

**REVIEW OF THE ACCEPTANCE AND IMPLEMENTATION
OF JIU RECOMMENDATIONS BY THE UNITED NATIONS
EDUCATIONAL, SCIENTIFIC AND CULTURAL
ORGANIZATION (UNESCO)**

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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 1996-1997.² Subsequently, the Unit undertook negotiation on specific follow-up agreements with the secretariats of its participating organizations, which were ratified by their respective governing bodies between 2000 and 2005. The Executive Board of the United Nations Educational, Scientific and Cultural Organization (UNESCO) approved in 2002 the pilot scheme laid out in 165 EX/40³; and in 2004 it approved its continuation.⁴

3. In 1998, the Unit started tracking the action taken by legislative bodies on its recommendations. That tracking system evolved over the years into a web-based tracking system (WBTS), which was introduced in 2012. The WBTS serves as an online platform allowing participating organizations to access and update the status of consideration of JIU reports and the acceptance and implementation of recommendations. The General Assembly in its resolution 69/275 requests 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.⁵

4. The Unit is committed to further enhancing 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 during 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 made prior to 2006 had been closed and their acceptance and implementation were 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 consideration of JIU reports by the legislative bodies of organizations in order to identify shortcomings and delays in the process.

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

7. The second phase will identify good follow-up practices at organizations and draw lessons to enhance the follow-up process.

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 165EX/49 of 11 October 2002, page 3, Item 9.6. Subject to the clarification that all reports of relevance to UNESCO will include the comments of the Director-General.

⁴ 169EX/Decisions of 25 May 2004, page 37, Item 7.2.

⁵ OP.15.

8. The present management letter, which is addressed for action to the Director-General of UNESCO includes:

- A comparison of the acceptance and implementation rates for the period 2006-2012 in order to position UNESCO within the spectrum of JIU participating organizations;
- A trend analysis of the acceptance and implementation rates at UNESCO for the period 2006-2012;
- A review of recommendations formulated during the period 2006-2009 still outstanding, the acceptance of which is “not available” or “under consideration”, and/or the implementation of which is “in progress”, “not started” or “not available”; and
- An analysis of the process of handling JIU reports, with emphasis on the period 2010 to 2012.

9. Comments on the draft management letter were sought from UNESCO 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 RECOMMENDATIONS

A. Above-average rates of acceptance and implementation of recommendations

10. When the present review was initiated in February 2015, UNESCO ranked 9th in the acceptance and 7th in the implementation of JIU recommendations among all participating organizations and entities considered in our review for the period 2006-2012. UNESCO's acceptance and implementation rates were well above the average of all organizations, as shown in the table below.

Table 1a
Rates of acceptance and implementation (2006-2012), as of February 2015

	UNESCO	All organizations
Number of recommendations	343	7692*
Number of accepted recommendations	281	5000*
Number of implemented recommendations	254	4020*
Rate of acceptance	81.9%	65%
Rate of implementation	90.4%	80.4%

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

11. By the time this management letter was being finalized in June 2016, both rates have increased, as shown in the table below. UNESCO ranks currently 8th in the acceptance and 6th in the implementation of JIU recommendations. **The Inspector commends UNESCO on these positive results.**

Table 1b
Rates of acceptance and implementation (2006-2012), as of June 2016

	UNESCO	All organizations
Number of recommendations	343	7679*
Number of accepted recommendations	289	5315*
Number of implemented recommendations	273	4666*
Rate of acceptance	84.3%	69.2%
Rate of implementation	94.5%	87.8%

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

B. Trend of acceptance and implementation of recommendations

12. It can be further noted that both the rates of acceptance and implementation of recommendations fluctuated over the period 2006-2012 to decrease by 2012, as shown in the table below. **The Inspector invited UNESCO management to analyse the reasons for this trend and report to the JIU.**

