



**United Nations**

# **Report of the Joint Inspection Unit for 2025 and programme of work for 2026**

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# **Report of the Joint Inspection Unit for 2025 and programme of work for 2026**



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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
ILO	International Labour Organization
IMO	International Maritime Organization
IOM	International Organization for Migration
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
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
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

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## Message by the Chair

I have the honour to present the annual report of the Joint Inspection Unit for the year 2025, which contains an account of the Unit's activities for the period from 1 January to 31 December 2025 and a summary of its programme of work for 2026.

In 2025, the United Nations marked its eightieth anniversary. In 2026, the Joint Inspection Unit will commemorate its sixtieth anniversary. In this context, the Unit reaffirms its commitment to operating effectively as the only system-wide, external independent oversight mechanism encompassing all participating organizations. It renews its dedication to meeting the needs and requirements of the legislative and governing bodies of those organizations, while maintaining close collaboration with their executive heads. The Unit further emphasizes its resolve to remain responsive to the concerns and priorities of Member States and to work closely with legislative and governing bodies, executive heads and other stakeholders in order to fulfil its mandate and maintain its pivotal role as an oversight instrument of the United Nations system.

The Unit's workplan for 2025 comprised five reviews carried over from previous years, seven reviews in its initial programme of work for 2025 and two more reviews added in mid-2025. Six reports were issued in 2025: five system-wide reviews and one management and administration review of a single organization.

The implementation of the recommendations from the self-assessment exercise conducted in 2022 remained a high priority for the Unit in 2025. As a result, by the end of 2025, the Unit has implemented 73 per cent of the recommendations contained in the self-assessment report.

Following a comprehensive midpoint assessment of the 2020–2029 strategic framework, resulting in its revision in 2024, JIU continued monitoring the framework's targets and the Unit's achievements against performance indicators.

One of the key achievements in 2025 was the development of the new recommendation tracking system, a modernized tool replacing the previous platform. It will be formally launched in the first quarter of 2026, representing a significant step forward in enhancing transparency and accountability in monitoring the acceptance and implementation of JIU recommendations.

Looking ahead in 2026, the Unit has included six system-wide reviews in its programme of work. Accordingly, the workplan for the year encompasses both the new reviews under the 2026 programme of work and reviews carried over from 2025.

On behalf of the JIU inspectors, I would like to acknowledge the dedication of the Unit's secretariat staff and the sustained support and cooperation provided by focal points in each of the participating organizations. I am also pleased to warmly welcome the new Executive Secretary of JIU, Mika Tapio, and to express my sincere gratitude to his predecessor, Uren Pillay, for his dedicated service to the Unit.

Finally, I extend sincere appreciation to the two departing inspectors, Gönke Roscher and Tesfa Seyoum, for their distinguished service during their respective mandates of 10 and 5 years, and a warm welcome to their successors, inspectors Makiese Kinkela Augusto and Marcel Jullier, who joined the Unit on 1 January 2026.

*(Signed)* Conrod C. **Hunte**  
Chair  
Geneva, 23 January 2026

## Chapter I

### Overview of activities in 2025

1. The Joint Inspection Unit produced six reports in 2025: five reports on system-wide reviews and one report on management and administration review of a single organization, the United Nations Environment Programme. The status of the implementation of the workplan for 2025 is included in annex I to the present report, and the summaries of the completed reviews are set out in section A below.
2. The Unit's workplan for the year began with the seven reviews in the 2025 programme of work, in addition to five reviews carried over from previous years. In mid-2025, the inspectors added two reviews to the programme of work: the review of governing body structures of the World Meteorological Organization; and the review of emergency response mechanisms in United Nations system organizations. After further consideration, the latter was subsequently postponed and is not included in the Unit's workplan for 2026. By the end of 2025, six reviews had been completed, resulting in the issuance of six reports; each is supplemented by an expanded report, which provides a broader analysis, detailed findings and/or related supporting information.
3. In the sections that follow the summaries of the completed reports in the present chapter, the Unit provides an overview of other activities undertaken in 2025, including its engagement with executive heads of participating organizations, legislative organs and governing bodies, and oversight entities. The present chapter also includes the Unit's update on the implementation of its 2020–2029 strategic framework and the progress made in implementing its 2022 self-assessment recommendations. It further provides a brief update on the Unit's resources and an overview of the recently launched recommendation tracking system.

#### A. Reports issued in 2025

##### **Review of management and administration in the United Nations Environment Programme (JIU/REP/2025/1 and JIU/REP/2025/1 [Expanded report])**

4. The review of management and administration in UNEP aimed to provide an independent assessment of the Programme's organizational arrangements, regulatory frameworks and managerial practices. The timing of the review coincided with the preparation of the medium-term strategy for 2026–2029 and the shift in the modus operandi of the organization brought by the initial measures to implement the Policy for One UNEP Delivery for Better Collaboration and Country Support, adopted in 2022.
5. The review found that:
  - (a) Governance and oversight of the organization by Member States should be strengthened through a clearer decision-making process between United Nations Environment Assembly sessions;
  - (b) Although evolving management frameworks, including the Policy for One UNEP Delivery for Better Collaboration and Country Support, foster collaboration, implementation guidance and a monitoring framework are still needed;
  - (c) While risk management practices are under way, with established tools in place, stronger leadership and integration are required;

(d) Efficiency and oversight across human resources processes require further refinement.

6. In addition, while the members of the Committee of Permanent Representatives have been progressively receiving more information related to internal and external oversight findings and recommendations, these improved arrangements require more engagement, including through increased emphasis on strategic or corporate evaluations.

7. The review included eight formal recommendations, three addressed to UNEP governing bodies and five to the Executive Director, and 27 informal recommendations. In the context of the UN80 Initiative, which is under way, UNEP stands at a pivotal moment for harmonizing changes brought to its operational model and boosting institutional and governance effectiveness.

**Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations (JIU/REP/2025/2 and JIU/REP/2025/2 [Expanded report])**

8. As the first comprehensive, system-wide JIU review on protection from sexual exploitation and abuse in the United Nations system, this review covered all 28 JIU participating organizations and examines organizational efforts to address sexual exploitation and abuse committed by all personnel associated with the United Nations between 2017 and 2024.

9. Sexual exploitation and abuse remain an inherent risk for all United Nations entities, regardless of operational context. Despite progress in establishing policies and raising awareness, fragmented regulatory frameworks, inconsistent definitions, weak personnel screening and slow accountability processes continue to undermine protection efforts. Addressing these gaps will require organizational culture change, stronger engagement with implementing partners and vendors, and consistent application of a victim-centred approach. Organizations should also move away from framing sexual exploitation and abuse primarily around categories of victims and instead focus on personnel conduct, supported by a coherent and holistic sexual misconduct policy.

10. More coherent and inclusive inter-agency coordination and cooperation would strengthen data collection on allegations of sexual exploitation and abuse, personnel screening and the coherence of policies and practices to prevent sexual exploitation and abuse and support victims. Governing bodies are called on to request updates on protection policies and detailed annual reports on disciplinary measures. The General Assembly should request disclosure of all sexual exploitation and abuse allegations in Secretariat entities, establish a mechanism to address paternity claims and endorse a new system-wide sexual misconduct strategy.

11. The review contained 15 formal recommendations: 2 to the legislative organs/governing bodies; 3 to the General Assembly; 1 to the United Nations Secretary-General; and 9 to the executive heads of JIU participating organizations.

**Review of 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 (JIU/REP/2025/3 and JIU/REP/2025/3 [Expanded report])**

12. This review addressed growing concerns among United Nations system organizations regarding the volume, complexity and administrative burden associated with donor reporting and oversight requirements linked to voluntary non-core contributions. Its main objectives were to map donor reporting and oversight

conditionalities, examine their rationale and implications for organizations, and assess these conditionalities against relevant principles and rules, considering both organizational and donor perspectives. The review sought to foster mutual understanding and cooperation between donors and United Nations system organizations, strengthen coherence and coordination among United Nations entities, and enhance transparency, accountability and efficiency in the use of donor funds.

13. It was found that donors requested audit, evaluation, investigation, risk management, programme monitoring, financial reporting and entity-wide reviews. JIU also found that heightened donor reporting and oversight conditionalities, which it first flagged in 2017, had not only persisted but intensified, driven by the growing share of United Nations funding from voluntary contributions and increased donor scrutiny. This trend continued despite initiatives such as the Grand Bargain and the United Nations funding compact, which were intended to rationalize such requirements. The review also revealed a widening misalignment between organizations' assurance frameworks and donor expectations, compounded by limited visibility among governing bodies of conditions agreed by executive heads in donor agreements.

14. The report contained 7 formal recommendations and 12 informal ones, all aimed at improving transparency, accountability and efficiency in managing voluntary funding.

**Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis in [JIU/REP/2025/4](#) and comparative tables in [JIU/REP/2025/4](#) [Expanded report])**

15. In follow-up to the review of budgeting in the United Nations system ([JIU/REP/2024/3 \(Part I\)](#) and [JIU/REP/2024/3 \(Part II\)](#)), the Unit carried out a mapping exercise of policies and practices related to the determination of programme support cost rates across JIU participating organizations. The results were compiled in a reference document for the use of delegates and other stakeholders.

16. The cross-organizational analysis of the topic showed the absence of common definitions across the United Nations system and a variety of approaches resulting from differences in organizational mandates, business models and funding structures. In the report JIU advocates for improvements in consistency and comparability among organizations with similar operational modalities, with a view to strengthening efficiency and transparency while helping governing bodies and donors better understand programme support cost arrangements.

17. The review resulted in three formal and seven informal recommendations. The recommended actions are aimed at the development and adoption of stand-alone policy documents regulating programme support costs and/or cost recovery, the incorporation in them of key elements (starting with definitions) and the public accessibility of those documents.

**Review of the Ombudsman and Mediation function in the United Nations system organizations ([JIU/REP/2025/5](#) and [JIU/REP/2025/5](#) [Expanded report])**

18. The review is a follow-up to the 2015 JIU report on organizational ombudsman services ([JIU/REP/2015/6](#)) and the 2023 JIU review of internal pre-tribunal-stage appeal mechanisms ([JIU/REP/2023/2](#)). It provides a system-wide, comparative and independent assessment of the ombudsman and mediation function, including good practices and areas for improvement.

19. The review found that the ombudsman and mediation function has evolved significantly, including through increased professionalization, expanded mandates and broader access for affiliated personnel. Progress includes the establishment of internal stand-alone functions at three entities (FAO, ICAO, UNRWA), alternative arrangements (e.g. United Nations Ombudsman and Mediation Services servicing WMO and ITC), continued professionalization and the creation of the Network of United Nations System Ombudsman and Mediators. Deficiencies were identified in several areas, such as independence of the function (e.g. lack of term limits and post-employment restrictions), resourcing (e.g. inadequacy of human and financial resources), outreach (e.g. limited regional presence) and reporting (i.e. inconsistent reporting to governing bodies and public availability of reports).

20. The review confirmed the significant added value of the ombudsman and mediation function as part of the informal system of administration of justice in promoting early and informal resolution of workplace disputes. Data from organizations demonstrated that most conflicts are resolved informally. This contributes to substantial cost savings, given the high financial and administrative burden associated with litigation.

21. The inspector made eight formal recommendations (seven to executive heads and one to the executive boards of UNDP, UNFPA, UNICEF, UNOPS and UN-Women), which were complemented by 18 informal recommendations.

