

**REVIEW OF THE ACCEPTANCE AND IMPLEMENTATION
OF JIU RECOMMENDATIONS BY THE UNIVERSAL
POSTAL UNION (UPU)**

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I. INTRODUCTION

1. The General Assembly of the United Nations has repeatedly noted the importance of enhancing the effectiveness of the Joint Inspection Unit (JIU) and its follow-up system and has reaffirmed that the effectiveness of the JIU is a shared responsibility of the Unit, member States, and the secretariats of the participating organizations.¹

2. In its resolution 54/16, the General Assembly endorsed the proposal of the Unit to establish a system for the handling of JIU reports and recommendations by its participating organizations. The proposal entitled “Towards a more effective system of follow-up on reports of the Joint Inspection Unit” was attached as an annex to the Unit’s annual report for 1997.² Subsequently, the Unit undertook negotiation on specific follow-up agreements with the secretariats of its participating organizations, which were ratified by the respective governing bodies between 2000 and 2005. The pilot scheme agreed with the Universal Postal Union (UPU) was approved by the UPU Council of Administration in 2001.³

3. Subsequently, in 1998 the Unit started tracking actions taken by legislative bodies on its recommendations. That tracking system evolved over the years and the current web-based tracking system (WBTS) was introduced in 2012. The WBTS provides an online platform allowing participating organizations to access and update the status of the consideration of JIU reports and the acceptance and implementation of recommendations. The General Assembly in its resolution 69/275 requested the heads of participating organizations to make full use of the web-based system and to provide an in-depth analysis of how the recommendations of the Unit are being implemented.⁴

4. The Unit is committed to further enhance the effectiveness of its follow-up system and therefore decided to include in its programme of work for 2015 a review of the acceptance and implementation of JIU recommendations by its participating organizations for the period 2006-2012. The years 2013 onwards have been excluded from the analysis given the time taken for reports to be considered by legislative bodies and for recommendations to be implemented by management. All recommendations prior to 2006 have been closed and their acceptance/implementation was no longer tracked.

5. The review is being conducted in two phases. The objectives of the present first phase are to review:

- The acceptance and implementation of recommendations by JIU participating organizations, based on the statistics provided in the WBTS, to prompt action to clear recommendations outstanding for five years or more; and
- The process of handling JIU reports by the secretariats and legislative bodies of participating organizations to identify shortcomings and delays in the process.

6. A questionnaire on the process of handling JIU reports, notes and management letters has been sent to the JIU focal points at each organization. The results of the first phase of the review will be presented in a series of management letters addressed to the executive heads of participating organizations.

7. The second phase will aim at identifying good follow-up practices at organizations and drawing lessons to enhance the follow-up process.

8. The present management letter, addressed for action to the Director General of UPU, is the result of the analysis carried out during the first phase of the project and therefore includes:

¹ General Assembly resolutions 50/233, 54/16, 62/246, 63/272, 64/262, 65/270, 66/259, 68/266 and 69/275.

² A/52/34

³ CA 2001-Doc 6b and Annex 1, 2001 CA Summary record.

⁴ OP15

- A comparison of the acceptance and implementation rates for the period 2006-2012 to position UPU within the spectrum of JIU participating organizations;
- An analysis of the process of handling JIU reports issued from 2010 to 2012 by UPU legislative bodies).

9. Comments on the draft management letter were sought from UPU management and taken into account in finalizing the letter. In accordance with article 11, paragraph 2 of the JIU statute, the present management letter was finalized after consultation among the Inspectors so as to test its conclusions and recommendations against the collective wisdom of the Unit.

