Joint Inspection Unit of the United Nations System

Presentation to the 2025 Regular Session of the Panel of External Auditors and its Technical Group

20 November 2025

Recent JIU reports and notes

2024 releases

- JIU/REP/2024/1. Review of management and administration in the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women)
- JIU/REP/2024/2. Review of the acceptance and implementation of JIU recommendations by the United Nations system organizations, the process of handling the JIU reports by the JIU participating organizations and their consideration by their legislative/governing bodies
- JIU/REP/2024/3. Budgeting in organizations of the United Nations system (Part II and II)
- JIU/REP/2024/4. Review of the implementation of the principle of mutual recognition within the United Nations system
- JIU/NOTE/2024/1. 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/2024/2. 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

2025 releases

- JIU/REP/2025/1. Review of management and administration in the United Nations Environment Programme
- JIU/REP/2025/2. Review of policies and practices to prevent and respond to sexual exploitation and abuse in the United Nations system organizations
- JIU/REP/2025/3. 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

Ongoing reviews and upcoming releases in 2025 and 2026

Review title	Expected conclusion date
Review of the policies and practices for determining the rates of programme support costs in organizations of the UN system	November 2025
Review of the Health Services in the United Nations system	November 2025
Review of the Ombudsman function in the UN system organizations	November 2025
Review of management and administration in the United Nations Educational, Scientific and Cultural Organization	December 2025
Review of the governing body structures in the World Meteorological Organization	April 2026
Review of the strategic planning function in United Nations system organizations	July 2026
Review of recruitment policies and practices in United Nations system organizations	July 2026
Review of data governance frameworks in United Nations system organizations	July 2026
Review of decentralized evaluations in United Nations system organizations	October 2026
Review of travel arrangements in UN system organizations	December 2026
Review of emergency response mechanisms in UN system organizations	tbc

Joint Inspection Unit of the United Nations system

Review of donor-led assessments and other oversight-related requests from donors in the context of funding agreements and the United Nations single audit principle

Inspector Jesus Miranda Hita

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1. Objectives, scope and outputs
2. Analysis of donor conditionalities
3. Legal framework
4. Formal recommendations

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Objectives

- Map donor conditionalities
- Understand their rationale
- Implications for the organizations
- Assess past initiatives to address conditionalities
- Legal analysis

Scope

- System-wide
- Conditionalities beyond information / assurance provided as standard
- Voluntary non-core contributions

Outputs

- Report
- Supplementary document: legal analysis and tables

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Categories of conditionalities /1

- Audit
- Evaluation
- Investigation
- Risk
- Programme monitoring
- Financial reporting
- Entity-wide reviews / accreditations

Categories of conditionalities /2

- Requests that organizations found more burdensome
  - audit of projects/programmes
  - investigations
  - entity-wide reviews

Rationale

- Reliance on voluntary funding
- Competition
- Scrutiny over voluntary funds
- Misalignment between reporting and assurance provided as standard and donor needs
- Limited visibility by governing bodies into donor agreements accepted by management

Trend

- The trend of increasing donor oversight on voluntary contributions already observed by JIU in 2017 has continued
- Driven by
  - new requests from existing donors
  - new and increasingly significant donors (international financial institutions and climate funds)

Impact

- Financial
- Politics and governance: impartiality, confidentiality, independence and exclusive international character
- Policy improvements

Assessment of past and current initiatives

- Very limited impact of initiatives to streamline donor conditionalities
  - *MOPAN*
  - *GHD*
  - *IATI*
  - *Grand Bargain*
  - *United Nations Funding Compact*
  - *UNRIAS-UNRIAS Principles for Donor engagement*
  - *FBN Working Group on donor conditionalities*
  - *FMOG initiative*
  - *2017 JIU recommendations*

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Legal framework
Single Audit Principle

- FRR: SAP: external auditors
- Office of Legal Affairs: any external review, audit, inspection, monitoring, evaluation or investigation of UN activities can be undertaken only by the oversight bodies mandated by the GA
- JIU: SAP only covers external auditors

Legal framework
P&Is

- P&Is apply to all donors, regardless of their nature or status under the Conventions

Legal framework
Inviolability of archives

- Inviolability prevents forcible and unauthorized access
- Inviolability is not affected when access occurs with authorization

Legal framework
Independence and international character

- Not request or receive instructions from outside
- Right to define internal structures and procedures
- Obligation of Member States not to seek to influence
- Non-member donors can make their voluntary contributions conditional on reporting and oversight activities, provided that the UN legal framework is not compromised

Legal framework
Investigations

- Requests for detailed information on misconduct are not acceptable if they compromise adherence to the UN legal framework
- Information shared should be limited to anonymized, general, or statistical data

Legal framework
Duty to assist and cooperate in good faith with United Nations organizations

- Conditions that permit donor involvement in oversight processes may be acceptable, provided they
  - remain consistent with Member States' duty to cooperate in good faith
  - and with the overall legal frameworks of the United Nations entities
  - and do not compromise the independence and integrity of internal oversight functions

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Formal recommendations / Summary

No.	Recommendation
1	**Transparency:** policies and oversight reports
2	**Transparency:** standard assurance provided
3	**Transparency:** accepted conditionalities
4	**Cost recovery:** full recovery of costs of donor requests
5	**Fundamental rights:** protection of sensitive information and human rights
6	**Legal compliance review:** of funding agreements to ensure compliance with member states' obligation to refrain from exerting undue influence
7	**Legislative endorsement:** of fundamental principles for donor engagements

About the Joint Inspection Unit

The Joint Inspection Unit is the only independent external oversight body of the United Nations system mandated to conduct evaluations and inspections system-wide

The JIU works to secure efficiency and transparency and to promote greater coordination between the United Nations entities

The Unit is a subsidiary body of the General Assembly and reports to the governing bodies and legislative organs of the organizations that have accepted the statute of the Joint Inspection Unit

Copies of the JIU statute, its annual report to the General Assembly and its review reports are available at www.unjiu.org

Visit the JIU web site – www.unjiu.org to access all our reports and notes