess all formal and informal recommendations and prepare an action plan to address and implement the recommendations.

29. The Unit highlighted, among other things, the need for more clarity regarding the role and responsibilities of the Executive Boards and the Members of the Boards and recommended that the Boards develop clear terms of reference in line with the best practices as provided in the benchmark framework. The Executive Boards are also encouraged to consider creating appropriate committees of the Board and to strengthen the independence of the existing oversight committees. Key organizational documents, especially those related to oversight functions and to risk management, should be reviewed to reflect those changes. Finally, the Unit identified the need to harmonize, enhance and clarify the terms of reference of the secretariats across the three Boards.

Review of the use of non-staff personnel and related contractual modalities in the United Nations system (JIU/REP/2023/8)

30. The objectives of the review were to assess, from a system-wide perspective, the status of policies, regulations and rules, practices and processes, in the use of non-staff personnel in the participating organizations; assess the adequacy and effectiveness of those policies and practices; and identify the challenges, lessons learned and good practices in relation to the use of non-staff personnel.

31. The Inspectors found that, while many organizations have developed policies and contractual modalities to guide them in the use of non-staff personnel, the principle of an employment relationship is not fully observed as a primary criterion

for determining staff and non-staff contractual modalities, often resulting in the misuse of non-staff personnel. The rise in the use of non-staff personnel in some organizations has had significant ramifications for both the organizations and the non-staff personnel.

32. As a result of the uncertain nature of non-staff contracts, and less attractive compensation packages compared with staff contracts, sourcing and contracting quality non-staff personnel is a major challenge for many organizations. The short-term contracts and job insecurity have given rise to high turnover and lack of a stable and motivated workforce. Some of the challenges include lack of social security, lack of career progression and, in some cases, non-staff personnel being assigned to staff functions. Strict enforcement of relevant policies is therefore critical to guard against the misuse of the non-staff personnel modality.

33. The review resulted in seven formal recommendations, one addressed to the legislative and/or governing bodies and six to the executive heads of participating organizations. There are also 15 informal recommendations aimed at improving the overall use of non-staff personnel in the United Nations system organizations. The findings of the review would ensure proper use of non-staff personnel and guide ongoing and future workforce-related initiatives.

Quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations (JIU/REP/2023/9)

34. The Unit assessed all 26 health insurance plans for active and retired staff co-sponsored by the Unit's participating organizations, with the objective of identifying areas for improvement regarding their effectiveness, efficiency (including cost containment), service quality and financial sustainability. The Unit also examined opportunities for harmonization, coordination and cooperation and studied after-service health insurance liability disclosure and funding status, sources and strategies. The review includes 7 formal and 33 informal recommendations.

35. Although the right to social security is part of the staff compensation package, the scope of its consideration as a "common system" matter is limited, owing in part to a lack of policy coordination and common guidance. This has resulted in significant variations in eligibility, coverage, cost and the degree of solidarity and mutualization of risks. From overall staff feedback, the health insurance coverages for hospitalization, outpatient care and preventive care were rated highest in terms of meeting their needs, while long-term care, mental health care and optical care received the lowest rating. Staff, especially locally recruited staff in the field, are not always engaged in policymaking on health insurance.

36. The level of organizations' contribution towards health insurance premiums ranges between 50 and 75 per cent across plans. Regarding staff contributions, the Unit found that, within the same duty station, the cost of health insurance for staff in the same grade and level can vary considerably.

37. Most plan administrators do not have a clear plan of action on cost containment, and fraud cases may be underreported. After-service health insurance funding remains an unachieved goal, with only 31 per cent of liabilities funded. The United Nations Secretariat, ILO and WHO account for 61 per cent of unfunded liabilities, while 13 participating organizations have set aside no significant funding for after-service health insurance. Overall, unfunded liabilities amounted to \$14 billion.

Findings, conclusions and recommendations relevant to CEB/High-level Committee on Management from the review of mental health and well-being policies and practices in United Nations system organizations (JIU/ML/2023/1)

38. Ahead of the forty-sixth session of the High-level Committee on Management, the Joint Inspection Unit prepared a management letter addressed to the Secretary-General in his capacity as Chair of the United Nations System Chief Executives Board for Coordination. The management letter was intended to provide the High-level Committee on Management with the findings, conclusions and recommendations contained in the review on mental health and well-being policies and practices in United Nations system organizations (JIU/REP/2023/4) as it considered the next iteration of “A healthy workforce for a better world: United Nations System Mental Health and Well-being Strategy (2018–2023)”.

39. The letter includes conclusions and recommendations to inform the second iteration of the Strategy, which has the potential to support further progress in the United Nations system provided some adjustments are made in areas such as governance, accountability, reporting and funding. The letter points to several inter-agency workstreams that address staff mental health and well-being under the auspices of the High-level Committee on Management of the Chief Executives Board for Coordination and the risks of overlapping mandates and overly complex arrangements that may challenge system-wide coherence and coordination. The management letter was considered by the High-level Committee on Management at its forty-sixth session, and the new Strategy for 2024 and beyond was adopted to drive the mental health and well-being agenda.