**Review of the Health Services in the United Nations system (JIU/REP/2025/6 and JIU/REP/2025/6 [Expanded report])**

22. The report provides an assessment of the health function in the United Nations system and its evolution, including the shift towards coordinated, holistic and strategic healthcare support to United Nations system personnel.

23. The review found that the full integration of the health function has not yet been achieved in some organizations and the subsequent structural consolidation of Health Services is still to be prioritized. Most Health Services lack a formally issued document that sets out their mandate and very few have an appropriate degree of autonomy for the proper management of the function. Funding and staffing of Health Services are weakly aligned to the organizations' health priorities and needs. Risk-based healthcare management in the field is implemented inconsistently and this hampers the ability of organizations to assess the gaps and improve access to healthcare of their personnel, notably in "deep field" locations. Technical supervision that enables delegated medical authority in the field is limited and this has traditionally raised coordination and accountability issues in terms of health workforce planning and medical support.

24. The review also found that the insufficiency of data on workforce health status undermines the effectiveness of health interventions. Similarly, the absence of effective methodologies for the determination of costs associated with certified sick leave limits organizations' ability to consolidate their sick leave management. Inter-agency cooperation could be improved through the establishment of a dedicated health technical network within the CEB mechanism.

25. The report contains nine formal recommendations, which are complemented by 24 informal recommendations.

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

26. Sustained dialogue with executive heads has been important in raising the Unit's visibility, increasing recognition of its reports and deepening engagement across participating organizations. Throughout 2025, the Chair met with executive heads and senior managers, including several from the United Nations Secretariat. Feedback was largely positive, with leaders reaffirming their commitment to cooperation and to advancing the implementation of JIU recommendations. Engagement with Member States also remained active, including through numerous meetings, initiated either by Member States or the Unit, on the JIU annual report for 2024 and other reports, creating key opportunities to discuss the Unit's findings. The Chair also met with various delegations to increase awareness of the Unit's work and clarify its mandate as the United Nations system's sole external independent oversight body.

27. The Unit's collaboration with oversight bodies continued in 2025. Two tripartite meetings of the Board of Auditors, the Office of Internal Oversight Services and the JIU provided opportunities to exchange updates, assess emerging risks and discuss challenges linked to financial constraints. A significant portion of these meetings focused on future workplan topics. Despite the differences in their mandates, the three oversight bodies' shared awareness of workplans has helped them to avoid overlap and strengthen their coordination.

28. The Unit also participated in all quarterly meetings of the UNHCR independent oversight coordination mechanism, which facilitated dialogue with the UNHCR Inspector General's Office and Evaluation Office, its internal audit function (provided by the United Nations Office of Internal Oversight Services) and the United Nations Board of Auditors. In addition, in its capacity as observer, the Unit attended the fifty-fourth annual meeting of Representatives of Internal Audit Services of United Nations organizations and multilateral financial institutions and other associated intergovernmental organizations and the seventeenth meeting of United Nations Representatives of Internal Audit Services.

29. The Unit further continued its collaboration with audit and oversight committees across the United Nations system. Participation in the tenth meeting of representatives of United Nations system oversight advisory committees, held in New York in December 2025 under the auspices of the Independent Audit Advisory Committee at its seventy-second session, enabled the Unit to brief participants on its 2025 activities and priorities. The Unit also emphasized the key role of audit and oversight committees in urging management to ensure timely implementation of oversight recommendations, including those issued by JIU.

## **C. Investigations**

30. Although inspectors are vested with broad investigative authority, the JIU statute limits this authority to matters related to the efficiency of services and the proper use of funds, thereby excluding unrelated individual cases of misconduct. In the conduct of their reviews, inspectors may employ techniques commonly associated with investigative methodologies, such as interviews, collection of documentary and digital material, data analysis and open-source research. However, these activities serve solely as analytical tools in support of system-wide or single-organization assessments and do not constitute fact-finding for the purpose of determining individual wrongdoing.

31. Nevertheless, since 2015, JIU has received a total of 18 allegations of misconduct. The Unit's established practice is to determine for each incoming case

whether the complainant should be advised to pursue the matter through the appropriate offices and services of the organization concerned, or whether JIU should refer the case directly to the relevant investigative body. In 2025, the Unit received one complaint concerning the handling of allegations made against an implementing partner of a participating organization.

#### **D. Implementation of the 2020–2029 strategic framework and the recommendations of the 2022 self-assessment**

32. Following the completion of the mid-point assessment of its strategic framework<sup>1</sup> in 2024, JIU revised its strategic framework to include redefined indicators and updated targets, measurement frequency and progress metrics for all objectives, along with a reporting mechanism for the second half of the period covered by the framework (2025–2029). In 2025, a 100 per cent implementation rate was achieved for two performance indicators. Ongoing monitoring of the implementation will continue through 2029 and will inform the development of the next strategic framework of the Unit.

33. The implementation of the recommendations of the self-assessment exercise conducted in 2022 remained a high priority for the Unit in 2025. As a result, by the end of the year, the inspectors had addressed 22 recommendations, including 10 that were in progress at the end of 2024 and 12 that were planned for implementation in 2025. As at 31 December 2025, 35 of the 48 recommendations of the self-assessment report had been fully implemented (73 per cent), while 4 recommendations had not been accepted by the inspectors (8 per cent) and 9 recommendations remained in progress (19 per cent). For the status of implementation of the self-assessment recommendations as at 31 December 2025, see the JIU website.<sup>2</sup>

#### **E. Resources of the Joint Inspection Unit**

34. The Unit is composed of 11 inspectors, supported by 21 secretariat staff and two Junior Professional Officers funded by individual Member States. As at 31 December 2025, one post was vacant. Three persistent challenges continue to affect the Unit's capacity: (a) the limited availability of research assistants, who are typically assigned to two to three reviews simultaneously; (b) the frequent misalignment between the start of a review and the availability of evaluation and inspection officers who are engaged in other ongoing reviews of the Unit; and (c) given that staff are primarily dedicated to review work, the lack of capacity to carry out communication and outreach activities, despite their critical importance to the JIU mandate, and strategic initiatives aimed at improving the efficiency and effectiveness of the Unit's work.