Table 2a
Trend of acceptance and implementation (2006-2012), as of March 2016

	2006	2007	2008	2009	2010	2011	2012
Number of recommendations	30	39	47	47	63	71	46
Rate of acceptance	90%	82.1%	89.4%	66%	92.1%	85.9%	78.3%
Rate of implementation	100%	90.6%	100%	100%	96.6%	85.3%	86.1%

13. In its comments to the draft management letter, UNESCO indicated the fluctuations in the rates by year are related to the acceptance rates for certain reports. For example, in 2009, the 16 recommendations in JIU/REP/2009/6⁶ were all determined to be not relevant to UNESCO, leading to a distorted figure for the year. Similarly, in 2012, the four recommendations in JIU/REP/201/11⁷ were also deemed not relevant to UNESCO. UNESCO is of the opinion that a more balanced view of its performance may be to measure UNESCO's acceptance and response (or lack of response) to those recommendations considered as relevant to UNESCO. As noted above, the trend is linked to the number of recommendations deemed not relevant for UNESCO. The higher the number of recommendations that the Organization deems not relevant, the lower the acceptance rates. The Inspector believes that this issue related to the method applied when the WBTS was designed to calculate the rates of acceptance of recommendations entails a corporate analysis and decision by the Unit, which will not be exempted of cost implications to redesign the system.

14. In the meantime, **the Inspector invites UNESCO management to clearly indicate the non-relevance of recommendations at the time the draft report is received for comments, requesting that these recommendations be reflected as for information only in the annex table "Overview of actions to be taken by participating organizations on the recommendations of the Joint Inspection Unit"**.

15. UNESCO further noted in its comments that the Organization cannot accept recommendations addressed to the Secretary-General or the General Assembly of the United Nations⁸. The Inspector recognizes that this is also an issue that needs to be analyzed collectively by the Unit and a relevant course of action adopted, most probably during the second part of this review, which will deal with lessons learned.

16. The Inspector noted the progress achieved in the implementation of recommendations, which tends to increase over time, as shown in the table below, using the data extracted from the WBTS at the time this management letter was being finalized in June 2016.

Table 2b
Trend of acceptance and implementation (2006-2012), as of June 2016

	2006	2007	2008	2009	2010	2011	2012
Number of recommendations	30	39	47	47	63	71	46
Rate of acceptance	90%	84.6%	89.4%	68.1%	92.1%	85.9%	78.3%
Rate of implementation	100%	100%	100%	100%	96.6%	85.3%	86.1%

⁶ "Offshoring in the United Nations system organizations: offshore service centers".

⁷ "Financing for humanitarian operations in the United Nations system".

⁸ For example, recommendation 3 of JIU/REP/2012/11.

C. Lower rates of acceptance and implementation of recommendations addressed to the executive head

17. Unlike most participation organizations, UNESCO’s rates of acceptance and implementation of recommendations addressed for action to the executive head during the period 2006-2012 were lower than the rates of acceptance and implementation of recommendations addressed for action to the legislative bodies. These results are inconsistent with the practice of not considering and taking action on JIU reports and recommendations by UNESCO legislative bodies. Also, in principle, recommendations addressed to executive heads are more easily accepted and implemented since they do not entail significant policy changes or costs requiring the approval of member States. **The Inspector invited UNESCO management to analyse the issue and report back to the JIU.**

Table 3a
Rates of acceptance and implementation by addressee (2006-2012), as of August 2015

	UNESCO executive head	UNESCO governing body
Rate of acceptance	81.6%	87.9%
Rate of implementation	87.9%	92.0%

18. In its comments to the draft management letter, UNESCO pointed out that the spread is too small and, in UNESCO’s view, not material. Actually, the difference between the rates of recommendations addressed to the executive head and legislative body is 6.3 per cent for the acceptance and 4.1 per cent for the implementation.

19. The Inspector noted that at the time of finalizing this management letter in June 2016, the difference is indeed not material, as disclosed below.