B. Engagement with executive heads, oversight entities, and legislative organs and governing bodies

40. The Unit made a special effort to meet with executive heads and senior leaders to seek views on topics the Unit might undertake and to discuss risks and challenges of participating organizations, as well as to address the threat to the Unit’s independence resulting from the budget issues. In 2023, the Chair met with executive heads and senior leaders of 10 participating organizations, including several senior leaders from the United Nations Secretariat. As in the past, the Unit was well received and was given positive feedback about its work and impact. All entities expressed their commitment to continued collaboration with the Unit and to an improved focus on the implementation of its recommendations, where required.

41. In addition, the Unit held its first in-person meeting of focal points since 2019. Representatives from all but one participating organizations attended the two-day event. The meeting presented an excellent opportunity for new Inspectors to meet the Unit’s focal points from participating organizations, provide updates on the programme of work and give a briefing on the status of the Unit’s system for tracking the status of its recommendations and implementation of self-assessment recommendations.

42. Two tripartite meetings of the Board of Auditors, the Office of Internal Oversight Services and the Unit were held in 2023. The three oversight entities met to discuss their ongoing work, the emerging risks and challenges they face and their respective workplans. Despite the differences in their mandates, sharing experiences, learning and understanding the areas of focus has proved very useful, and awareness of each other’s workplans ensures that oversight entities do not simultaneously focus on the same areas. The Unit also convened a meeting with the Executive Director of the United Nations Sustainable Development Group System-Wide Evaluation Office to exchange information on the programme of workplans for the forthcoming year to ensure that there is no duplication or overlap in the reviews planned by the Unit. The

Unit and the Evaluation Office agreed to engage periodically, with the possibility that the latter could participate in the tripartite meetings of the Board of Auditors, the Office of Internal Oversight Services and the Unit, to share and compare respective workplans.

43. The Unit engaged with the Independent Audit Advisory Committee and with the Chairs of the United Nations system audit and oversight committees during their eighth annual meeting. The Unit also participated in the meeting of the Representatives of Internal Audit Services of the United Nations Organizations at their fifteenth meeting and in the United Nations Representatives of Investigative Services annual conference.

44. Following the Unit's concerted efforts, the process of and planning for the consideration of its reports by the respective legislative organs and governing bodies of participating organizations has improved. In 2023, the Unit presented reports to five governing bodies and was invited to observe two others. For 2024, the Unit has been invited to present to the Programme and Budget Committee of the WIPO governing body. In addition, the Unit was invited to present to a working group of the governing body of the International Organization for Migration as it considers adopting the statute of the Unit. The Unit will continue to monitor the presentation of reports to each legislative organ or governing body in accordance with its statute.

C. Investigations

45. The Unit focuses on alleged violations of regulations and rules and of other established procedures by executive heads, heads of internal oversight bodies, officials of the participating organizations other than staff members and, on an exceptional basis, by staff of organizations that do not have an in-house investigation capacity. In the course of 2023, the Unit received one complaint in that regard.

46. The Unit's investigative component, the Vice-Chair and the professional staff investigator, represented the Unit in person at the twenty-third Conference of International Investigators, held in London from 8 to 10 November 2023.

D. Self-assessment and midpoint assessment of 2020–2029 strategic framework

47. In 2022, the Unit completed a comprehensive self-assessment exercise with a view to making improvements to both strategic and operational areas of the Unit. Overall, the self-assessment found that the Unit's internal working procedures supported its mandate and strategy and that external stakeholders valued the Unit's products. The system-wide reviews and the resulting dissemination of information on good practices prevailing at the United Nations were especially valued by stakeholders. Stakeholders also perceived the Unit as an independent, credible and impartial body. The Unit's in-depth reports and reviews of relevant topics were what made it valued in the United Nations system.

48. The internal exercise covered topics such as the programme of work, management and administration reviews, data collection, governance, quality assurance, outreach and communication, and the implementation of and follow-up to the Unit's recommendations. The self-assessment resulted in 48 recommendations concerning, inter alia, the availability and use of resources, including the reporting thereon in the Unit's annual reports, the development of a more effective approach to human resources management, and the consideration of a resource mobilization

policy and strategy, as appropriate. It also resulted in suggestions for implementing recommendations by means of prioritization, working groups and action plans.

49. In 2023, the Unit undertook a process to assess and prioritize the recommendations from the self-assessment. In total, 10 recommendations were identified for immediate action by the Unit and an additional 14 recommendations were included by the working groups in their respective workplans for addressing high priority areas. To date, improvements have been made to internal quality assurance processes, annual reporting of the Unit, internal working procedures and the tracking of review timelines. The Unit is piloting new procedures for the consideration of draft recommendations by participating organizations, as well as quality assurance processes to improve the consideration of reports at the draft stage. The Unit will continue to address priority recommendations in 2024, and implementation will employ a change management process to ensure sustainable results. The Unit anticipates that it will have addressed all prioritized recommendations by the end of 2025.

