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Report of the Joint Inspection Unit for 2024 and programme of work for 2025

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Report of the Joint Inspection Unit for 2024 and programme of work for 2025



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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
JIU	Joint Inspection Unit
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
UN Tourism	World Tourism Organization
UNU	United Nations University
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
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 2024, which contains an account of the Unit's activities for the period from 1 January to 31 December 2024 and a summary of its programme of work for 2025.

The Unit's workplan for 2024 comprised three reviews carried over from 2023 and six reviews in its programme of work for 2024. Furthermore, at the start of the second half of 2024, the Unit added a review of the ombudsman and mediation function in United Nations system organizations to its ongoing programme of work.

Regarding the Unit's outputs, six products were released in 2024: three reports on system-wide reviews, one report on the management and administration review of a single organization, and two notes.

The implementation of the recommendations from the self-assessment exercise conducted in 2022 was among the high priorities for the Unit in 2024. Action was taken on 26 recommendations, achieving a 54 per cent implementation rate. The remaining 22 recommendations are in progress. The Unit will aim to fully implement the remaining recommendations by the end of 2025.

In 2024, the Unit worked on preparing its report on the midpoint assessment of the 2020–2029 strategic framework, as requested by the General Assembly. This assessment is available on the JIU website and comprises a revised results framework and an appraisal of the Unit's achievements against performance indicators.

Looking ahead to 2025, the Unit included six system-wide reviews and one management and administration review of a single organization in its programme of work. The workplan for the year will comprise the 2025 programme of work reviews and the five reviews that were begun in 2024, which are scheduled to be completed in the third quarter of 2025. It is important to point out that all the reviews adhere to established time frames that are estimated on the basis of the scope and complexity of the subject under review. Typically, the average time to complete a report (i.e. prepare it for submission for official editing) is 12 months for single-organization reviews and 18 to 24 months for system-wide reviews, which cover 28 participating organizations.

In closing, I would like to acknowledge, on behalf of the JIU inspectors, the commitment and valuable contribution of the Unit's secretariat staff and the support and cooperation that we receive from the focal points in each of the participating organizations.

(Signed) Carolina **Fernández Opazo**
Chair
Geneva, 17 January 2025

Chapter I

Overview of activities in 2024

1. The Joint Inspection Unit produced six products in 2024: three reports on system-wide reviews, one report on management and administration reviews of a single organization, and two notes. The Unit began 2024 with nine reviews in its workplan, comprising three reviews carried over from 2023 and six reviews in its programme of work for 2024. The status of the implementation of the workplan for 2024 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.

2. In mid-2024, the Unit added a review of the ombudsman and mediation function in United Nations system organizations to its programme of work, which is part of the JIU cluster of reports addressing oversight, integrity and accountability. With the review, the Unit complements its cycle of updating or complementing past reviews of the United Nations system¹ that fall under the cluster. Building on the findings of the 2015 review of organizational ombudsman services, and complementing the 2023 review of internal pre-tribunal appeal mechanisms, the current review provides an examination of the current state of the function within the organizations and its evolving role in informal conflict resolution and in fostering a harmonious workplace environment. It provides an assessment of the adequacy of the organizational set-up of the function and its mandates and main areas of responsibility while providing an evaluation of the progress made in implementing recommendations from the previous report and new developments that have a bearing on the function. Based on its findings, and through the highlighting of good practices, the review will include recommendations to enhance the coherence, efficiency and effectiveness of the ombudsman and mediation function. The findings will be presented under a dedicated agenda item of the General Assembly at its eighty-first session.

3. In the sections that follow the summaries of the completed reports and notes in the present chapter, the Unit provides an overview of other significant activities that were undertaken in 2024, including the Unit's engagement with executive heads of participating organizations, oversight entities, and legislative organs and governing bodies. The present chapter also includes the Unit's midpoint assessment of its strategic framework and the progress made on the implementation of its self-assessment recommendations, and a brief update on the Unit's resources and action taken to replace the tracking system for recommendations issued to participating organizations.

¹ Reviews of oversight lacunae ([JIU/REP/2006/2](#)), the audit function ([JIU/REP/2010/5](#) and [JIU/REP/2016/8](#)), the audit and oversight committees ([JIU/REP/2019/6](#)), the investigation function ([JIU/REP/2011/7](#) and [JIU/REP/2020/1](#)), mechanisms and policies addressing conflict of interest ([JIU/REP/2017/9](#)), whistle-blower policies and practices ([JIU/REP/2018/4](#)), the ethics function ([JIU/REP/2010/3](#) and [JIU/REP/2021/5](#)), accountability frameworks ([JIU/REP/2011/5](#) and [JIU/REP/2023/3](#)) and the internal pre-tribunal-stage appeal mechanisms available to staff ([JIU/REP/2023/2](#)).

A. Reports and notes issued in 2024

Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women) (JIU/REP/2024/1)

4. The review of the management and administration of UN-Women was originally included in the Unit's programme of work for 2023, at the request of UN-Women management, as the first such review since the inception of the organization, in 2011. The review provided an independent assessment of organizational arrangements and processes, regulatory frameworks and related practices of the management and administration of UN-Women, with a view to enhancing the effectiveness and efficiency of the Entity to support the fulfilment of its mandate and mission, including its normative, operational and coordination mandates.