II. ACCEPTANCE AND IMPLEMENTATION OF JIU RECOMMENDATIONS

10. Based on data extracted from the JIU web-based tracking system at the time this review was initiated in February 2015, UPU ranked 24th in the acceptance and 27th in the implementation of JIU recommendations among all participating organizations and entities considered in the review for the period 2006-2012. As shown in table 1 below, UPU's acceptance and implementation rates were far below the average rates of all organizations. In the draft management letter sent to UPU for comments in December 2015, **the Inspector invited UPU management to take action to improve the rates of acceptance and implementation of recommendations.**

Table 1
Rates of acceptance and implementation (2006-2012)*

	UPU	All organizations
Number of recommendations	300	7692**
Number of accepted recommendations	77	5000**
Number of implemented recommendations	36	4020**
Rate of acceptance	25.7%	65%
Rate of implementation	46.8%	80.4%

* As recorded in the WBTS in February 2015.

**Number of recommendations multiplied by the number of organizations concerned, to which recommendations are addressed for action.

11. A fruitful and constructive dialogue was subsequently entered into with UPU management both in person and in writing. The Inspector was assured that UPU is investing a lot in order to further improve its governance and transparency. In its comments to the draft management letter⁵ UPU reported that since 2015 it was performing a complete follow-up on the recommendations issued by its oversight function. The JIU recommendations have been followed up since 2014. Given the fact that UPU was not using the WBTS since its inception, the overall picture of acceptance and implementation appears to be significantly different from the internal records.

12. JIU was informed that a complete review of recommendations and their implementation was carried out at the end of January 2016 resulting to 25 out of 52 reviewed JIU recommendations being implemented, equivalent to 48 per cent.

13. The UPU management proposed a very pragmatic approach to performing a follow-up on JIU recommendations in the WBTS following the forthcoming 26th Universal Postal Congress in September-October 2016. The suggested approach includes a training to be provided by JIU in the course of the summer 2016 followed by uploading onto the WBTS the information on the recommendations issued in 2014-2015 including the status of their implementation. The latter to be performed following the 2016 Congress and until the end of the year. In 2017, UPU shall report on the recommendations for the period 2006-2013.

14. The Inspector welcomes such a constructive and pragmatic approach adopted by UPU management and looks forward to continuing the positive dialogue. JIU stands ready to provide any necessary training and help desk assistance as appropriate.

Recommendation 1

The Director General of UPU should ensure that action is taken to resume the Organization's reporting on the acceptance and implementation of JIU recommendations aiming at updating the information for the years 2006 onwards in the WBTS by the end of 2017.

⁵ Letter of 27 May 2016 from Mr. Pascal Clivaz, UPU Deputy Director-General, on behalf of the Internal Audit Committee.

III. CONSIDERATION OF JIU REPORTS BY UPU LEGISLATIVE BODIES

15. This chapter presents an analysis of the process of consideration of JIU reports by UPU during the period 2010-2012 and makes recommendations on how to improve it in line with good practices to enhance transparency and accountability.

16. The JIU reviewed the handling of 22 reports issued by the Unit during this period, which contain at least one recommendation addressed to the UPU Council of Administration.

17. The Inspector would appreciate if due consideration is given to adjusting UPU practices for the handling and considerations of JIU reports, in line with the relevant provisions of the JIU statute (articles 11.4 and 12) to which UPU has adhered to, and the pilot scheme approved by the Council of Administration.⁶

A. Dissemination of JIU reports

18. Article 11.4(c) of the JIU statute provides that upon receipt of reports, the executive head(s) concerned shall take immediate action to distribute them to the states members of their organization. Paragraph 10 of the pilot scheme⁷ agreed with UPU provides that “the Director General will circulate JIU reports of relevance⁸ thus received to the member States of the UPU's Council of Administration, with or without his comments”.

19. It is noted that the UPU does not distribute JIU reports as official documents as it is required above; instead, a reference to the JIU website is provided in the memorandum by the Secretary General on the work of the JIU to the Committee 2 (Finance and Administration of the Council of Administration)⁹ presenting the reports and recommendations for consideration of the legislative body. However, not all reports sent for action by the legislative body were brought to the attention of member States; only a few were considered of relevance as specified in the pilot scheme agreed. In the view of the Inspector, a hyperlink to the reports in question would facilitate a better access and dissemination. **It is therefore recommended that the reference to the JIU website be replaced by hyperlinks to the specific reports.**

20. The response to the JIU questionnaire indicated that within the Organization JIU reports are also disseminated depending on the topic.