50. While recommendations in the self-assessment were made to better align annual programmes of work with the thematic areas of focus contained in the strategic framework, the self-assessment did not result in a recommendation to make immediate changes to the strategic framework, as it was expected that the self-assessment's conclusions and recommendations would be used in the midpoint evaluation of the strategic framework. In the course of 2024, the Unit will undertake an assessment of its 2020–2029 strategic framework, as requested by the General Assembly.

E. Resources of the Unit

51. The Unit comprises 11 Inspectors, who are supported by 20 staff. In 2023, several Inspectors partnered to co-author reviews. This is a positive trend that, when appropriate for the subject under review, can provide more efficient and effective use of staff and non-post resources. With regard to the financial resources available in 2023, as a result of the reduction in its budget, the Unit had to redeploy its budget allocation within the non-post classes of expenditure to ensure that there were adequate resources for travel for reviews that were carried over from 2022. The lack of non-post resources was also one of the factors in the Unit's decision to limit the number of topics in its programme of work for 2023.

52. After finalizing the programme of work for 2023, the Unit received a request from the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women to conduct a review of oversight and governance of the Boards. To undertake the review with the resource constraints, the Boards agreed that the five organizations represented would provide supplementary funding totalling \$168,400 in the form of a grant. The resources were used by the review team to engage support staff and a consultant and for travel to observe board meetings and interview Board members and senior management in the respective organizations. A full report on the utilization of the funds spent (\$110,684) and balance to be returned (\$57,716)¹ will be prepared and submitted to the five organizations.

F. Web-based tracking system

53. In the report of the Unit on its activities for 2022 and programme of work for 2023 (A/77/34), the Unit provided an update on the state of the web-based tracking

¹ Provisional amounts as at 23 January 2024.

system application, including that the application was overdue for replacement. The Unit reported that it would seek extrabudgetary funds from Member State donors to replace the system.

54. The Unit's efforts to mobilize extrabudgetary funds from Member State donors were not successful. The system has in the interim become a very high risk for the Unit and for the Office of Information and Communications Technology of the Secretariat, which provides the maintenance and support for the system. The risks emanate from the stability of the system and the outdated technology, which exposes the organization to cybersecurity risks. A recent notification from the Office indicates that the Cybersecurity Section conducted an information security vulnerability scan of the ICT infrastructure and identified the Unit's web-based tracking system as a host with vulnerabilities. Remedial action is required to address the high risk and this may require the system to be shut down and taken offline.

55. The Office of Information and Communications Technology had applied its best efforts to provide support and maintenance for an application that it is not familiar with since it was developed over 12 years ago by an external vendor. In addition to the risks, the burden placed on the Office to support and maintain the application is neither sustainable for them nor an efficient use of resources.

56. In 2009, the General Assembly, in its resolution [63/272](#), requested the Unit to continue working towards implementation of a web-based follow-up system to monitor the status of recommendations and receive updates from individual organizations. In 2011, in its resolution [65/270](#), the Assembly expressed support for the development of the web-based tracking system and authorized the Secretary-General to enter into commitments for the development of the system and encouraged participating organizations to contribute in their cost-sharing arrangement.

57. Under the current circumstances regarding the risk of failure of the system and the risks that it poses to the organizations network and systems, the Unit believes that matter deserves urgent and priority attention. **In this regard, the Unit requests the General Assembly to follow the precedent set in its resolution [65/270](#), in which it encouraged participating organizations to contribute to the replacement of the system to track and report on the status of the Unit's recommendations, in their existing cost-sharing arrangements.**

58. In its most recent costing, the Office of Information and Communications Technology estimated the development cost at around \$140,000, with an annual cost of maintenance and support at \$25,000 per year, and a one-off cost of \$25,000 for the development of training and user guides for users in the Unit, participating organizations, Member State delegations and oversight committees. Using the current cost-sharing formula, this equates to one-off contributions for the development of the replacement system and training materials from the 28 participating organizations, as follows: 5 organizations contributing over \$20,000; 3 contributing over \$10,000; and the remaining 20 contributing less than \$5,000 (including 7 of the 20 contributing less than \$1,000).