35. At the request of the Executive Council of the WMO a review of the organization's governance arrangements was added to the Unit's 2025 programme of work 2025. WMO subsequently agreed to provide supplementary funding totalling \$65,000 (excluding programme support costs) in the form of a grant to support the review. The resources are being used by the review team to engage an expert consultant and to support mission travel. A full report on the utilization of the funds will be prepared for WMO upon completion of the review.

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<sup>1</sup> <https://www.unjiu.org/content/strategic-framework>.

<sup>2</sup> <https://www.unjiu.org/content/self-assessment-2022>.

## **F. New recommendation tracking system**

36. In 2025, the Unit invested \$140,000 to replace its recommendation tracking system dating from 2012 with a new system developed in collaboration with the Office of Information and Communications Technology of the United Nations, based on the Microsoft SharePoint platform.

37. In early December 2025, after a pilot phase with three JIU participating organizations, the tool was rolled out to the focal points of the 28 participating organizations. This included an induction session and the dissemination of a detailed user manual. The old system has now been decommissioned.

38. The main advantages of the new system are: availability of consolidated statistical information covering all JIU reports, rather than only individual reports; the option for participating organizations to download the full database of JIU recommendations in Excel format to feed their own oversight recommendation tracking systems; and the availability of key statistics on the acceptance and implementation of JIU recommendations in a publicly accessible dashboard on the JIU website.

39. The new recommendation tracking system, which is already being used to extract the statistics included in the present report, will be formally launched in the first quarter of 2026.

## Chapter II

### Acceptance and implementation of the recommendations of the Joint Inspection Unit

#### Number of recommendations

40. As shown in table 1, in 2025, the Unit issued six reports, with an average of 8.3 recommendations per report. Both the number of reports and the number of recommendations were broadly in line with historical trends for the period 2017–2024.

Table 1  
Number of Joint Inspection Unit outputs (reports, notes and management letters) and recommendations, by year of issuance, 2017–2025

	2017	2018	2019	2020	2021	2022	2023	2024	2025	Total	Average
<b>Reports, notes and management letters</b>											
System-wide and several organizations	8	6	7	7	6	1	7	3	5	50	5.5
Single organization	2	1	3	1	1	1	2	3	1	15	1.7
<b>Total, reports, notes and management letters</b>	<b>10</b>	<b>7</b>	<b>10</b>	<b>8</b>	<b>7</b>	<b>2</b>	<b>9</b>	<b>6</b>	<b>6</b>	<b>65</b>	<b>7.2</b>
<b>Recommendations</b>											
System-wide and several organizations	56	49	44	56	33	6	56	11	42	353	39.2
Single organization	20	3	14	4	4	8	16	16	8	93	10.3
<b>Total, recommendations</b>	<b>76</b>	<b>52</b>	<b>58</b>	<b>60</b>	<b>37</b>	<b>14</b>	<b>72</b>	<b>27</b>	<b>50</b>	<b>446</b>	<b>49.5</b>
<b>Average number of recommendations by output</b>	<b>7.6</b>	<b>7.4</b>	<b>5.8</b>	<b>7.5</b>	<b>5.3</b>	<b>7.0</b>	<b>8.0</b>	<b>4.5</b>	<b>8.3</b>	<b>6.9</b>	<b>6.9</b>

Source: JIU recommendation tracking system, January 2026.

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

41. As shown in table 2, taking into account the reports issued in the period 2017–2024,<sup>3</sup> an average of 78.8 per cent of JIU recommendations have been accepted by participating organizations. In table 3, to provide a better trend analysis, the acceptance rate of recommendations is shown as an average over six 8-year periods, as presented in previous JIU annual reports. Overall, the Unit notes a positive trend in the acceptance of its recommendations, especially considering that the roll-out of the new recommendation tracking system in the last quarter of 2025 may have delayed participating organizations in providing their latest updates on both the acceptance and implementation status of recommendations.

42. On average, the rate of acceptance of recommendations addressed to legislative organs and governing bodies is lower than that of recommendations addressed to the executive heads of participating organizations, mainly because it takes longer for legislative organs and governing bodies to consider the Unit's reports and recommendations.

<sup>3</sup> To allow sufficient time for participating organizations and legislative/governing bodies to consider JIU reports, reports issued in the year under way are not included in the statistics on the recommendations.

43. A more detailed analysis by organization (see annex II) shows that one organization is significantly below the average of 78.8 per cent (IAEA, 43.7 per cent) in terms of acceptance of recommendations, while 13 other organizations have below average acceptance rates of between 64.2 and 78.7 per cent (FAO, ILO, UNAIDS, UNDP, UNHCR, UNICEF, UNIDO, United Nations, UNODC, UNRWA, UN Tourism, UN-Women and UPU).

44. The fact that many organizations do not provide clear explanations to JIU as to why they assessed some recommendations as “not relevant” or did not accept them is also a matter of concern. In the new recommendation tracking system, organizations are now required to provide an explanation underlying such decisions.

45. In addition, the system’s publicly available dashboard provides a breakdown between recommendations addressed to executive heads and those addressed to governing bodies and shows the status of acceptance and implementation by report and by organization. It is expected that this new design will help and encourage organizations to monitor and report on whether the JIU reports were considered by their respective legislative organs and governing bodies as well as on the outcome of those deliberations. This is expected to facilitate follow-up and improve response rates to JIU, on both acceptance and implementation.