Table 3b
Rates of acceptance and implementation by addressee (2006-2012), as of June 2016

	UNESCO executive head	UNESCO governing body
Rate of acceptance	83.2%	86.9%
Rate of implementation	93.1%	97.7%

D. Long-outstanding recommendations for five years or more

20. A review of 163 recommendations in 24 JIU reports and notes addressed for action to UNESCO during the period 2006-2009 showed that, as of March 2016, there were only 5 outstanding recommendations for five years or more, for which action should have already been taken by UNESCO to either accept and implement or to reject them, as shown by the table below. **Action by UNESCO was requested to clear these long-outstanding recommendations, as applicable.**

Table 4
Long-outstanding recommendations for five years or more (2006-2009), as of March 2016

Report number	Recommendation number	Current status
JIU/NOTE/2007/2	1	Implementation: In progress
	3	Implementation: In progress
JIU/REP/2007/2	5	Implementation: In progress
JIU/REP/2007/4	6	Acceptance: Under consideration
JIU/NOTE/2009/2	1	Acceptance: Under consideration

21. By the time this management letter was being finalized, UNESCO reported that all five long-outstanding recommendations have been cleared. Their status has been updated in the WBTS, which shows no outstanding recommendations for the period reviewed (2009-2009), as of June 2016.

III. CONSIDERATION OF REPORTS BY UNESCO LEGISLATIVE BODIES

22. The review of 25 reports issued by the Unit during the period 2010-2012, containing at least one recommendation addressed to UNESCO legislative bodies, showed that the process in place at UNESCO for handling JIU reports and recommendations was not in line with the provisions of the JIU statute and the follow-up scheme described in 165 EX/40 and approved by UNESCO Executive Board. In its comments to the draft management letter, UNESCO admitted that since 2002 this practice has evolved through various forms.

23. Actually, the Inspector noted that there is no consistent practice in the consideration of JIU reports by UNESCO legislative bodies. According to our records, prior to 2004, when the follow-up scheme was ratified by the Executive Board, JIU reports of interest to UNESCO were considered in full by the Board (in 2001 and 2002). In 2004, only one report was submitted in full and a summary of other JIU reports was transmitted together with the Director-General's comments on the reports. In 2005, the Director-General initiated reporting on the status of implementation of JIU recommendations together with the summary of JIU reports of interest to UNESCO. This reporting to the Board continued in 2006, 2007 and 2008 under a specific agenda item dedicated to JIU. From 2009 such reporting was discontinued, except in 2012, when the JIU review of management and administration in UNESCO⁹ was considered. Since then, there has no longer been an agenda item of UNESCO legislative bodies dedicated to JIU.

24. UNESCO explained that evolutions have taken place in light of communication advances as well as reflecting the expanding agenda of the Executive Board. Sharp reductions in documents size (e.g. the Executive Board documents are limited to four pages) has led to dissemination of information to the Board mainly through references to online documents. As the JIU is aware, the evolution of UNESCO practices has included distributing to the Board a brief summary of the issued reports together with a link to the full report on the JIU website. Similarly, the acceptance of recommendations and a follow-up status has been reported annually via the internal oversight service (IOS) website with reference contained in the IOS annual report to the Executive Board. When relevant to matters submitted to the Board, the secretariat ensures that the Board is informed of a related JIU study and facilitates its consideration by the Board. An example is consideration of the JIU/REP/2014/6 "Analysis of the Evaluation Function in the United Nations system" where the JIU Inspector was present.

25. The IOS annual report to the Executive Board contained references to the JIU reports submitted to the Board by the Director-General between 2002 and 2005. From 2006, such referencing to JIU reports in the IOS annual report was discontinued until 2010 when a summary of JIU reports issued during the year was attached in an annex. In 2011, 2012 and 2013, the summary did not appear in the IOS annual reports to the Executive Board to reappear again in 2014.

26. The IOS website also provides a link to a table presenting the status of acceptance and implementation of recommendations from 2007 onwards; UNESCO indicated that the table of recommendations together with their implementation status includes all JIU recommendations to UNESCO that are under consideration. Those recommendations that are not accepted are presented to the Board one time for their final consideration and then no longer included in future tables. . Those recommendations that have been implemented are similarly reported in the table one time as having been implemented and are then not included in future tables.