Chapter II

Acceptance and implementation of the recommendations of the Joint Inspection Unit

Number of recommendations

59. Table 1 indicates the average number of recommendations by report, note and management letter.

Table 1
Number of Joint Inspection Unit reports, notes and management letters and recommendations, 2015–2023

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Total
Reports, notes and management letters										
System-wide and several organizations	5	11	9	6	7	7	6	1	8	60
Single organization	6	25	2	1	3	1	1	1	2	42
Total, reports, notes and management letters	11	36	11	7	10	8	7	2	10	102
Recommendations										
System-wide and several organizations	33	74	56	49	44	56	33	6	56	407
Single organization	16	26	20	3	14	4	4	8	16	111
Total, recommendations	49	100	76	52	58	60	37	14	72	518
Average number of recommendations by output	4.5	2.8	6.9	7.4	5.8	7.5	5.3	7	7.2	5.1

Source: Web-based tracking system, January 2024.

Acceptance and implementation rates of system-wide and single organization recommendations

60. In the analysis of the acceptance and implementation of the Unit's recommendations, it is important to consider that it takes an average of two years from the year of publication for recommendations to be fully processed by all 28 participating organizations and their respective legislative organs and governing bodies. For that reason, the reporting by the Unit includes data for reports issued between 2015 and 2022 (see tables 2 and 3; for the status of acceptance and implementation of the Unit's recommendations, see annex II).

Table 2
Rate of acceptance of the Joint Inspection Unit recommendations, 2015–2022
(Percentage)

	2015	2016	2017	2018	2019	2020	2021	2022	Average ^a
Accepted	82.4	82.9	74.8	79.8	80.8	76.5	64.4	28.4	76.5
Not accepted	5.6	3.9	5.9	4.0	4.0	4.5	4.2	0.0	4.4
Not relevant	9.3	9.0	10.3	5.1	9.3	8.3	5.5	1.1	8.0
Under consideration	1.2	1.0	1.6	4.1	2.7	4.1	11.4	11.9	3.6
Not available	1.4	3.3	7.5	7.0	3.2	6.7	14.5	58.5	7.5

Source: Web-based tracking system, January 2024.

^a The numbers in the right-hand column are not simple averages since the number of recommendations varies from year to year.

61. During the reporting period (2015–2022), an average of 76.5 per cent of the recommendations were accepted by the participating organizations.

62. It is a concern that only a few organizations provided their reasons for recording recommendations as “not relevant” or “not accepted”. The Unit will address this issue as part of its ongoing review of the acceptance and implementation of recommendations and draw the participating organizations’ attention to the need to provide detailed explanations for their classification of the recommendations.

63. In its previous annual report, the Unit addressed the gap in information from organizations relating to the consideration of the Unit’s reports by their legislative organs and governing bodies. The Unit has found that several organizations have subsequently started to complete the requested fields in the Unit’s web-based tracking system, but many others have yet to follow suit. On average, half of the 28 participating organizations provide information regarding the consideration of the Unit’s reports by their legislative organs and governing bodies.

64. The rate of acceptance of recommendations addressed to legislative organs and governing bodies is usually lower than for those addressed to the executive heads. The main reason is that it takes longer for legislative organs and governing bodies to consider the Unit’s reports and recommendations. In addition, the recommendations addressed to legislative organs and governing bodies often do not result in a clear decision regarding their acceptance.

65. The Unit’s participating organizations have recorded that they have implemented 79.4 per cent of the recommendations accepted by them. While it is reasonable for the implementation of recommendations issued in the past two to three years to continue to be in progress, it is a concern to the Unit that recommendations issued in earlier years remain unimplemented. This concern requires the attention of the participating organizations as well as the focus of independent oversight committees and of legislative organs and governing bodies. This is an area in which the legislative organs and governing bodies can further emphasize.

Table 3

Rate of implementation of the Joint Inspection Unit recommendations that have been accepted, 2015–2022

(Percentage)

	2015	2016	2017	2018	2019	2020	2021	2022	Average ^a
Implemented	90.7	88.3	87.1	75.4	75.3	77.6	57.8	20.0	79.4
In progress	6.5	10.5	10.4	19.1	17.0	16.3	35.1	50.0	15.8
Not started	0.5	0.9	1.6	3.1	4.3	3.4	5.1	14.0	2.7
Not available	2.3	0.3	0.9	2.4	3.5	2.6	2.0	16.0	2.1

Source: Web-based tracking system, January 2024.

^a The numbers in the right-hand column are not simple averages since the number of recommendations varies from year to year.

Acceptance and implementation of recommendations by intended impact

66. In its resolution [75/270](#), the General Assembly requested the Unit to include in the annex to its annual report yearly statistics on the status of acceptance and implementation by participating organizations, according to the intended impact categories as defined in the web-based tracking system. In compliance with the request, the Unit prepared statistics on the average rate of acceptance and rate of

implementation of accepted recommendations by intended impact category (see annex III).

67. The intended impact categories with the highest rates of acceptance are “management improvement through enhanced controls and compliance” (87.3 per cent), “management improvement through enhanced efficiency” (85.3 per cent) and “management improvement through the dissemination of good/best practices” (82 per cent).