5. The review comprised nine formal recommendations, four addressed to the Executive Board of UN-Women and five to the Executive Director. They were complemented by 53 informal recommendations, which were additional suggestions for reinforcing the management framework and related practices of UN-Women.

6. The report [JIU/REP/2024/1](#) was considered by the Executive Board of UN-Women at its second resumed session, in September 2024.

Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations (JIU/REP/2024/2)

7. The review was a follow-up to the review undertaken in 2015 on the acceptance and implementation of JIU recommendations by its participating organizations ([JIU/REP/2017/5](#)). It also included a mapping of the current situation regarding the consideration of JIU reports and the decision-making process relating to acceptance and implementation of its recommendations by JIU participating organizations and their legislative organs and governing bodies.

8. The progress made since 2015 was assessed; most organizations now consider JIU reports and submit a report on JIU reports and recommendations from the previous year to their legislative organs and governing bodies. The majority of legislative organs and governing bodies have a standing agenda item for JIU reports. The overall rate of acceptance of JIU recommendations increased from 65 per cent in 2015 to 74 per cent in 2023, while only 5 per cent of long-outstanding recommendations (i.e. unimplemented for 10 years or more) apply mostly to one participating organization. In addition, the handling of JIU recommendations has been improved, aimed at enhancing coordination and cooperation among United Nations organizations by CEB through its follow-up actions.

9. However, shortcomings and deficiencies have been found with regard to the effectiveness of the follow-up process. There is not sufficient time allocated for the consideration of oversight matters in general and of JIU reports in particular, and there is a need for the decision-making of legislative organs and governing bodies on the follow-up to JIU reports go beyond taking note. Half the participating organizations do not include in their reporting a reference to the status of previous years' JIU recommendations. In this respect, the current fragmented and bundled submission of JIU reports by the Secretary-General to the General Assembly impedes a proper assessment of their implementation progress. The role of the independent audit and oversight committees has expanded, but there is room for improvement. Lastly, there is a need for increased participation by JIU in the sessions of legislative organs and governing bodies to improve substantive discussions. On the basis of the findings, the inspector made 6 formal recommendations that are complemented by 21 informal recommendations.

Budgeting in organizations of the United Nations system (JIU/REP/2024/3)

10. On its own initiative, the Unit updated its report on budgeting in organizations of the United Nations system (JIU/REP/89/9 (Vol. I) and JIU/REP/89/9 (Vol. II)).

11. Similar to the previous study, the updated review comprises two main areas: (a) an analysis of major techniques, methods and practices in the participating organizations (part I); and (b) comparative tables indicating the procedures in place across organizations (part II). Part II is designed to serve as a reference document for delegates and other stakeholders, while part I contains recommendations aimed at, inter alia, improving the presentation of the budgets of the United Nations system.

12. The review encompasses not only the 13 regular budgets of the United Nations and its specialized agencies that were included in the 1989 report but all 28 stand-alone budgets of organizations currently participating in JIU. It offers insights into how the budgeting policies and practices evolved as a result of such changes as the introduction of results-based budgeting, the growth of voluntary contributions or extrabudgetary resources, the transition to International Public Sector Accounting Standards and the development of enterprise resource planning systems.

13. The review contains four formal and five informal recommendations. Some of the actions recommended are aimed at updating, for use in budgeting, such reference documents as the glossary of financial and budgetary terms and the standard classification of objects of expenditure, as well as at ensuring that, during consideration of the budget, information pertinent to a meaningful decision-making process is provided.

Review of the implementation of the principle of mutual recognition within the United Nations system (JIU/REP/2024/4)

14. The objectives of the review were to assess, from a system-wide perspective, the status of and progress on the implementation of the principle of mutual recognition and the adequacy and effectiveness of policies and practices, as well as to identify challenges, lessons learned and good practices relating to the implementation of the principle within United Nations system organizations. The scope of the review was limited to the 21 JIU participating organizations that are signatories to the mutual recognition statement² and was focused on six functional areas: finance, human resources, procurement, logistics, ICT, and administration and facility services. The review also included common business operations.

15. The extent of implementation of mutual recognition varies across organizations and functional areas. The inspectors found that, while the benefits, context and operational parameters of mutual recognition have been recognized widely, there are several implementation challenges, including a lack of comprehensive system-wide operational guidelines and enforcement mechanisms and incompatible organizational regulatory frameworks. In addition, there is lack of effective coordination among the High-level Committee on Management networks charged with the implementation of mutual recognition.

16. In order to address the above-mentioned implementation challenges, the review included 5 formal and 19 informal recommendations aimed at enhancing the implementation of mutual recognition.

² FAO, ICAO, ILO, ITC, ITU, UNAIDS, UNDP, UNEP, UNESCO, UNFPA, UN-Habitat, UNHCR, UNICEF, UNIDO, UNOPS, UNRWA, the United Nations Secretariat, UN-Women, WFP, WHO and WMO.