**Table 2**  
**Rate of acceptance of the Joint Inspection Unit recommendations, by year of issuance, 2017–2024**  
(Percentage)

	2017	2018	2019	2020	2021	2022	2023	2024	Average <sup>a</sup>
Accepted	78.9	85.4	83.6	81.9	78.9	81.3	69.3	58.9	78.8
Not accepted	6.2	4.3	4.2	5.0	6.0	0.6	6.5	4.6	9.3
Not relevant	12.0	7.1	10.5	10.9	8.6	4.5	6.4	10.6	3.7
Under consideration	1.0	1.5	1.8	1.9	3.7	3.4	10.1	12.1	3.0
No response received <sup>b</sup>	1.8	1.7	–	0.3	2.8	10.2	7.6	13.8	5.2
<b>Total<sup>c</sup></b>	<b>100</b>								

Source: JIU recommendation tracking system, January 2026.

<sup>a</sup> The average is calculated by using the total sum of recommendations issued in the period 2017–2024 rather than the average of the numbers shown in the table.

<sup>b</sup> Referred to as “not available” in previous JIU reports.

<sup>c</sup> Due to rounding differences, the actual total in some cases is 99.9 or 100.1.

**Table 3**  
**Average rates of acceptance of the Joint Inspection Unit recommendations over successive eight-year periods (2012–2024), as reported in JIU annual reports**  
(Percentage)

	2012–2019 (annual report 2020) <sup>a</sup>	2013–2020 (annual report 2021)	2014–2021 (annual report 2022)	2015–2022 (annual report 2023)	2016–2023 (annual report 2024)	2017–2024 (annual report 2025)
Accepted	68.0	71.8	73.4	76.5	74.0	78.8
Not accepted	–	4.1	4.5	4.4	4.3	9.3
Not relevant	–	8.6	8.6	8.0	8.1	3.7

	2012–2019 (annual report 2020) <sup>a</sup>	2013–2020 (annual report 2021)	2014–2021 (annual report 2022)	2015–2022 (annual report 2023)	2016–2023 (annual report 2024)	2017–2024 (annual report 2025)
Under consideration	–	3.8	3.6	3.6	3.4	3.0
No response received <sup>b</sup>	–	11.7	9.9	7.5	10.2	5.2
<b>Total</b>		<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>

Source: JIU recommendation tracking system, January 2026, and JIU annual reports issued from 2020 to 2024.

<sup>a</sup> In the 2020 annual report, JIU only reported on the percentage of recommendations accepted; data are therefore not available for the other categories.

<sup>b</sup> Referred to as “not available” in previous JIU reports.

46. As show in table 4, participating organizations have recorded that they have implemented 81.2 per cent of accepted recommendations included in the JIU reports issued between 2017 and 2024. However, the Unit notes that the recommendation tracking system, which includes data from 2004, indicates that the share of recommendations that have not been implemented for over 10 years is quite significant and requires attention from management and from the legislative organs and governing bodies.

47. A more detailed analysis by organization (see annex II) shows that three organizations have low implementation rates of less than 60 per cent: ITU (40.3 per cent), UNODC (57.1 per cent) and IMO (57.4 per cent).

Table 4  
**Rate of implementation of accepted Joint Inspection Unit recommendations, by year of issuance of the recommendations, 2017–2024**

(Percentage)

	2017	2018	2019	2020	2021	2022	2023	2024	Average <sup>a</sup>
Implemented	92.7	85.8	90.9	88.4	80.2	53.8	54.4	51.2	81.2
In progress	5.4	11.2	7.4	7.3	17.5	33.6	34.2	34.3	14.1
Not started	1.8	3.0	1.8	4.3	2.3	12.6	11.4	14.5	4.6
<b>Total<sup>b</sup></b>	<b>100</b>								

Source: JIU recommendation tracking system, January 2026.

<sup>a</sup> The average is calculated by using the total sum of recommendations issued in the period 2017–2024 rather than the average of the numbers shown in the table.

<sup>b</sup> Due to rounding differences, the actual total in some cases is 99.9 or 100.1.

Table 5  
**Rate of implementation of Joint Inspection Unit recommendations as a percentage of the total number of recommendations issued, by year of issuance, 2017–2024**

(Percentage)

	2017	2018	2019	2020	2021	2022	2023	2024	Average <sup>a</sup>
Implementation rate	73.2	73.3	75.9	72.4	63.3	43.8	37.7	30.1	64.0

Source: JIU recommendation tracking system, January 2026.

<sup>a</sup> The average is calculated by using the total sum of recommendations issued in the period 2017–2024 rather than the average of the numbers shown in the table.

**Acceptance and implementation of recommendations by intended impact**

48. 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 Unit's recommendation tracking system. In compliance with the request, the Unit prepared statistics on the rate of acceptance and rate of implementation of accepted recommendations by intended impact category (see annex III).

49. The intended impact categories with the highest rates of acceptance of recommendations made in the period 2017–2024 are “enhanced efficiency” (87.7 per cent), “enhanced control and compliance” (85.9 per cent) and “dissemination of good/best practices” (84.6 per cent). The intended impact categories with the highest rates of implementation are “dissemination of good/best practices” (89.0 per cent) and “Enhanced coordination and cooperation” (88.2 per cent).

50. 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 2026

51. 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 2026 comprises six new system-wide reviews.

52. The review topics selected for 2026 are aligned with the Unit's strategic framework thematic areas of focus<sup>4</sup> and include reviews of: (a) practices and mechanisms for adapting to challenges in financing (retrospective analysis); (b) the implementation of the Three Lines Model; (c) shared services; (d) earmarked funding in mandate implementation; (e) digital transformation; and (f) the acceptance, implementation and outcomes of the JIU recommendations. As JIU has carried over two single-organization management and administration reviews from 2025, no such reviews are included in the 2026 programme of work.