68. The intended impact category with the lowest acceptance rate is “significant one time or recurrent financial savings” (18.5 per cent). All remaining impact categories have an acceptance rate higher than 68 per cent.

69. The Unit will continue its interaction with the participating organizations to ensure a comprehensive follow-up on its recommendations and the consideration of the Unit’s reports by their legislative organs and governing bodies. In that respect, the Unit also encourages legislative organs and governing bodies as well as oversight committees to challenge the management in their respective organizations to follow up similarly on the issue.

Chapter III

Outlook for 2024

70. The programme of work is always the central focus of the Unit's efforts. For 2024, the programme of work comprises five new projects: four system-wide reviews and one single organization review.

71. The reviews selected for 2024 are aligned with the Unit's strategic framework thematic areas, namely:

(a) Accountability and oversight functions and systems of organizations, as well as the functions for administration of justice and for ethics and integrity;

(b) Management and administration practices and methods of the United Nations system in the areas of human and financial resources, administration, results-based management, strategic planning and management, change management, risk management, security and safety, and the use of digital technologies;

(c) Internationally agreed goals and conventions addressing policies, strategies and programmes, as well as coordination and collaboration on the realization of internationally agreed development goals, such as the 2030 Agenda for Sustainable Development;

(d) Governance arrangements and mechanisms, as well as inter-agency coordination.

72. Corresponding to the thematic areas of focus, the programme of work for 2024 includes a review of the single-audit principle and the impact of additional oversight requirements by donors; budgeting in organizations of the United Nations system; policies and practices to prevent and respond to sexual exploitation and abuse; the implementation of the principle of mutual recognition within the United Nations system; as well as a review of management and administration of the United Nations Environment Programme.

73. The three reviews carried over from 2023, on the acceptance and implementation of Joint Inspection Unit recommendations by the United Nations system organizations, Health Services and management and administration at UN-Women, are expected to be completed within the year.

74. In addition to the programme of work activities, the Unit will deliver on its commitment to conduct a midpoint assessment of its strategic framework for the period 2020–2029, aiming to assess the progress, implementation and performance of the strategic framework, improve individual performance measures and recommend concrete actions to update and improve the strategic framework, where necessary. The assessment of the strategic framework comes at a time when the Unit has considered and agreed on the way forward regarding the implementation of numerous recommendations of the self-assessment exercise carried out in 2022. The year 2024 will see further implementation of self-assessment recommendations and of ways to harmonize the strategic framework with the implementation of self-assessment recommendations for more streamlined change management processes. The Unit anticipates that it will report on the results of the midpoint assessment of the strategic framework to the General Assembly at its seventy-ninth session.

75. Regarding operations, the Unit will continue to work on the efficiency of the review process and the quality of the reports, with consistent adherence to the Unit's norms and standards and its internal working procedures. Training and skills enhancement for staff and inspectors will continue to be a feature of this exercise. Also related to its operations, the Unit will count on the support of the General Assembly, legislative organs and its participating organizations to address the

replacement of the Unit's system to track and report on the status of its recommendations, which is currently a high risk for the Unit.

76. The Unit recognizes that the full value of its work is only realized when the recommendations in its reports are implemented. To that end, the Unit will continue to prioritize the engagement with the legislative organs and executive heads of its participating organizations to ensure that they give the required attention to the consideration of the Unit's reports and the implementation of the recommendations.

Chapter IV

Programme of work for 2024

77. In preparing its programme of work, the Unit considered proposals for reviews submitted by its participating organizations as well as oversight and coordination bodies of the United Nations system and the inspectors themselves. The final programme of work adopted by the Unit at its session in December 2023 includes four system-wide projects and one management and administration review (see annex VI). All but one of the system-wide reviews in the programme of work are based on the proposals received from participating organizations, and all topics are aligned with the Unit's strategic framework thematic areas of focus.

78. The workplan of the Unit for 2024 comprises a total of eight projects and contains three reviews carried over from 2023 and five new reviews adopted in the 2024 programme of work.

Summaries of projects in the programme of work for 2024

Review of budgeting in organizations of the United Nations system: some comparisons

79. On its own initiative, the Unit will update its report on budgeting in organizations of the United Nations system (JIU/REP/89/9). The review will be carried out within the thematic area of management and administration practices and methods of the strategic framework.

80. Similar to the previous study, the report will comprise two main areas: (a) an analysis of major techniques, methods and practices in organizations of the United Nations system; and (b) comparative tables on the procedures in place across organizations. The former may contain recommendations aimed, inter alia, at achieving harmonization and comparability in the budgets of the United Nations system, while the latter may be designed to serve as a textbook on budgeting.

81. In comparison with the report of 1989, the planned review will have an expanded coverage from regular budgets of the United Nations and its specialized agencies to budgets of all participating organizations of the Joint Inspection Unit.