B. Reports considered by legislative bodies

21. Selected JIU reports are considered under a separate agenda item of the Finance and Administration Committee of the Council of Administration dedicated to JIU, entitled “Report on the work of the United Nations Joint Inspection Unit” or under another specific thematic agenda item of the same Committee.

⁶ CA 2001-Doc 6b and Annex 1, 2001 CA Summary record.

⁷ CA 2001-Doc 6b. Annex 1.

⁸ Paragraph 8 and 9: Basic criteria to determine the relevance of reports to the UPU will be whether the report in question and the recommendations therein satisfy any one of the following factors: a) fits within the mandate and purposes of the Organization; b) has a bearing on the efficiency of the services and proper use of funds; c) is aimed at improving management and methods, and at achieving greater coordination between organizations; d) is aimed at assisting the Council of Administration in carrying out the responsibility for external evaluation of programmes and activities; e) is aimed at advising the organization on the methods for internal evaluation, or periodically assessing these methods, or making ad hoc evaluations of programmes and activities. JIU will give full consideration to the comments called for in paragraph 7 above in deciding whether or not to submit the final version of the report to the Director General, in accordance with Article 11, paragraph 4 (a) of the JIU statute, for consideration by the Council of Administration.

⁹ CA C 2 2014.1-Doc 6.

22. According to our research on the Organizations' website for the period 2010-2012, 8 of 22 reports sent for action to the legislative body appeared to be considered (36 per cent) (see annex I). In the Inspector's view, it is acceptable for small organizations like UPU that only those reports which are defined of relevance to the organization are considered. The JIU has recently decided that, at the time of soliciting substantive comments to the draft version of reports or notes from small organizations like UPU, to engage in a dialogue with the organization concerned to ascertain the relevance of the report to the organization and the capacity of the organization to accept and implement its recommendations. Such a dialogue should take place before the deadline for receiving factual corrections and substantive comments; the published version of the report or note would then reflect those recommendations, the implementation of which would be agreed upon to be beyond the capacity of the organization, as "for information" only, rather than "for action".¹⁰

23. As a matter of fact, paragraph 7 of the pilot scheme provides that "upon receipt of the draft of a JIU report for comments, the Directory General will include in his comments an indication whether the report is relevant to the UPU, and, if not, provide reasons." **The Inspector invites UPU management to better communicate the relevance of JIU reports and the applicability of some system-wide recommendations to the organization when draft reports are received for comments.**

24. **The Inspector invites UPU management to input the required information (date and document reference of executive head's comments and action by legislative body) in the WBTS.**

C. Submission of CEB and executive head's comments

25. In the case of system-wide reports, article 11.4 (e) of the JIU statute calls for the preparation of joint comments of executive heads within the framework of the CEB for submission to the competent organs of the organizations together with any comments of the respective executive head on matters that concern his/her organization.

26. It is noted that the CEB comments are not transmitted to the Council of Administration together with the comments of the executive heads. **Hyperlinks to the CEB comments on relevant reports could be provided together with the hyperlinks to the JIU reports.**

27. Executive head's comments are issued for selected reports in the form of a memorandum by the Secretary General, which includes a brief summary of the reports and comments on the report recommendations, as applicable to UPU.

D. Decisions taken on JIU recommendations

28. Article 11.4 (f) of the JIU statute stipulates that executive heads of organizations shall inform the Unit of all decisions taken by the competent organs of the organizations on reports of the Unit. This is a necessary requirement for JIU reports to have impact, as article 5, paragraph 5, of the JIU statute provides that the Inspectors of the Unit may make recommendations but have no power of decision.