53. The workplan for 2026 also includes reviews of the following items, carried over from 2025: (a) the strategic planning function; (b) staff recruitment policies and practices; (c) management and administration of UNESCO; (d) travel arrangements; (e) data governance frameworks; (f) the decentralized evaluation function; and (g) governing body structures in WMO. All seven of these reviews are expected to be completed in 2026.

54. In addition to carrying out its programme of work, the Unit engages in a range of other activities designed to enhance its internal operations and, ultimately, the quality and impact of its outputs. In 2026, the Unit will continue implementing approved recommendations from the 2022 self-assessment exercise, with the aim of completing implementation of all the remaining recommendations before year-end. To date, this work has resulted in substantive updates to the Unit's norms and standards as well as its internal procedures. The positive effects of these changes can already be seen in areas such as programme of work planning, the quality and format of outputs, and whether recommendations are relevant and actionable.

55. JIU outreach activities will be further accelerated in 2026, in the lead-up to the sixtieth anniversary of the establishment of the Unit and the fiftieth anniversary of the adoption of its statute. Building on the revised communications strategy approved in 2025, the Unit will continue to expand its outreach, with the aim of enhancing the visibility of its work and engaging more effectively with Member States, participating organizations and other stakeholders. The improved visibility achieved through participation in meetings of the governing bodies and legislative organs of participating organizations has strengthened dialogue on the substance of JIU reports and recommendations. In 2026, outreach efforts will focus on further refining communication products to make the Unit's work more accessible to a broader audience, ensuring that its findings and recommendations reach key decision-makers across the United Nations system.

56. The Unit will also leverage its new recommendation tracking system, which includes recommendations issued since 2004, to review long outstanding recommendations for relevance and will liaise with the participating organizations to enquire about reasons for delays in acceptance and implementation, and any recommendations which organizations may wish to close while accepting the risks associated with not implementing such recommendations.

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<sup>4</sup> 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.

57. IOM will become a participating organization of JIU on 1 January 2027, following the acceptance of the statute of the Unit by the IOM Council. Throughout 2026, the Unit will undertake the necessary preparations to facilitate the smooth integration of IOM into the JIU oversight framework. This will include close collaboration with IOM, including through exchanges to ensure that relevant administrative, technical and operational requirements are in place ahead of the effective date.

## Chapter IV

### Programme of work for 2026

58. In preparing its programme of work, the Unit considered, in accordance with article 9, paragraph 1, of its statute, 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 winter session in January 2026 includes six system-wide projects (see annex VI). Three reviews are based on proposals received from participating organizations, two originate from the proposals submitted by the inspectors and one stems from a recommendation of the 2022 JIU self-assessment report. All topics are aligned with the Unit's strategic framework thematic areas of focus.

59. The Unit's workplan for 2026 comprises a total of 13 projects and contains seven reviews carried over from 2025 and six new reviews adopted in the programme of work for 2026.

### Summaries of projects in the programme of work for 2026

#### **Review of practices and mechanisms of United Nations system organizations in adapting to challenges in financing: a retrospective analysis**

60. As a follow-up to the reviews of budgeting ([JIU/REP/2024/3 \(Part I\)](#) and [JIU/REP/2024/3 \(Part II\)](#)) and of the policies and practices for determining the rates of programme support costs ([JIU/REP/2025/4](#)) the Unit will carry out a retrospective analysis of practices and mechanisms applied by JIU participating organizations in adapting to challenges in financing.

61. The cross-organizational analysis of the topic will cover numerous initiatives and measures implemented in the past including, but not limited to, scaling of activities, project priority setting, cost and/or cash saving exercises, promotion of full payment of assessments and fundraising of voluntary contributions as well as the utilization of different budgetary and financial mechanisms, such as internal and external borrowing, cash reserves and revised estimates.

62. The results of the review of the financial resilience and adaptability to funding constrains will be compiled in a reference document for the use of Member State delegates and other stakeholders. The learning exercise and knowledge-sharing may lead to the identification of good practices and the development of more general recommendations.

#### **Review of the implementation of the Three Lines Model in the United Nations system**

63. The review will provide a systemwide strategic assessment of how United Nations entities have implemented the risk management, oversight and accountability model for common positioning in the United Nations system with governing bodies, endorsed by the High-level Committee on Management of CEB in 2014. Also known as the Three Lines Model, this model was intended to help United Nations organizations design and operationalize oversight and accountability frameworks that meet the expectations of governing bodies and other stakeholders.

64. The review responds to the reform agenda under the UN80 Initiative, ongoing financial constraints and evolving operating models, all of which heighten the need for robust risk management and internal control arrangements. It will establish a system-wide baseline on the practical application of the Three Lines Model and identify opportunities to strengthen governance, risk management and internal oversight.

While past JIU reviews have examined these functions separately, none has assessed the integration and coherence of the model at a United Nations system level.

65. Findings will inform senior-level deliberations within the High-level Committee on Management and guide the future design of risk management, internal control and accountability architectures.

#### **Review of shared services across the United Nations system**

66. In recent years, the United Nations has advanced major reforms to strengthen efficiency, coherence and cost-effectiveness across its diverse system of entities. A key element of these efforts is the adoption of shared services, which is now central to the Secretary-General's reform agenda. Over the past decade, these arrangements have expanded to streamline administrative functions, reduce duplication and improve operational performance.

67. Shared services are closely tied to the principle of mutual recognition, enabling United Nations entities to rely on one another's administrative outputs without revalidation. Together, these approaches seek to modernize internal operations, ensuring the strategic use of resources and more consistent, cost-effective service delivery. The review aims to assess the effectiveness, efficiency and strategic alignment of shared services, identifying opportunities for improvement within the broader reform priorities.