Review of the single-audit principle and the impact of additional oversight requirements by donors

82. The single-audit principle aims to reduce the audit burden on entities that receive funds from multiple sources, such as public or private donors. The principle states that one audit, conducted by a qualified and independent auditor, should provide sufficient assurance on the financial statements and the use of funds for all the stakeholders involved. In that context, participating organizations' external auditors have the exclusive right to audit their financial statements, whereas internal audit and investigation functions are responsible for auditing and investigating their respective operations. The increasing demands and conditionalities to ensure the proper use of funds from donor agreements have challenged that principle, resulting in increased risks of duplication of efforts and costs, inconsistency with relevant policies and procedures of participating organizations, and audit fatigue.

83. The review falls within the thematic areas of accountability and oversight functions and inter-agency coordination of the Unit's strategic framework. It aims to map out and assess reporting, audit and oversight demands from donors and provide a framework to enhance system-wide consistency in negotiations with them. In doing so, the review will assess the implications of such requirements on the following:

(a) the single-audit principle; (b) the governance and oversight frameworks established by Member States (noting that the same Member States have established the oversight mechanisms of the participating organizations); (c) the independence of the organizations' internal and external audit and oversight functions, including for investigations; (d) data protection; (e) fragmentation of negotiating strategies; and (f) administrative efficiency and costs.

Review of the implementation of the principle of mutual recognition within the United Nations system

84. The General Assembly, in its resolution [71/243](#) of December 2016, called for entities within the United Nations development system to “operate according to the principle of mutual recognition of best practices in terms of policies and procedures, with the aim of facilitating active collaboration across agencies and reducing transaction costs for Governments and collaborating agencies”. In his report on repositioning the United Nations development system ([A/72/684-E/2018/7](#)) of December 2017, the Secretary-General requested all entities to accelerate their efforts to operate according to the principle of mutual recognition in implementing the 2030 Agenda. That principle was reaffirmed by the Assembly in its resolution [72/279](#) of May 2018, in the context of the quadrennial comprehensive policy review of operational activities for development of the United Nations system. A mutual recognition statement was launched in November 2018 and has since been signed by 23 entities of the United Nations system.

85. The review will include an assessment of the progress of the Unit's participating organizations in endorsing and implementing the principle of mutual recognition within the United Nations system. It will also contain an examination of how the principle of mutual recognition is currently applied, the risks and challenges, as well as good practices.

86. The review is aligned to the Unit's strategic framework in the areas of fostering inter-agency cooperation and coordination, harmonizing rules, policies and practices, and enhancing efficiency and effectiveness.

Review of policies and practices to prevent and respond to sexual exploitation and abuse in United Nations system organizations

87. The United Nations system and several participating organizations have revamped their policies and procedures with regard to the prevention of and response to sexual exploitation and abuse. The revisions included new investigation procedures and revised inter-agency commitments to protect vulnerable populations from sexual exploitation and abuse by United Nations personnel. The United Nations system has committed to adopting new measures and to strengthening existing ones to better prevent, detect, report and take action against personnel who commit sexual exploitation and abuse.

88. The review responds to the thematic area of accountability and oversight in the Unit's strategic framework. As a system-wide review, it will examine the policies and mechanisms in place to: (a) prevent sexual exploitation and abuse, including training and awareness activities; and (b) respond to allegations of sexual exploitation and abuse, including reporting channels, investigation of allegations, victim support mechanisms and protection against retaliation for those who report sexual exploitation and abuse.

89. Given the Unit's system-wide mandate, special emphasis will be placed on the role and actions of the inter-agency mechanisms and commitments in preventing and responding to allegations. This includes responses from allegations emanating from

field missions and the role of resident coordinators and other leaders at the mission level in preventing and responding to allegations.

90. The results of the review will inform how the revised policies and procedures are working in practice, lessons learned and good practices from within and outside the United Nations system, as well as the results of system-wide efforts to harmonize an approach.

Review of management and administration in the United Nations Environment Programme

91. UNEP was established in 1972 pursuant to General Assembly resolution [2997 \(XXVII\)](#). Its inception aimed to monitor the state of the environment and coordinate responses to the world's most significant environmental challenges. Over the past 51 years, UNEP has hosted the secretariats of over a dozen multilateral environmental agreements and conventions, playing a crucial role in advancing global environmental efforts.

92. UNEP, as part of the United Nations Secretariat, reports to the General Assembly. Since 2014, the governance of UNEP has been overseen by the United Nations Environment Assembly, consisting of representatives from all 193 Member States. UNEP has its own governing bodies based in Nairobi: the United Nations Environment Assembly, the world's highest-level decision-making body for the environment; and the Committee of Permanent Representatives. Those bodies set the direction and outline priorities for global environmental policies through resolutions.

93. As both a normative and operational organization of the United Nations, UNEP has an operational role as an implementing agency for various initiatives, including the Multilateral Fund for Implementation of the Montreal Protocol, the Global Environment Facility, the Green Climate Fund, the European Commission and numerous bilateral donors.