29. Paragraph 12 of the pilot scheme provides that the documents, which will be submitted to the Council of Administration by the Director General concerning JIU reports, will be action-oriented and will contain, besides the comments that the International Bureau may wish to submit on the recommendations contained in the reports, a clear indication of (a) which of the recommendations addressed to the Director General are acceptable and (b) which of the recommendations require legislative action in terms of specific decisions (endorse, modify or reject). It is understood that consideration by the Council of Administration will focus mainly on the recommendations addressed to it for action. This will not, however, preclude that the

¹⁰ A/68/34, para. 84.

recommendations addressed to the Director General and his comments thereon may also be reviewed by the Council, should it so wish.

30. In the practice, the Secretary General's memorandum on the work of the JIU with comments on some JIU reports, includes wording for the decision expected from the Council which could be: (a) to take note of the JIU report(s); (b) to take note of the document presenting JIU reports, and/or (c) to rule on selected recommendation(s) among those addressed for action to the Council and the related proposal by the International Bureau. According to our records, not all recommendations on the eight reports considered of relevance to the Organization during the period 2010-2012 were brought to the attention of the Council for decision-making. The WBTS records show 10 recommendations as accepted and 14 recommendations as "under consideration" or "not available". **The Inspector requests UPU management to indicate clearly the course of action for each JIU recommendation addressed to the legislative body and the executive head, in line with the above-mentioned provisions in paragraph 12 of the agreed pilot scheme.**

E. Follow-up and reporting on the implementation of JIU recommendations

31. In line with article 12 of the JIU statute, the executive heads shall ensure expeditious implementation of approved/accepted recommendations. Paragraph 14 of the follow-up scheme stipulates that the Secretary General will regularly submit to the Council of Administration status reports concerning the measures taken on the implementation of approved recommendations (including recommendations addressed to and accepted by the Director General) of the Unit. This would normally be done by way of a matrix providing an overview of current status, as contained in annex I of the JIU annual report of 1997 (A/52/34).

32. The response to the JIU questionnaire indicates that the JIU focal points are responsible for monitoring the implementation of JIU recommendations and centralised at the Cabinet level. "The follow-up is based on interviews and discussions with the different parties (with tests on a sample basis). Then, the conclusions are presented to the internal audit committee. The acceptance is given by the DG/DDG of the organisation. The decision on whether to implement or not is taken by the internal audit committee." A follow-up on the recommendations, with the comments of the executive head is made every year to the Council of Administration.

33. Although the Inspector considers the above-mentioned review of JIU recommendations by the audit committee as a good practice, the JIU did not identify any annual follow-up reports to the Council of Administration on the status of JIU recommendations formulated during the period 2010-2012, other than the reports submitted in 2011 and 2013 to the Council with the executive head's comments on the JIU reports and recommendations of relevance to the Organization issued during the preceding period.¹¹ **The Inspector would appreciate receiving clarification in this regard and invites UPU management to present to the Council an annual follow-up report in line with the referred provisions in paragraph 14 of the agreed pilot scheme, including in a matrix the status of implementation of each recommendation contained in each JIU report addressed for action to legislative body and the executive head.**

34. We would appreciate receiving a response to this management letter and recommendations by 31 August 2016.

¹¹ CA C2 2013.2-Doc.7 & Rev.1 and CA C3 2011.1-Doc.15.

Annex I. Consideration of JIU reports by the UPU legislative body (2010-2012)