Notes to the United Nations High Commissioner for Refugees (JIU/NOTE/2024/1) and to the International Telecommunication Union (JIU/NOTE/2024/2) from the review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations (JIU/REP/2023/9)

17. Following the review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations, published in 2023, JIU issued two notes, one to UNHCR and the other to ITU, on a finding that is specific to each organization.

18. With regard to UNHCR, its medical insurance plan is the only one for which the majority of health insurance claim reviews and approvals are handled locally, at the country and regional office levels. A human resources staff member at these offices is typically designated to handle the claims. This poses a serious concern in terms of data protection and the risk of the medical and health-related data of staff being potentially misused. JIU issued one formal recommendation in that regard: that the High Commissioner for Refugees ensure a clear segregation of duties between human resources and health insurance claim and reimbursement functions to ensure the highest level of protection of the medical and health-related data of staff.

19. With regard to ITU, it was found during the review that it was the only organization in the United Nations system that did not recognize dependent spouses of staff members in same-sex marriages or unions, even if the marriages or unions were legally recognized. As a result, those dependent spouses were not eligible to enrol in the ITU selected health insurance scheme on a subsidized basis. JIU issued a formal recommendation to the Secretary-General of ITU to take the appropriate action to promote the revision of the ITU Staff Regulations and Rules to enable staff members' dependent spouses in all legally recognized marriages or unions to enrol in the health insurance scheme with a subsidy from ITU.

20. The letter from JIU transmitting the above-mentioned note to the Secretary-General of ITU included expressions of dissent from two JIU inspectors regarding the note.

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

21. Regular meetings with executive heads has proved valuable to the Unit in drawing attention to its reports and recommendations and in encouraging participating organizations to cooperate more effectively and efficiently with the Unit. In 2024, the Chair met with executive heads and senior managers of 12 participating organizations, including several senior managers in the United Nations Secretariat. The Unit received generally positive feedback on its work, and executive heads and senior managers committed their organizations to continued cooperation with and support for the Unit. Their commitments extended to improving the rate of implementation of JIU recommendations.

22. The Unit's engagement with oversight bodies continued in 2024, with one tripartite meeting of the Board of Auditors, the Office of Internal Oversight Services and JIU held that year. The tripartite meetings provided the three oversight entities with an opportunity to discuss ongoing work, emerging risks and the challenges faced in conducting oversight reviews. A significant part of the agenda was reserved for discussion of the topics to be covered in future workplans. Notwithstanding the differences in mandates and scope of responsibility, the awareness of one another's workplans has proven to be very useful in ensuring that oversight entities do not simultaneously focus on the same areas in the organizations under review. The

responsibility for chairing and arranging the tripartite meeting rotates among the three entities, and it will fall to JIU to chair the meetings in 2025.

23. The Unit also continued its annual engagement with the Independent Audit Advisory Committee. Meeting with the chairs of the United Nations system audit and oversight committees has become a standing arrangement for JIU, with participation in the ninth meeting of representatives of the United Nations system oversight advisory committees, held in Bern in December 2024, in the framework of the sixty-eighth session of the Committee. The Unit expressed its condolences on the tragic passing of the Chair of the Committee, Imran Vanker. The session with the chairs of the audit and oversight committees of United Nations system organizations provided the Unit with the opportunity to emphasize the role that independent audit and oversight committees play in providing expert advice to the legislative organs and governing bodies on matters relating to oversight and risk. That includes holding management accountable for the timely implementation of oversight recommendations, including those of JIU. The line of questioning from some members of the audit and oversight committees of participating organizations and the ensuing discussions indicated the need for further clarification to the group of the Unit's role and position as an independent, external, system-wide oversight body and a subsidiary body of the General Assembly and of many of the legislative organs and/or governing bodies of its participating organizations.

24. The Unit also participated in the sixteenth meeting of the Representatives of Internal Audit Services of the United Nations Organizations and in the annual conference of the United Nations Representatives of Investigative Services.

25. The consideration of the Unit's reports by the respective legislative organs and governing bodies of participating organizations has improved over the years. In 2024, the Unit presented reports to 11 legislative organs/governing bodies.

C. Investigations

26. The Unit did not receive any complaints of alleged misconduct in 2024.

27. The Unit's investigative component, comprising the Vice-Chair and a professional staff member, attended parts of the sessions of the annual meeting of the United Nations Representatives of Investigation Services remotely on 12 November 2024, as well as the twenty-fourth Conference of International Investigators, held in Manila from 13 to 15 November 2024.

D. Strategic framework 2020–2029: midpoint assessment

28. In response to General Assembly resolutions [75/270](#) and [76/261](#), in 2024, the Unit conducted the midpoint assessment of its strategic framework 2020–2029. The assessment was envisaged as an opportunity to provide the status of the progress made against the strategic framework performance criteria and indicators at the 5-year mark of its 10-year time frame.

29. The assessment was predicated on a performance indicator matrix that was developed for this purpose. To this end, and to gauge the progress made, the Unit defined the quantifiable outputs, performed a thorough desk review of internal and external data sources, and made a case for the graduation of some intended results and related performance criteria that were considered outdated or beyond the Unit's control or that were operational and, as such, had been subsumed into the implementation of the self-assessment recommendations.