94. The review is the first-ever management and administration review of UNEP and may cover various areas, including governance, organizational structure and management, strategic planning, oversight and accountability, risk management, the financial and budgetary framework, human resources management, information technology management, inter-agency collaboration, and the response of UNEP to United Nations development system reforms and internal change processes.

95. By revisiting the initial mission of ensuring system-wide coordination for environmental integration and climate stability, the Unit will focus on areas for improving and enhancing its overall impact, and identify good practices of UNEP.

Annex I

Status of implementation of the workplan of the Joint Inspection Unit for 2023, as at 31 December 2023

<i>Project title</i>	<i>Symbol/completion date</i>
Review of management and administration in the United Nations Population Fund	JIU/REP/2023/1
Review of the internal pre-tribunal-stage appeal mechanisms available to staff of the United Nations system organizations	JIU/REP/2023/2
Review of accountability frameworks in the United Nations system organizations	JIU/REP/2023/3
Review of mental health and well-being policies and practices in United Nations system organizations	JIU/REP/2023/4
Review of management and administration in the Food and Agriculture Organization of the United Nations	JIU/REP/2023/5
Flexible working arrangements in United Nations system organizations	JIU/REP/2023/6
Review of governance and oversight of the Executive Boards of UNDP/UNFPA/UNOPS, UNICEF and UN-Women	JIU/REP/2023/7
Review of the use of non-staff personnel and related contractual modalities in the United Nations system	JIU/REP/2023/8
Quality, effectiveness, efficiency, and sustainability of health insurance schemes in the United Nations system organizations	JIU/REP/2023/9
Findings, conclusions and recommendations relevant to CEB/High-level Committee on Management from the review of mental health and well-being policies and practices in United Nations system organizations	JIU/ML/2023/1
Review of the acceptance and implementation of Joint Inspection Unit recommendations by the United Nations system organizations, the process of handling Joint Inspection Unit reports by the Joint Inspection Unit participating organizations and their consideration by their legislative organs and governing bodies	To be completed in 2024
Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women	To be completed in 2024
Review of the Health Services in the United Nations system ¹	To be completed in 2024

¹ Previously entitled "Review of the medical services in the United Nations system".

Annex II

Status of acceptance of Joint Inspection Unit recommendations and of the implementation of accepted recommendations by participating organizations, 2015–2022

(Percentage)

Organization	Acceptance					Implementation			
	Accepted	Not accepted	Not relevant	Under consideration	Not available	Implemented	In progress	Not started	Not available
FAO	65.4	2.3	10.4	2.7	19.2	71.8	14.7	4.1	9.4
IAEA	37.4	3.4	28.2	3.4	27.7	80.5	16.9	2.6	–
ICAO	83.7	10.0	2.1	–	4.2	78.0	22.0	–	–
ILO	70.7	16.8	5.9	3.5	3.1	85.6	13.3	1.1	–
IMO	88.8	2.3	7.0	1.9	–	53.7	44.2	2.1	–
ITC	93.9	–	4.6	–	1.5	89.4	10.6	–	–
ITU	87.9	1.2	2.0	4.1	4.9	35.0	44.2	17.1	3.7
United Nations	74.2	8.5	8.8	8.5	–	80.5	16.8	2.7	–
UN-Habitat	23.9	–	–	–	76.1	38.8	32.7	10.2	18.4
UN-Women	76.5	4.3	7.3	8.9	3.1	84.3	15.7	–	–
UNAIDS	87.1	0.4	0.4	6.5	5.7	70.8	15.3	0.5	13.4
UNCTAD	58.2	1.2	33.5	2.9	4.1	74.8	21.2	4.0	–
UNDP	70.3	5.1	14.1	7.8	2.7	100.0	–	–	–
UNEP	66.8	1.0	3.3	0.5	28.4	69.5	25.5	2.1	2.8
UNESCO	95.7	0.8	0.8	2.8	–	84.3	15.3	0.4	–
UNFPA	90.6	5.5	1.6	–	2.4	77.1	16.0	6.9	–
UNHCR	71.0	6.7	20.6	1.3	0.4	90.5	6.5	0.6	2.4
UNICEF	83.9	5.4	8.1	–	2.7	96.8	3.2	–	–
UNIDO	77.7	6.6	5.1	10.2	0.4	68.3	25.1	6.0	0.5
UNODC	56.6	9.1	29.8	1.5	3.0	80.4	18.8	0.9	–
UNOPS	84.6	4.7	6.7	0.4	3.6	96.3	–	–	3.7
UNRWA	74.5	–	–	–	25.5	74.1	11.4	–	14.6
UNWTO	69.0	1.0	8.9	20.7	0.5	34.3	40.7	23.6	1.4
UPU	74.5	13.2	9.9	1.9	0.5	85.4	14.6	–	–
WFP	97.7	1.9	0.4	–	–	99.2	0.8	–	–
WHO	84.2	1.9	6.4	7.5	–	88.0	11.6	0.5	–
WIPO	89.9	0.9	6.4	–	2.8	95.9	4.1	–	–
WMO	89.7	2.6	4.7	–	3.0	91.4	8.6	–	–
All organizations	76.5	4.4	8.1	3.6	7.5	79.4	15.8	2.7	2.1

Source: Web-based tracking system, 15 January 2024.