68. The review will also evaluate whether shared services are delivering the expected operational benefits and financial savings. The scope covers all major administrative and operational functions delivered through shared arrangements: human resources; finance and budget; procurement; information technology; travel and logistics; facilities management; and translation and documentation. By examining these areas, the review will measure operational and financial impact and assess alignment with organizational objectives. Its findings will guide future efforts to refine shared service models and strengthen their contribution to greater efficiency, coherence and accountability across the United Nations system

#### **Review of the role of earmarked funding in mandate implementation within United Nations system organizations**

69. The review will assess how varying degrees of conditionality and earmarking shape or influence the strategic direction of United Nations organizations, as well as the development of normative, technical cooperation, policy advisory, convening and other functions within each organization.

70. The review will also examine how conditional funding arrangements affect management decisions, policy positions and coordination within and across organizations. A key focus of the review will be the relationship between earmarked funding arrangements and the performance, strategic direction and scope of work of the organizations.

#### **Review of digital transformation in United Nations system organizations**

71. The review aims to assess the ongoing digital transformation efforts of JIU participating organizations from the Unit's unique system-wide perspective, offering comparative analysis and identifying good practices, lessons learned and common challenges. It also seeks to strengthen these organizations' digital transformation initiatives by highlighting opportunities for coherence and cooperation towards a more concerted, consolidated and interoperable United Nations system.

72. Under the UN80 Initiative, the United Nations system is expected to further catalyse the responsible use of digital technology to transform all aspects of its work with a view to modernizing how the United Nations works internally and improving support for Member States by harnessing digital and artificial intelligence solutions efficiently and effectively. The review aims to assist the participating organizations to be better informed as they advance their ongoing digital transformation initiatives.

**Quinquennial review of the acceptance, implementation and outcomes of the recommendations of the Joint Inspection Unit**

73. One of the recommendations arising from the Unit's 2022 self-assessment was to establish a regular periodic review to analyse the results of follow-up actions reported in the JIU recommendation tracking system by its participating organizations. The objective is to gain a clearer understanding of the outcomes achieved through the implementation of JIU recommendations. This recommendation was accepted and implemented by the Unit through a decision whereby the inspectors agreed to include in the Unit's programme of work, for the years ending in 6 and 1, a quinquennial review of the actual acceptance, implementation and impact of the Unit's recommendations.

74. The review will be based on a sample of recommendations from reports or notes issued at least five years prior, and will focus on closed recommendations, verifying the actions reported by participating organizations to implement them and assessing their outcomes. It is expected to enhance transparency regarding results and improve the accuracy of information on acceptance and implementation of recommendations as reported through the JIU recommendation tracking system. Furthermore, the review will provide an opportunity for the Unit to reflect on its past recommendations and draw lessons to maximize their future impact.

## Annex I

### Status of implementation of the workplan of the Joint Inspection Unit for 2025 as at 31 December 2025

<i>Project title</i>	<i>Report symbol/completion date</i>
Review of management and administration in the United Nations Environment Programme	<a href="#">JIU/REP/2025/1</a>
Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations	<a href="#">JIU/REP/2025/2</a>
Review of 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	<a href="#">JIU/REP/2025/3</a>
Review of the policies and practices for determining the rates of programme support costs in organizations of the United Nations system (comparative analysis)	<a href="#">JIU/REP/2025/4</a>
Review of the Ombudsman and Mediation function in the United Nations system organizations	<a href="#">JIU/REP/2025/5</a>
Review of the Health Services in the United Nations system	<a href="#">JIU/REP/2025/6</a>
Review of the strategic planning function in United Nations system organizations	To be completed in 2026
Review of staff recruitment policies and practices in United Nations system organizations	To be completed in 2026
Review of management and administration in the United Nations Educational, Scientific and Cultural Organization	To be completed in 2026
Review of travel arrangements in United Nations system organizations	To be completed in 2026
Review of data governance frameworks in United Nations system organizations	To be completed in 2026
Review of the decentralized evaluation function in the United Nations system organizations	To be completed in 2026
Review of the governing body structures in the World Meteorological Organization	To be completed in 2026

## Annex II

## Status of acceptance of Joint Inspection Unit recommendations and of the implementation of accepted recommendations by participating organizations, 2017–2024

(Percentage)