Report	Type of report (System-wide, several or single organization) (a)	Date report sent for action (b)	Date of issuance of CEB comments issued and document reference (c)	Time taken by CEB secretariat to issue comments issued (in months) (d)=(c) – (b)	Date of issuance of executive head's comments issued and document reference (e)	Time taken by executive head to issue comments (in months) (f)= (e) –(b)	Date report taken up by legislative body and document reference (g)	Time between report sent for action and taken up by legislative body (in months) (h) = (g) –(b)	Action taken by legislative bodies (accept, reject, note taken, no action) (j)	Remarks (on time for consideration, comments by CEB and by secretariat and action taken by LBs) (k)
JIU/REP/2012/12	SWR	15/02/2013	23/05/2013 A/67/873/A dd.1	3 months	No documents available	No documents available	No documents available	No documents available	No documents available	No documents available
JIU/REP/2012/10	SEV	02/05/2013	n/a	n/a	11/11/2013 CA C2 2013.2-Doc 7 Rev.1	6 months	11/11/2013 CA C2 2013.2-Doc 7 Rev.1	6 months	13/11/2013 CA2013.2-Doc.8 Committee 2 took note of the report on the work of the JIU and the corresponding recommendations to UPU	Note taken
JIU/REP/2012/9	SWR	28/02/2013	19/09/2013 A/68/373/A dd.1	7 months	No documents available	No documents available	No documents available	No documents available	No documents available	No documents available CEB comments > 6 months
JIU/REP/2012/8	SWR	28/06/2013	04/09/2013 A/68/344/A dd.1	3 months	11/11/2013 CA C2 2013.2-Doc 7 Rev.1	4.5 months	11/11/2013 CA C2 2013.2-Doc 7 Rev.1	6 months	Same as above	Note taken
JIU/REP/2012/5	SWR	28/02/2013	19/09/2013 A/68/67/Ad d.1	7 months	No documents available	No documents available	No documents available	No documents available	No documents available	CEB comments > 6 months No documents available

Report	Type of report (System-wide, several or single organization) (a)	Date report sent for action (b)	Date of issuance of CEB comments issued and document reference (c)	Time taken by CEB secretariat to issue comments issued (in months) (d)=(c) – (b)	Date of issuance of executive head's comments issued and document reference (e)	Time taken by executive head to issue comments (in months) (f)= (e) –(b)	Date report taken up by legislative body and document reference (g)	Time between report sent for action and taken up by legislative body (in months) (h) = (g) –(b)	Action taken by legislative bodies (accept, reject, note taken, no action) (j)	Remarks (on time for consideration, comments by CEB and by secretariat and action taken by LBs) (k)
JIU/REP/2012/4	SWR	23/10/2012	21/06/2013 A/67/888/A dd.1	8 months	No documents available	No documents available	No documents available	No documents available	No documents available	CEB comments > 6 months No documents available
JIU/REP/2012/2	SWR	11/05/2012	28/09/2012 A/67/337/A dd.1	4.5 months	No documents available	No documents available	No documents available	No documents available	No documents available	No documents available
JIU/REP/2011/9	SWR	09/03/2012	29/06/2012 A/67/119/A dd.1	3.5 months	No documents available	No documents available	No documents available	No documents available	No documents available	No documents available on the UPU website
JIU/REP/2011/7	SWR	29/03/2012	29/08/2012 A/67/140/A dd.1	5 months	No documents available	No documents available	No documents available	No documents available	No documents available	No documents available
JIU/REP/2011/6	SWR	21/02/2012	02/07/2012 A/67/83/Ad d.1	5 months	No documents available	No documents available	No documents available	No documents available	No documents available	No documents available
JIU/REP/2011/5	SWR	21/02/2012	28/02/2012 A/66/710/A dd.1	0.25 month	No documents available	No documents available	No documents available	No documents available	No documents available	No documents available
JIU/REP/2011/4	SWR	29/03/2012	15/06/2012 A/67/78/Ad d.1	2.5 months	No documents available	No documents available	No documents available	No documents available	No documents available	No documents available
JIU/REP/2011/3	SWR	08/07/2011	29/02/2012 A/66/717/A dd.1	7 months	No documents available	No documents available	No documents available	No documents available	No documents available	CEB comments > 6 months No documents available