A. Dissemination of JIU reports

27. 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 member States of their organizations.

⁹ JIU/REP/2011/8.

28. Paragraph 6 (f) of the UNESCO follow-up scheme provides that all JIU reports of relevance to UNESCO will be circulated by the UNESCO secretariat to the members of the Executive Board, with or without the comments of the Director-General, or alternatively, as has been the practice, all JIU reports of relevance to UNESCO will be issued in full as a part of the documentation submitted to the Board. In fact, this practice was in place for two years and was subsequently discontinued. Currently, as mentioned above, the IOS annual report lists in an annex the JIU reports of interest to UNESCO issued during the preceding year.

29. UNESCO noted that given the fact that JIU posts its reports on the website, the subject article of the JIU statute could be updated to better reflect the current practice in use. It would also be opportune for JIU to promote its online tracking system for direct access by the member States. Such transparency and dissemination through a non-paper media would be welcomed by all, in the opinion of UNESCO. In this regard, the Inspector notes that the Unit's annual reports for 2014 and 2015¹⁰ were sent to all permanent missions in New York and Geneva granting member States a password to access the WBTS to facilitate a more effective exercise of their oversight responsibilities; and there is evidence that some member States are actively using it.

30. The UNESCO's practice is quite unique among JIU participating organizations and, in the view of the Inspector, needs to be revised to enhance the impact of the work of the Unit, its visibility and direct access to member States. The Inspector is of the opinion that, if, for reasons of economy, the JIU reports cannot be transmitted in its entirety, a summary of the reports should be presented in a separate report by the Director-General to the Executive Board (as previously done from 2005 to 2008), with hyperlinks to the full reports, to facilitate access to them.

31. UNESCO indicated that summaries of the JIU reports are contained in the annex to the IOS annual report and a hyperlink is provided to the JIU website. It is the opinion of UNESCO that with JIU's roll-out of its electronic platform, member States are able to access myriad information, i.e. summaries, full reports and the WBTS. UNESCO considers this good practice and provides member States with access to reports and status of their implementation on a continuous basis. The Inspector noted, however, as mentioned above, that the IOS annual report to the Executive Board contained references to the JIU reports submitted to the Board by the Director-General only between 2002 and 2005, in 2010 and in 2014.

32. In the opinion of the Inspector, making the relevant information readily available not as part of the IOS reports, but as a separate document will enhance the visibility and impact of JIU reports. Such a document could include a summary to attract the attention of member States to the JIU reports of their interest and hyperlinks to facilitate access to the relevant reports by delegates, who have limited time to consult reports, as well as by the general public, UNESCO line managers and staff in general. The Inspector therefore would like to reiterate its suggestions in paragraph 30 above: **if, for reasons of economy, the JIU reports cannot be transmitted in its entirety, a summary of the JIU reports should be presented in a separate report by the Director-General to the Executive Board (as previously done from 2005 to 2008), with hyperlinks to the full reports, to facilitate access to them.**

33. In the view of the Inspector, it is not a good practice to have a list (and eventually a summary) of the reports issued by the JIU, the only independent system-wide oversight body of the United Nations system, subsumed in a report of an internal oversight body. The focus of attention of member States is so being placed in internal oversight. For instance, the IOS annual report for 2014 to the Executive Board¹¹ contains 21 pages with annexes (which appears as an exception to the four-page limit mentioned above) dedicated to IOS activities against three pages in the annexes dedicated to provide a brief summary of JIU reports issued during the preceding year. Likewise does the IOS

¹⁰ A/69/34, para.78.

¹¹ 196 EX/24 of 16 March 2015

annual report for 2015.¹² UNESCO is in fact the only JIU participating organization with such a practice, contrary to the spirit of the JIU statute and the follow-up agreement approved by the Board.