30. At the end of the exercise, the Unit revised and expanded the existing strategic framework by redefining 5 indicators and introducing 14 new ones, as well as updating targets, the frequency of measurement and metrics. The exercise was beneficial in establishing a baseline for measuring progress for the remaining part of the strategic framework implementation. The revised strategic framework and its midpoint assessment are available on the JIU website.³

E. Self-assessment

31. In 2024, inspectors decided to address 26 recommendations resulting from the self-assessment exercise carried out in 2022. A total of 16 recommendations had been in progress at the end of 2023, and 10 recommendations were expected to be implemented in 2024. The Bureau was tasked with implementing 19 recommendations and the secretariat with 5 recommendations. Two working groups were established to guide the implementation of the 2 remaining recommendations.

32. At the end of 2024, and adding to the work carried out in 2023, 25 recommendations had been fully implemented (52 per cent), 1 recommendation was not accepted (2 per cent), 10 recommendations were in progress (21 per cent) and 12 recommendations will be considered by the Unit in 2025 (25 per cent). For the status of implementation of the self-assessment recommendations as at 31 December 2024, see the JIU website.⁴

33. The implementation of the recommendations has resulted in:

- (a) Amendments to 33 paragraphs of the internal working procedures;
- (b) Reporting, in the annual report of the Unit, on budget issues and resources available to the Unit;
- (c) The introduction of a procedure to track milestones and record the status of reviews in progress;
- (d) The implementation of a form on which participating organizations, when commenting on a draft report, can provide feedback on the formulation of recommendations and their ability to be implemented;
- (e) The implementation of a comprehensive quality assurance checklist for use by review teams when finalizing a draft report;
- (f) Improved procedures (including systematic consideration of risk factors and input from participating organizations and inspectors) in the process for the selection of topics for the Unit's programme of work.

F. Resources of the Unit

34. The Unit comprises 11 inspectors, who are supported by 21 staff members in the Unit's secretariat. In 2024, the secretariat filled a new P-3 post, which was authorized by the General Assembly. This additional capacity will enhance the ability of staff to support inspectors in their reviews in the future. Two challenges remain, however: (a) the lack of availability of research assistants, who are assigned to work on an average of two reviews at the same time; and (b) often, the start of a review does not coincide with the availability of the staff with the appropriate capacity/skills, who may be engaged in other ongoing reviews.

³ <https://www.unjiu.org/content/strategic-framework>.

⁴ <https://www.unjiu.org/content/self-assessment-2022>.

35. With regard to non-post resources provided in the budget for 2024, the Unit found the provision to be adequate for the implementation of the workplan for the year. In particular, reviews in the programme of work for 2024 did not require the level of expert consultants that may be required for the programme of work for 2025. Similarly, some subjects under review in the programme of work for 2024 did not require on-site data collection, which lowered the utilization of travel resources. This scenario could, however, be different in 2025, depending on the review subjects in the programme of work.

G. Web-based tracking system

36. The Unit's system for monitoring, tracking and reporting on the status of the acceptance and implementation of its recommendations has been highlighted as a high priority for replacement in successive annual reports of the Unit. As mentioned, the replacement of the system is a high priority due to the obsolescence of its technology, the difficulty of supporting and maintaining it, and its vulnerability in terms of ICT security, which poses a threat to the United Nations Secretariat network (on which the system is hosted).

37. A provision for the replacement of the web-based tracking system is made in the proposed programme budget for 2025, comprising a non-recurrent development cost of \$140,000. Once developed and fully implemented, a recurring cost of \$25,000 will apply to the support and maintenance services provided by the Office of Information and Communications Technology in the United Nations Secretariat. The new system will mitigate the existing risks and will provide enhancements to the system's functionality that will be enabled by the updated technology platform.

Chapter II

Acceptance and implementation of the recommendations of the Joint Inspection Unit

Number of recommendations

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

Table 1

Number of Joint Inspection Unit reports, notes, management letters and recommendations, 2016–2024

	2016	2017	2018	2019	2020	2021	2022	2023	2024	Total
Reports, notes and management letters										
System-wide and several organizations	11	9	6	7	7	6	1	8	3	58
Single organization	25	2	1	3	1	1	1	2	3	39
Total, reports, notes and management letters	36	11	7	10	8	7	2	10	6	97
Recommendations										
System-wide and several organizations	74	56	49	44	56	33	6	56	11	385
Single organization	26	20	3	14	4	4	8	16	16	111
Total, recommendations	100	76	52	58	60	37	14	72	27	496
Average number of recommendations by output	2.8	6.9	7.4	5.8	7.5	5.3	7	7.2	4.5	5.11

Source: Web-based tracking system, January 2025.

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

39. 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 from reports issued between 2016 and 2023 (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, 2016–2023

(Percentage)

	2016	2017	2018	2019	2020	2021	2022	2023	Average ^a
Accepted	83.8	75.7	82.2	81.9	77.3	71.1	64.2	44.4	74.0
Not accepted	3.9	6.2	4.3	4.2	4.7	4.7	—	3.0	4.3
Not relevant	9.4	11.3	6.9	10.0	9.0	7.3	2.3	2.8	8.1
Under consideration	0.8	1.0	2.1	2.1	2.9	4.7	2.8	11.9	3.4
Not available	2.2	5.8	4.5	1.8	6.1	12.2	30.7	38.0	10.2

Source: Web-based tracking system, January 2025.