Report	Type of report (System-wide, several or single organization) (a)	Date report sent for action (b)	Date of issuance of CEB comments issued and document reference (c)	Time taken by CEB secretariat to issue comments issued (in months) (d)=(c) – (b)	Date of issuance of executive head's comments issued and document reference (e)	Time taken by executive head to issue comments (in months) (f)= (e) –(b)	Date report taken up by legislative body and document reference (g)	Time between report sent for action and taken up by legislative body (in months) (h) = (g) –(b)	Action taken by legislative bodies (accept, reject, note taken, no action) (j)	Remarks (on time for consideration, comments by CEB and by secretariat and action taken by LBs) (k)
JIU/REP/2011/1	SWR	10/06/2011	23/03/2012 A/66/327/A dd.1	9 months	21/10/2011 CA C3 2011.1-Doc 15	5 months	09/11/2011 CA C3 2011.1-Doc 15	5 months	Summary records of the 2011.1.CA Committee 3 noted the report on the work of the United Nations Joint Inspection Unit,... (CA C 3 2011.1–Doc 15)	Note taken CEB comments > 6 months
JIU/REP/2010/8	SWR	29/03/2011	23/09/2011 A/66/355/A dd.1	6 months	21/10/2011 CA C3 2011.1-Doc 15	7 months	09/11/2011 CA C3 2011.1-Doc 15	8 months	Same as above	Note taken
JIU/REP/2010/7	SWR	16/12/2010	23/09/2011 A/66/348/A dd.1	9 months	21/10/2011 CA C3 2011.1-Doc 15	10 months	09/11/2011 CA C3 2011.1-Doc 15	12 months	Same as above	Note taken CEB comments > 6 months
JIU/REP/2010/6	SWR	22/11/2010	17/08/2011 A/66/308/A dd.1	9 months	21/10/2011 CA C3 2011.1-Doc 15	11 months	09/11/2011 CA C3 2011.1-Doc 15	12 months	Same as above	Note taken. CEB comments > 6 months
JIU/REP/2010/5	SWR	04/01/2011	23/09/2011 A/66/73/Ad d.1	8 months	21/10/2011 CA C3 2011.1-Doc 15	9.5months	09/11/2011 CA C3 2011.1-Doc 15 7/9/2011 CA C3 2011.1-Doc 17	10 months	Same as above	Note taken CEB comments > 6 months
JIU/REP/2010/4	SWR	22/11/2010	17/08/2011 A/65/788/A	9 months	No documents	No documents available	No documents	No documents available	No documents available	No documents available

Report	Type of report (System-wide, several or single organization) (a)	Date report sent for action (b)	Date of issuance of CEB comments issued and document reference (c)	Time taken by CEB secretariat to issue comments issued (in months) (d)=(c) – (b)	Date of issuance of executive head's comments issued and document reference (e)	Time taken by executive head to issue comments (in months) (f)= (e) –(b)	Date report taken up by legislative body and document reference (g)	Time between report sent for action and taken up by legislative body (in months) (h) = (g) –(b)	Action taken by legislative bodies (accept, reject, note taken, no action) (j)	Remarks (on time for consideration, comments by CEB and by secretariat and action taken by LBs) (k)
			dd.1		available		available			
JIU/REP/2010/3	SWR	18/06/2010	09/09/2010 A/65/345/A dd.1	3 months	11/10/2010 CA C3 2010.1–Doc 18.Annexe 2	4 months	10/11/2010 CA C 3 2010.1–Doc 18 and .Annexe 2	5 months	Summary Record of the 2010.1 CA Recommendations 1,6,7,8,16 and 17 approved and recommendations addressed to EH noted	Decision taken on some recommendations
JIU/REP/2010/2	SWR	19/05/2010	01/09/2010 A/65/338/A dd.1	4 months	No documents available	No documents available	No documents available	No documents available	No documents available	No documents available
JIU/REP/2010/1	SWR	19/03/2010	07/09/2010 A/65/346/A dd.1	6 months	No documents available	No documents available	No documents available	No documents available	No documents available	No documents available

Total reports: 22