34. UNESCO also indicated that the JIU has been cited in nearly 50 different documents presented to the Board. These comments mostly pertained to prior, ongoing or planned JIU studies and were presented to the Board for appropriate consideration in the context of specific debates. **The Inspector is pleased to see such a widespread use of JIU reports and would appreciate receiving some references to the relevant documents to keep record of them and use it as a key performance indicator, as suggested by UNESCO.** The Inspector is also pleased to note that the External Audit on the Governance of UNESCO and dependent funds, programmes and entities was initiated,¹³ following the JIU report on the administration and management of UNESCO.

35. It is noted that within the organization electronic copies of JIU reports are disseminated upon issuance to the managers responsible for or with an organizational interest in the subject matter of the report, according to the UNESCO's response to the JIU questionnaire.

36. According to the information by UNESCO, the JIU follow-up is now a standing item on the agenda of the Oversight Advisory Committee (OAC); the OAC met with a JIU inspector as recently as last year (2015). This is considered a good practice.

B. Submission of CEB and executive head's comments

37. 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.

38. The pilot scheme approved by UNESCO Executive Board provides, in paragraph 6 (h), that the documents which will be submitted to the Executive Board by the UNESCO secretariat concerning JIU reports will be action-oriented and will contain the comments of the Director-General on the reports considered of relevance to the Organization together with 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 UNESCO Executive Board will focus mainly on the recommendations addressed to it for action. This will not, however, preclude that the recommendations addressed to the Director-General and her/his comments thereon may also be reviewed by the Executive Board, should it so wish.

39. The above mentioned IOS annual report to the UNESCO Executive Board does not provide the required comments on the JIU reports and recommendations; neither it makes reference to CEB comments. **The Inspector suggests that hyperlinks to the CEB comments be provided together with the hyperlinks to the relevant reports.** As already mentioned, only a brief summary of the reports issued of interest to UNESCO and the number of recommendations is presented in an annex.

40. UNESCO indicated in its comments that JIU's follow-up system makes all this information publically available to member States. IOS on its internet site also includes a link to the JIU's online platform.¹⁴ According to UNESCO's response, IOS is subject to a page limitation for its documents, and it aims within a limited space to highlight the main achievements and challenges, including those raised in JIU

¹² 199 EX/16 of 22 February 2016.

¹³ 197 EX/28.INF Rev. General Conference 37 C/Resolution 96.

¹⁴ <http://www.unesco.org/new/en/unesco/about-us/how-we-work/accountability/internal-oversight-service/reports/joint-inspection-unit-reports/>

reports. **In this regard, the Inspector would appreciate seeing highlighted more information on the main achievements and challenges raised in JIU reports.**

41. UNESCO added that interested member States are directed to the IOS internet site, which has further links to the JIU site and also includes CEB comments. The JIU reviewed this IOS online platform and found it useful in terms of providing the status of acceptance and implementation of recommendations. In the Inspector's opinion, a more comprehensive report would help to have straight access to all interested parties, as a complement, if not as an annex, to the main report to the Board fully dedicated to the JIU.

C. Consideration of JIU reports

42. Unlike most participating organizations, there is no standing annual agenda item of the UNESCO legislative body dedicated to consider JIU reports and recommendations.

43. Paragraph 6 (g) of the follow-up scheme provides that the Director-General will take the necessary measures to ensure that the reports of the Unit are considered alongside related agenda items. For example, a report by the Unit on the use of consultants should be considered alongside any report by the secretariat on the same subject. In this regard, UNESCO indicated that while it is not always possible to coordinate the joint submission of JIU reports together with those of the secretariat, reports by the secretariat do quote JIU work on the same subject. For example, JIU/REP/2014/6 entitled "Analysis of the evaluation function in the UN system" is referred to in the UNESCO Evaluation Policy presented to the Board in 196 EX/24. INF.