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

40. During the reporting period (2016–2023), an average of 74 per cent of the recommendations were accepted by the participating organizations.

41. It is of concern that only a few organizations have provided their reasons for recording recommendations as “not relevant” or “not accepted”. The Unit addressed this issue in its review of the acceptance and implementation of recommendations,⁵ requesting participating organizations to provide detailed explanations when recording recommendations as “not relevant” or “not accepted”.

42. The Unit has focused on information from organizations relating to the consideration of its reports by the respective legislative organs and governing bodies and the outcome of those deliberations. As a result, several organizations have begun to complete the requested fields in the Unit’s web-based tracking system, but many others have yet to comply. On average, only half the 28 participating organizations have provided information on the consideration of the Unit’s reports by their legislative organs and governing bodies.

43. The rate of acceptance of recommendations addressed to legislative organs and governing bodies is usually lower than for those addressed to the executive heads mainly because 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.

44. The Unit’s participating organizations have recorded that they have implemented 80.1 per cent of the recommendations that they have accepted. While it is not unreasonable for the implementation of recommendations issued in the past two to three years to continue to be in progress, the Unit is concerned that recommendations issued in previous years remain unimplemented. This concern requires the attention of the participating organizations, the independent oversight committees, and the legislative organs and governing bodies. The legislative organs and governing bodies can play a role in this regard by requesting action from the management of the organizations.

Table 3

Rate of implementation of the Joint Inspection Unit recommendations that have been accepted, 2016–2023

(Percentage)

	2016	2017	2018	2019	2020	2021	2022	2023	Average ^a
Implemented	89.9	90.8	81.0	83.7	84.3	73.2	38.1	39.4	80.1
In progress	9.2	7.3	14.3	12.6	10.7	23.8	43.4	48.8	15.7
Not started	0.8	1.3	2.7	2.4	2.9	2.3	14.2	11.1	3.0
Not available	0.1	0.6	2.0	1.3	2.1	0.7	4.4	0.7	1.2

Source: Web-based tracking system, January 2025.

^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

45. 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

⁵ [JIU/REP/2024/2](#).

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).

46. The intended impact categories with the highest rates of acceptance of recommendations made in the period 2016–2023 are “management improvement through enhanced efficiency” (83.8 per cent), “management improvement through the dissemination of good/best practices” (82.3 per cent) and “management improvement through enhanced controls and compliance” (81.8 per cent).

47. The intended impact category with the lowest acceptance rate is “significant one time or recurrent financial savings”. It is noteworthy that only three recommendations were made in this category in the period 2016–2023.

48. The Unit will continue its interaction with the participating organizations to ensure comprehensive follow-up to its recommendations and the consideration of the Unit’s reports by their legislative organs and governing bodies. In that respect, the Unit 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 2025

49. The programme of work is prepared in accordance with article 9, paragraph 1, of the statute of the Joint Inspection Unit and is the main element of the Unit's activities. The programme of work for 2025 will comprise seven new reviews: six system-wide reviews and a single organization review.

50. The review topics selected for 2025 are aligned with the Unit's strategic framework thematic areas of focus⁶ and include reviews of: (a) policies and practices for determining the rates of programme support costs in organizations of the United Nations system; (b) the strategic planning function in United Nations system organizations; (c) recruitment policies and practices in United Nations system organizations; (d) travel arrangements in United Nations system organizations; (e) data governance frameworks in United Nations system organizations; (f) the decentralized evaluation function in United Nations system organizations; and (g) management and administration of UNESCO.

51. The workplan for 2025 comprises the reviews selected for the above-mentioned programme of work, as well as reviews of the following items, carried over from previous years: (a) the Health Services in the United Nations system; (b) donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single-audit principle; (c) policies and practices to prevent and respond to sexual exploitation and abuse in United Nations system organizations; (d) the ombudsman and mediation function in United Nations system organizations; and (e) management and administration in the United Nations Environment Programme. All the reviews that have been carried over from previous years are expected to be completed in 2025.

52. Typically, in one year, in addition to the programme of work, the Unit undertakes several other activities, all of which are aimed at improving the way that the Unit works and, ultimately, the quality of its outputs and its impact. In 2025, the Unit will follow the same approach with the continuation of the implementation of accepted recommendations stemming from the self-assessment exercise carried out in 2022. The work done thus far has resulted in numerous changes to the norms and standards and the internal working procedures of the Unit. The results are evident in improvements in the process of determining the programme of work, the quality of reports, and the acceptance of recommendations and their ability to be implemented, to name a few.

53. JIU outreach activities will be accelerated in 2025, particularly in the run-up to the Unit's sixtieth anniversary and the fiftieth anniversary of the adoption of its statute, in 2026. The visibility of the Unit's work has improved significantly due to its participation in sessions of the governing bodies/legislative organs of its participating organizations to present to and engage with Members on the substance of JIU reports and recommendations. The focus on outreach activities in 2025 will include improving communications products with a view to making the work of the Unit more accessible to a wider audience.