Annex III

Average rate of acceptance and rate of implementation of accepted Joint Inspection Unit recommendations by intended impact category, 2015–2022

(Percentage)

<i>Impact category</i>	<i>Acceptance</i>					<i>Implementation^a</i>			
	<i>Accepted</i>	<i>Not accepted</i>	<i>Not relevant</i>	<i>Under consideration</i>	<i>Not available</i>	<i>Implemented</i>	<i>In progress</i>	<i>Not started</i>	<i>Not available</i>
Management improvement through enhanced controls and compliance	87.3	1.5	2.2	2.4	6.6	76.7	20.1	2.3	1.0
Management improvement through enhanced efficiency	85.3	4.0	4.6	2.0	4.2	82.8	13.8	1.6	1.9
Management improvement through the dissemination of good/best practices	82.0	3.3	6.5	3.8	4.5	79.8	14.4	3.1	2.8
Management improvement through enhanced effectiveness	77.3	3.3	6.8	3.7	8.8	79.1	16.5	2.3	2.2
Other	75.0	9.3	4.6	2.8	8.3	82.7	14.8	–	2.5
Enhanced transparency and accountability	74.8	5.4	8.7	3.8	7.4	81.0	15.0	2.6	1.4
Strengthened coherence and harmonization	71.8	6.2	12.6	3.7	5.8	69.8	19.4	7.3	3.5
Enhanced coordination and cooperation among participating organizations	68.1	5.3	11.7	5.2	9.7	81.5	12.5	2.7	3.3
Significant one time or recurrent financial savings	18.5	3.7	70.4	–	7.4	80.0	20.0	–	–

Source: Web-based tracking system, 15 January 2024.

^a The implementation rate is shown as a percentage of the recommendations that have been accepted.

Annex IV

List of contributing organizations and their percentage share in the costs of the Joint Inspection Unit for 2023

<i>Organization</i>	<i>Percentage</i>
FAO	3.66
IAEA	1.58
ICAO	0.40
ILO	1.52
IMO	0.16
ITU	0.58
UNAIDS	0.45
UNDP	11.84
UNESCO	1.36
UNFPA	2.90
UNHCR	10.45
UNICEF	14.82
UNIDO	0.67
United Nations	15.28
UNOPS	2.69
UNRWA	2.66
UN-Women	1.04
UNWTO	0.06
UPU	0.23
WFP	18.14
WHO	8.40
WIPO	0.89
WMO	0.22

Source: CEB.

Note: The United Nations entry includes the United Nations Secretariat, UNITAR, UNU, ITC, ICSC, the International Court of Justice and the United Nations Joint Staff Pension Fund. It excludes tribunals, special political missions and peacekeeping operations.

Annex V

Composition of the Joint Inspection Unit

1. The composition of the Joint Inspection Unit in 2023 was as follows (each inspector's term of office expires on 31 December of the year indicated in parentheses):

Mohanad Ali Omran al-Musawi (Iraq) (2027)

Pavel Chernikov (Russian Federation) (2027)

Eileen A. Cronin (United States) (2026)

Carolina María Fernández Opazo (Mexico) (2026)

Gaeimelwe Goitsewang (Botswana) (2027)

Toshiya Hoshino (Japan) (2027)

Conrod Hunte (Antigua and Barbuda) (2027)

Jesús Miranda Hita (Spain) (2025)

Victor Moraru (Republic of Moldova) (2025)

Gönke Roscher (Germany) (2025)

Tesfa Alem Seyoum (Eritrea) (2025)

2. In accordance with article 18 of the statute of the Joint Inspection Unit, which provides that each year the Unit shall elect from among the inspectors a chair and a vice-chair, the Bureau of the Unit for 2024 is as follows:

Carolina María Fernández Opazo (Mexico), Chair

Jesús Miranda Hita (Spain), Vice-Chair

Annex VI

Programme of work of the Joint Inspection Unit for 2024

<i>Project No.</i>	<i>Title</i>	<i>Type</i>
A.473	Review of budgeting in organizations of the United Nations system: some comparisons	System-wide
A.474	Review of the single-audit principle and the impact of additional oversight requirements by donors	System-wide
A.475	Review of the implementation of the principle of mutual recognition within the United Nations system	System-wide
A.476	Review of policies and practices to prevent and respond to sexual exploitation and abuse in United Nations system organizations	System-wide
A.477	Review of management and administration in the United Nations Environment Programme	Single

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