Organization	Acceptance <sup>a</sup>					Implementation <sup>b</sup>		
	Accepted	Not accepted	Not relevant	Under consideration	Not available	Implemented	In progress	Not started
FAO	70.2	9.8	11.8	1.6	6.7	91.6	5.6	2.8
IAEA	43.7	4.6	38.1	2.5	11.2	73.3	20.9	5.8
ICAO	83.3	12.3	1.3	1.3	1.8	82.5	17.5	0.0
ILO	65.6	17.4	8.7	5.4	2.9	86.7	11.4	1.9
IMO	89.6	1.4	7.5	1.4	0.0	57.4	41.6	1.1
ITC	93.9	2.6	3.5	0.0	0.0	91.7	8.3	0.0
ITU	87.1	3.1	1.8	3.1	4.9	40.3	36.7	23.0
UNAIDS	71.9	0.5	0.5	4.5	22.6	71.7	9.4	18.9
UNCTAD	79.0	4.2	16.8	0.0	0.0	81.4	15.9	2.7
UNDP	64.2	7.0	18.5	9.1	1.2	98.7	1.3	0.0
UNEP	83.1	3.2	13.8	0.0	0.0	90.4	5.1	4.5
UNESCO	95.9	1.2	0.8	2.0	0.0	79.9	18.4	1.7
UNFPA	85.5	3.2	1.6	5.6	4.0	89.6	7.1	3.3
UN-Habitat	97.8	1.1	1.1	0.0	0.0	76.7	12.2	11.1
UNHCR	68.8	6.9	21.6	2.8	0.0	93.3	6.0	0.7
UNICEF	76.9	6.2	11.6	4.1	1.2	95.7	4.3	0.0
UNIDO	76.1	7.3	5.3	11.3	0.0	68.1	18.6	13.3
United Nations	77.7	10.1	11.1	1.0	0.0	88.3	9.6	2.2
UNODC	65.4	7.1	23.6	0.0	3.8	57.1	42.9	0.0
UNOPS	81.8	5.0	4.1	0.0	9.1	96.0	0.0	4.0
UNRWA	76.2	0.0	11.2	0.0	12.6	75.8	11.5	12.7
UN Tourism	66.5	1.0	5.8	26.7	0.0	43.1	33.6	23.4
UN-Women	78.7	3.6	9.5	6.3	2.0	80.9	19.1	0.0
UPU	69.9	13.6	13.1	3.4	0.0	84.7	15.3	0.0
WFP	95.1	2.5	0.4	0.0	2.1	93.1	6.1	0.9
WHO	85.2	1.6	8.6	4.5	0.0	92.3	7.7	0.0
WIPO	83.6	1.4	12.6	2.4	0.0	97.7	2.3	0.0
WMO	95.4	1.4	3.2	0.0	0.0	82.3	17.2	0.5
<b>All organizations</b>	<b>78.8</b>	<b>9.3</b>	<b>3.7</b>	<b>3.0</b>	<b>5.2</b>	<b>81.2</b>	<b>14.1</b>	<b>4.6</b>

Source: JIU recommendation tracking system, January 2026.

<sup>a</sup> Calculated on the basis of reports issued in the period from 2017 to 2024 only.

<sup>b</sup> The implementation rate is shown as a percentage of the recommendations that have been accepted.

## Annex III

### Average rate of acceptance and rate of implementation of accepted Joint Inspection Unit recommendations by intended impact category, 2017–2024

(Percentage)

<i>Impact category</i>	<i>Acceptance</i>					<i>Implementation<sup>a</sup></i>		
	<i>Accepted</i>	<i>Not accepted</i>	<i>Not relevant</i>	<i>Under consideration</i>	<i>No response received</i>	<i>Implemented</i>	<i>In progress</i>	<i>Not started</i>
Enhanced efficiency	87.7	0.5	4.4	4.9	2.5	86.8	10.8	2.4
Enhanced control and compliance	85.9	3.8	3.5	3.8	3.0	78.9	18.1	2.9
Dissemination of good/best practices	84.6	1.6	3.9	6.8	3.2	89.0	8.4	2.7
Enhanced effectiveness	83.5	3.0	3.6	7.3	2.7	79.7	16.1	4.2
Other	80.2	0.9	9.4	7.5	1.9	88.2	9.4	2.4
Enhanced transparency and accountability	76.0	3.7	5.9	10.1	4.4	81.6	13.7	4.7
Enhanced coordination and cooperation	73.3	2.2	6.7	15.1	2.7	88.2	7.9	3.9
Strengthened coherence and harmonization	71.8	3.7	6.4	12.1	5.9	73.9	16.8	9.3
Significant financial savings	38.9	3.7	11.1	44.4	1.9	66.7	23.8	9.5

Source: JIU recommendation tracking system, January 2026.

<sup>a</sup> 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 2025

<i>Organization</i>	<i>Percentage</i>
FAO	3.7
IAEA	1.3
ICAO	0.4
ILO	1.5
IMO	0.1
ITU	0.4
UNAIDS	0.4
UNDP	10.2
UNESCO	1.3
UNFPA	2.8
UNHCR	10.3
UNICEF	16.4
UNIDO	0.6
United Nations	14.0
UNOPS	2.4
UNRWA	2.5
UN Tourism	0.1
UN-Women	1.0
UPU	0.2
WFP	22.0
WHO	7.4
WIPO	0.8
WMO	0.2

*Source:* CEB.

*Note:* The United Nations share includes five other JIU participating organizations: UNEP, UN-Habitat, UNCTAD, ITC and UNODC. The United Nations share is calculated based on the United Nations expenses as reported in volume I of the United Nations financial report and audited statements ([A/80/5 \(Vol. I\)](#)) (excluding United Nations peacekeeping operations).

## Annex V

### Composition of the Joint Inspection Unit

1. The composition of the Joint Inspection Unit in 2025 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. As at 1 January 2026, the composition of the Joint Inspection Unit was as follows:

Mohanad Ali Omran Al-Musawi (Iraq) (2027)  
Makiese Kinkela Augusto (Angola) (2030)  
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)  
Marcel Jullier (Switzerland) (2030)  
Jesús S. Miranda Hita (Spain) (2030)  
Victor Moraru (Republic of Moldova) (2030)

3. 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 2026 is as follows:

Conrod Hunte (Antigua and Barbuda), Chair  
Mohanad Ali Omran Al-Musawi (Iraq), Vice-Chair

## Annex VI

### Programme of work of the Joint Inspection Unit for 2026

<i>Project number</i>	<i>Title</i>	<i>Type</i>
A.488	Review of practices and mechanisms of United Nations system organizations in adapting to challenges in financing: a retrospective analysis	System-wide
A.489	Review of the implementation of the Three Lines Model in the United Nation system	System-wide
A.490	Review of shared services across the United Nations system	System-wide
A.491	Review of the role of earmarked funding in mandate implementation within United Nations system organizations	System-wide
A.492	Review of digital transformation in United Nations system organizations	System-wide
A.493	Quinquennial review of the acceptance, implementation and outcomes of the recommendations of the Joint Inspection Unit	System-wide

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