54. The JIU focal points in the participating organizations are crucial partners of the Unit in facilitating and coordinating the reviews within each organization. The Unit

⁶ Accountability and oversight functions and systems of organizations, management and administration practices and methods of the United Nations system, internationally agreed goals and conventions, and governance arrangements and mechanisms.

is considering options for a more effective approach to the biennial meetings of focal points, which is envisaged to be implemented in 2025.

55. Regarding the Unit's operations, 2025 will see the replacement of its outdated web-based tracking system, which will improve tracking and reporting on the status of the Unit's recommendations.

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

Chapter IV

Programme of work for 2025

57. 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 2024 includes six 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.

58. The Unit's workplan for 2025 comprises a total of 12 projects and contains five reviews carried over from 2024 and seven new reviews adopted in the programme of work for 2025.

Summaries of projects in the programme of work for 2025

Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system

59. On its own initiative, and in follow-up to the report on budgeting in organizations of the United Nations system (JIU/REP/2024/3), the Unit will carry out a mapping exercise on the rates of programme support costs or indirect support costs, charged by relevant organizations. This will include both nominal and real rates, taking into account discounts specific to different donors, beneficiaries and functions or types of activities. The review of relevant policies and practices is aimed at providing a better understanding of the factors that influence rate levels and illustrating the differences among the approaches of participating organizations.

60. The review is intended to incorporate a comparison of income and expenditure relating to programme support costs, which may make it possible to assess how full the cost recovery is and to identify areas or examples of cross-subsidization between different functions and/or sources of funding.

61. A comparison of the actual income and expenditure relating to programme support costs with the budgeted income and expenditure will also be carried out to examine how realistic the budgeting was and identify the instances of under-budgeting or over-budgeting.

62. The learning exercise and resulting knowledge-sharing may lead to the identification of good practices and the development of more general recommendations.

Review of the strategic planning function in United Nations system organizations

63. Strategic planning is a core function of international organizations, as it provides them with direction and purpose, as well as guidance to operationalize strategic institutional objectives towards internationally agreed goals and conventions.

64. The system-wide review will include an examination of the strategic planning function in United Nations system organizations, taking into consideration the differences in, among other elements, their respective mandates, missions and objectives, budget and funding arrangements. It will also provide an analysis of the best strategic planning practices, risks and shortcomings.

65. The review will provide an assessment of the overall strategic planning approaches in United Nations system organizations and will be aimed at identifying opportunities for improvement and for increasing policy coherence within and across organizations of the United Nations system.

66. This review will present an opportunity to provide insights and recommendations to strengthen and improve the strategic planning function in United Nations system organizations on the basis of benchmarks and good practices, where relevant.

Review of recruitment policies and practices in United Nations system organizations

67. The review will be aimed at providing a comprehensive overview, a comparative analysis and contemporary recommendations to further improve the recruitment policies and practices in the JIU participating organizations as they pursue the principles of fairness, equity and transparency during their recruitment processes, while securing the highest standards of efficiency, competency and integrity. A critical update of the 2012 JIU report entitled “Staff recruitment in United Nations system organizations: a comparative analysis and benchmarking framework – overview” and an examination of subsequent policy developments and implementation by participating organizations will be included.

68. Against the backdrop of growing attention to the need for transformative change in the human resource strategies of the United Nations system, many initiatives are under way to enable its organizations to recruit diverse personnel who can fulfil their responsibilities in more agile and effective ways while exploring more collaborative and harmonized approaches across the system, as appropriate. The review process itself is intended to be a forum for exchanging the most forward-looking policy ideas and practical information among relevant actors to benefit the participating organizations as they upgrade their recruitment policies and practices.

Review of management and administration in the United Nations Educational, Scientific and Cultural Organization

69. This review is in follow-up to the Unit’s second review of management and administration in UNESCO ([JIU/REP/2011/8](#)), issued in 2011. The first review ([JIU/REP/2000/4](#)) was issued by the Unit in 2000. Given the passage of time since the previous review, JIU found it timely to include a follow-up study in its programme of work for 2025.

70. The main objective of the review is to assess and identify areas for improvement in the management and administration of the Organization. It will include an examination of various areas, including governance and leadership, organizational structure, financial and budgetary management, administrative and human resources, strategic planning, information technology management, inter-agency collaboration and oversight mechanisms. The review will contain recommendations for reform initiatives aimed at enhancing the operational efficiency and effectiveness of UNESCO.

Travel arrangements in United Nations system organizations

71. Travel is one of the largest components of the budgets of United Nations system organizations. In addition to its effect on costs, travel has a significant impact on the environment.

72. In response to suggestions from organizations participating in the Joint Inspection Unit, and building on previous reviews conducted by the Unit of this area ([JIU/REP/2010/2](#) and [JIU/REP/2017/3](#)), the review will provide an overview and

assessment of how travel policies and practices in United Nations system organizations can be improved while maintaining cost-effectiveness, cost-efficiency, environmental sustainability and staff well-being.