44. Up to 2008, there was an agenda item of UNESCO Executive Board dedicated to JIU reports of interest to the Organization. From 2009 onwards, this practice was discontinued and currently there is no agenda item dedicated to JIU. During the period 2010-2012, only one¹⁵ of the 25 reports issued, containing at least one recommendation addressed to UNESCO legislative bodies was considered by the Executive Board. **The Inspector requests UNESCO management to reinstate the agenda item dedicated to JIU and consider JIU reports at the forthcoming Executive Board's session, as called by article 11.4(e) of the JIU statute and the follow-up scheme approved by the Board, to enhance their impact.**

45. In this regard, the Inspector noted that the Executive Board at its 198 session in 2015 requested to include in the terms of reference (TOR) of its Special Committee¹⁶ the request to refer to the Special Committee for consideration and the preparation of reports on "the relations with the United Nations Joint Inspection Unit (JIU), and reports prepared by the Joint Inspection Unit that are not referred to the commissions of the Executive Board". The Inspector is confident that in the light of this decision, the UNESCO secretariat would re-establish its reporting to the Executive Board on JIU reports of relevance to the Organizations.

46. UNESCO clarified that this was not a new role assigned to the Special Committee of the Executive Board, since the paragraph was carried over from previous TOR.¹⁷ In this connection, UNESCO agreed that it would be important for the Special Committee to review specific reports of interest to UNESCO as foreseen by the TOR and the secretariat would therefore endeavour to draw the attention of the chairpersons of the Executive Board and its Special Committee to relevant JIU reports during the preparation of the Board session's agenda. The Inspector takes positive note of this commitment by UNESCO to bring to the Special Committee reports of interest to UNESCO in the future, in line with the 2007 TOR renewed in 2011 and 2013, so as to assist the Committee to entirely fulfill its role.

¹⁵ JIU/REP/2011/8: Review of management and administration in UNESCO.

¹⁶ 198 EX/DR 6.1 – 6.3.

¹⁷ See 193 EX/DR.7.1 (2013) (188 EX/DR.1 (2011) and 178 EX/DR.11 (2007).

47. The Inspector also noted that no information was inserted in the WBTS on the consideration of reports (date and document reference of executive head's comments and action by legislative body). **Action should be taken to input the relevant data as requested in the WBTS.**

D. Decisions taken by the legislative body on JIU recommendations

48. Up to 2008, the Executive Board used to take decisions on the JIU reports submitted for its consideration, thanking the Unit and referring to specific reports, and requesting the Director-General to ensure a follow-up to the implementation of approved/accepted recommendations contained in the reports, and to report back at its next session on the status of implementation of those recommendations. This practice was discontinued in 2009 and no further action was taken on JIU reports, except on the above-mentioned management and administration review of UNESCO.

49. The Inspector expects that, once the reporting to the Executive Board on JIU reports is reinstated, as requested in the terms of reference of the Special Committee, the relevant secretariat's reports to the Board would include draft decisions on the JIU reports submitted for consideration, to facilitate decision-making by the Board, in line with the practice in place until 2008, discontinued hereafter.

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

50. As per article 12 of the JIU statute, the executive heads shall ensure expeditious implementation of approved/accepted recommendations.

51. Paragraph 6 (j) of the pilot scheme provides that the Director-General will annually submit to the Executive Board 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.

52. It is noted that up to 2008, the report of the Director-General to the Executive Board on JIU reports included such a matrix in an annex. This was discontinued and subsequently no reporting has been done to the Executive Board on the status of acceptance and implementation of JIU recommendations. Instead, the status of acceptance and implementation of JIU recommendations considered relevant by UNESCO is reported in the IOS website. UNESCO believes that this has largely been superseded by the WBTS; and IOS in its annual report provides a link to its website where a matrix of all open recommendations and the action taken to implement them is reflected. UNESCO confirmed that reporting to the Executive Board on the status of JIU recommendations has been reintroduced as of early 2016, albeit online to respect the page limitations set by the Board.

53. The Inspector invites UNESCO management to resume its reporting to the Executive Board on the status of JIU recommendations in the context of the reporting required by the Special Committee referred to above. Such reporting could be done in the form of a short summary table with information extracted from the WBTS.

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