73. The objective of the review is to provide recommendations to executive heads, governing bodies and legislative organs of United Nations system organizations in order to enhance the effectiveness of travel arrangements (policies and practices), improve the management of travel and foster United Nations system-wide harmonization.

Review of data governance frameworks in United Nations system organizations

74. A data framework is a structured approach to managing and utilizing data within an organization. It encompasses policies, procedures and standards that cover the entire data life cycle, including data collection, storage, processing and analysis. Data frameworks are aimed at minimizing data-related costs and risks, and play a critical role in enabling and supporting digital transformation. Their primary purpose is to ensure data protection, quality and integrity while promoting information-sharing and coordination to support decision-making and operational effectiveness and efficiency.

75. The review will be focused on data governance, assessing arrangements according to a set of criteria from internationally recognized best practices or models, with special attention to the ability of United Nations system organizations to protect privacy and manage data effectively. In addition, the review will provide information and guidance to enable a continuous improvement process towards better alignment with data governance standards, including those required to gain access to voluntary funding.

76. The ultimate objective of the review is to offer actionable recommendations to executive heads, governing bodies and legislative organs of United Nations system organizations in order to enhance the alignment of data governance frameworks with best practices, promote greater data management, quality, protection and security, and foster the harmonization of data governance frameworks across United Nations entities.

Review of the decentralized evaluation function in United Nations system organizations

77. While “decentralized evaluation” does not have a universally agreed upon definition within United Nations system organizations, it is a common term and is well understood by the main stakeholders of this review as an evaluation that is conducted, commissioned and/or funded by entities other than a central evaluation office, typically organizational entities that are responsible for a programme, project or initiative being evaluated. Across the system, this type of evaluation outnumbers centralized evaluations, is limited in scope and can be managed using local resources. Given the nature and topical coverage of decentralized evaluations, evidence generated by them can be directly relevant to national and regional contexts. At the national level, it can inform both the programmatic and strategic directions of individual United Nations agencies, United Nations country teams and national policymaking.

78. Decentralized evaluations are typically planned, initiated, commissioned and usually financed by organizational units other than central evaluation offices, including programme offices, country and regional offices. In some cases, national counterparts co-own the evaluation process, and United Nations staff serve to manage it, while the role of central evaluation offices varies and may be minimal.

79. The review responds to a long-standing request by several participating organizations and is aligned with the thematic area of accountability and oversight, as described in the Unit's strategic framework. As a system-wide review, it will provide an examination of the functions, processes and policies guiding decentralized evaluations, the capacity and resources to perform them, their utility in enhancing programmatic efficiencies, their linkages to relevant frameworks and the inter-agency mechanisms that support the function. The review will also be focused on the good practices and lessons learned relating to quality assurance processes and tools in commissioning, managing and issuing decentralized evaluations.

Annex I

Status of implementation of the workplan of the Joint Inspection Unit for 2024 as at 31 December 2024

<i>Project title</i>	<i>Symbol/completion date</i>
Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)	JIU/REP/2024/1
Review of consideration of and action taken on the reports and recommendations of the Joint Inspection Unit by United Nations system organizations	JIU/REP/2024/2
Budgeting in organizations of the United Nations system	JIU/REP/2024/3
Review of the implementation of the principle of mutual recognition within the United Nations system	JIU/REP/2024/4
Note to the United Nations High Commissioner for Refugees from the review of quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	JIU/NOTE/2024/1
Note to the International Telecommunication Union from the review of the quality, effectiveness, efficiency and sustainability of health insurance schemes in the United Nations system organizations	JIU/NOTE/2024/2
Review of the Health Services in the United Nations system	To be completed in 2025
Donor-led assessments of United Nations system organizations and other oversight-related requests from donors in the context of funding agreements and the United Nations single-audit principle	To be completed in 2025
Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	To be completed in 2025
Review of management and administration in the United Nations Environment Programme	To be completed in 2025
Review of the ombudsman and mediation function in the United Nations system organizations	To be completed in 2025

Annex II

Status of acceptance of Joint Inspection Unit recommendations and of the implementation of accepted recommendations by participating organizations, 2016–2023

(Percentage)

Organization	Acceptance					Implementation			
	Accepted	Not accepted	Not relevant	Under consideration	Not available	Implemented	In progress	Not started	Not available
FAO	54.5	2.1	7.9	1.7	33.8	70.3	15.2	4.4	10.1
IAEA	31.3	3.0	22.6	3.0	40.0	79.2	18.1	2.8	–
ICAO	78.1	8.9	1.5	–	11.5	74.9	24.6	0.5	–
ILO	63.9	16.4	5.5	2.9	11.3	86.9	12.0	1.1	–
IMO	90.9	1.7	5.8	1.7	–	51.1	47.5	1.4	–
ITC	93.3	2.2	4.4	–	–	92.9	7.1	–	–
ITU	86.0	1.1	1.8	3.7	7.4	40.6	40.6	16.2	2.6
UNAIDS	77.2	0.4	0.4	5.0	17.0	72.0	13.0	0.5	14.5
UNCTAD	52.6	1.2	26.9	2.9	16.4	72.2	23.3	4.4	–
UNDP	63.3	4.7	14.4	0.4	17.3	100.0	–	–	–
UNEP	77.6	2.8	14.0	–	5.6	100.0	–	–	–
UNESCO	95.0	1.1	0.7	3.2	–	81.8	18.2	–	–
UNFPA	90.0	3.6	1.4	4.6	0.4	79.8	13.5	6.8	–
UN-Habitat	17.6	–	–	–	82.4	46.0	35.1	13.5	5.4
UNHCR	70.0	7.7	20.2	1.6	0.4	94.8	5.2	–	–
UNICEF	76.4	5.4	8.9	–	9.3	94.9	5.1	–	–
UNIDO	77.0	8.1	5.0	9.9	–	72.5	16.1	11.0	0.5
United Nations	77.7	9.9	9.9	2.5	–	78.2	19.6	2.2	–
UNODC	63.6	8.3	28.2	–	–	62.6	35.9	1.5	–
UNOPS	73.9	3.6	5.8	–	16.7	98.0	–	–	2.0
UNRWA	72.8	–	7.8	–	19.4	78.7	13.0	6.5	1.8
UN Tourism	67.5	0.9	6.9	24.2	0.4	44.9	33.3	21.8	–
UN-Women	77.4	3.2	8.6	10.4	0.4	88.4	11.6	–	–
UPU	75.4	12.1	10.8	1.7	–	80.7	19.3	–	–
WFP	97.5	2.2	0.4	–	–	90.7	9.3	–	–
WHO	82.3	1.8	7.4	8.5	–	92.3	7.3	0.4	–
WIPO	83.5	0.8	6.8	5.5	3.4	97.5	2.0	0.5	–
WMO	88.1	2.4	3.6	0.4	5.6	87.8	12.2	–	–
All organizations	74.0	4.3	8.1	3.4	10.2	80.1	15.7	3.0	1.2

Source: Web-based tracking system, January 2025.

Annex III

**Average rate of acceptance and rate of implementation of
accepted Joint Inspection Unit recommendations by
intended impact category, 2016–2023**

(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 efficiency	83.8	3.7	4.3	1.9	6.3	84.3	11.6	2.3	1.8
Management improvement through the dissemination of good/best practices	82.3	3.7	6.3	2.9	4.8	85.3	10.9	1.9	1.9
Management improvement through enhanced controls and compliance	81.8	2.2	2.2	2.2	11.6	78.8	18.5	2.1	0.7
Management improvement through enhanced effectiveness	76.1	3.2	7.1	3.1	10.6	78.5	17.7	2.7	1.2
Other	75.0	9.3	4.6	2.8	8.3	85.2	12.4	–	2.5
Enhanced transparency and accountability	71.7	5.1	13.6	2.5	7.1	85.9	9.4	3.2	1.5
Enhanced coordination and cooperation among participating organizations	71.5	5.0	8.7	4.3	10.6	80.4	15.8	3.1	0.6
Strengthened coherence and harmonization	65.2	5.8	10.4	4.9	13.7	72.8	18.9	6.6	1.7
Significant one time or recurrent financial savings	24.1	9.3	40.7	1.9	24.1	69.2	23.1	–	7.7

Source: Web-based tracking system, January 2025.

^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 in 2024

<i>Organization</i>	<i>Percentage</i>
FAO	3.62
IAEA	1.38
ICAO	0.41
ILO	1.69
IMO	0.15
ITU	0.46
UNAIDS	0.46
UNDP	11.72
UNESCO	1.51
UNFPA	2.85
UNHCR	10.27
UNICEF	15.23
UNIDO	0.66
United Nations	14.57
UNOPS	2.51
UNRWA	2.64
UN Tourism	0.06
UN-Women	1.16
UPU	0.19
WFP	19.30
WHO	8.14
WIPO	0.85
WMO	0.19

Source: CEB.

Note: The United Nations entry includes ICSC, the International Court of Justice, ITC, UNITAR, the United Nations Joint Staff Pension Fund, the United Nations Secretariat and UNU. 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 2024 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 of America) (2026)
Carolina María Fernández Opazo (Mexico) (2026)
Gaeimelwe Goitsewang (Botswana) (2027)
Toshiya Hoshino (Japan) (2027)
Conrod Hunte (Antigua and Barbuda) (2027)
Jesús S. 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 2025 is as follows:

Carolina María Fernández Opazo (Mexico), Chair
Jesús S. Miranda Hita (Spain), Vice-Chair

Annex VI

Programme of work of the Joint Inspection Unit for 2025

<i>Project number</i>	<i>Title</i>	<i>Type</i>
A.479	Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system	System-wide
A.480	Review of the strategic planning function in United Nations system organizations	System-wide
A.481	Review of recruitment policies and practices in United Nations system organizations	System-wide
A.482	Review of management and administration in the United Nations Educational, Scientific and Cultural Organization	Single
A.483	Review of travel arrangements in United Nations system organizations	System-wide
A.484	Review of data governance frameworks in United Nations system organizations	System-wide
A.485	Review of the decentralized evaluation function in United Nations system organizations	System-wide

